

Exhibit A

Collective Pension Expense

Pension Expense	July 1, 2021 to June 30, 2022	July 1, 2022 to June 30, 2023
Service cost	\$1,387,725,706	\$1,485,178,875
Interest on total pension liability	6,505,613,883	6,694,360,715
Effect of plan changes	0	0
Administrative expenses	58,696,368	67,655,020
Member contributions	(160,097,904)	(167,473,325)
Expected investment return net of investment expenses	(5,773,010,152)	(5,672,014,729)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	355,646,693	442,075,630
Recognition of assumption changes or inputs	1,073,730,175	729,069,855
Recognition of investment (gains) or losses	(1,137,976,286)	(306,230,672)
Pension Expense	<u>\$2,310,328,483</u>	<u>\$3,272,621,369</u>

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

Deferred (Inflows) / Outflows of Resources	Deferred (Inflows) of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	(\$74,268,825)	\$915,987,728
Changes of assumptions	(12,406,308)	1,663,923,371
Net difference between projected and actual earnings	<u>0</u>	<u>336,667,141</u>
Total	(\$86,675,133)	\$2,916,578,240

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 06/30/2023 Expense	Balance of Deferred (Inflows) 06/30/2023	Balance of Deferred Outflows 06/30/2023	Amount Recognized in 06/30/2024 Expense	Amount Recognized in 06/30/2025 Expense	Amount Recognized in 06/30/2026 Expense	Amount Recognized in 06/30/2027 Expense	Amount Recognized in 06/30/2028 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	\$2,767,927,013	2022-2023	5.0	553,585,403	0	2,214,341,610	553,585,403	553,585,403	553,585,403	553,585,401	0	0
	\$4,983,225,496	2021-2022	5.0	996,645,099	0	2,989,935,298	996,645,099	996,645,099	996,645,100	0	0	0
	(\$14,185,068,006)	2020-2021	5.0	(2,837,013,601)	(5,674,027,203)	0	(2,837,013,601)	(2,837,013,602)	0	0	0	0
	\$4,032,087,180	2019-2020	5.0	806,417,436	0	806,417,436	806,417,436	0	0	0	0	0
	\$870,674,947	2018-2019	5.0	174,134,991	0	0	0	0	0	0	0	0
Economic/demographic (gains) or losses	\$636,008,650	2022-2023	5.4	117,779,380	0	518,229,270	117,779,380	117,779,380	117,779,380	117,779,380	47,111,750	0
	(\$116,708,153)	2021-2022	5.5	(21,219,664)	(74,268,825)	0	(21,219,664)	(21,219,664)	(21,219,664)	(10,609,833)	0	0
	\$600,942,256	2020-2021	5.4	111,285,603	0	267,085,447	111,285,603	111,285,603	44,514,241	0	0	0
	\$406,648,176	2019-2020	5.3	76,726,071	0	99,743,892	76,726,071	23,017,821	0	0	0	0
	\$804,157,064	2018-2019	5.2	154,645,589	0	30,929,119	30,929,119	0	0	0	0	0
	\$74,324,981	2017-2018	5.2	2,858,651	0	0	0	0	0	0	0	0
Assumption changes or inputs	\$0	2022-2023	5.4	0	0	0	0	0	0	0	0	0
	\$490,239,814	2021-2022	5.5	89,134,512	0	311,970,790	89,134,512	89,134,512	89,134,512	44,567,254	0	0
	\$3,041,893,309	2020-2021	5.4	563,313,576	0	1,351,952,581	563,313,576	563,313,576	225,325,429	0	0	0
	(\$50,579,560)	2019-2020	5.3	(9,543,313)	(12,406,308)	0	(9,543,313)	(2,862,995)	0	0	0	0
	\$0	2018-2019	5.2	0	0	0	0	0	0	0	0	0
	\$2,240,292,080	2017-2018	5.2	86,165,080	0	0	0	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, 2023 Measurement Date (MD)

99.99999994% 100.00000005% 15,312,006,364 18,730,686,122

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	27.40469596%	29.83880747%	4,196,208,792	5,589,013,369
1039	SAIF	0.47462427%	0.38809988%	72,674,498	72,693,770
1179	Professional Liability Fund	0.03312305%	0.03716617%	5,071,804	6,961,479
1252	Oregon State University	2.41014510%	2.39779699%	369,041,571	449,123,828
1254	University of Oregon	2.02400122%	1.82431483%	309,915,196	341,706,685
2000	Lake County	0.04888601%	0.04678544%	7,485,429	8,763,234
2001	Clackamas County	1.77438430%	2.02749597%	271,693,837	379,763,906
2002	Curry County	0.10038538%	0.10539078%	15,371,016	19,740,416
2003	Douglas County	0.51270579%	0.52689941%	78,505,543	98,691,875
2004	Harney County	0.04264276%	0.04989743%	6,529,462	9,346,131
2005	Jackson County	0.46483313%	0.43397155%	71,175,278	81,285,849
2006	Jefferson County	0.05054114%	0.04083518%	7,738,863	7,648,709
2007	Klamath County	0.03933234%	0.04361526%	6,022,570	8,169,437
2008	Lane County	0.33398163%	0.12801730%	51,139,288	23,978,519
2009	Marion County	0.89403086%	0.91578166%	136,894,062	171,532,188
2011	Washington County	1.66667212%	1.77535206%	255,200,941	332,535,622
2012	Grant County	0.02727109%	0.02587066%	4,175,751	4,845,752
2013	Umatilla County	0.16340264%	0.16940574%	25,020,223	31,730,857
2014	Linn County	0.48702235%	0.55637975%	74,572,893	104,213,745
2015	Yamhill County	0.24085573%	0.28628681%	36,879,845	53,623,484
2016	Sherman County	0.02268371%	0.02138811%	3,473,331	4,006,140
2017	Columbia County	0.12124571%	0.12998232%	18,565,151	24,346,580
2018	Coos County	0.19274683%	0.20698609%	29,513,407	38,769,915
2020	Wasco County	0.04033699%	0.03113163%	6,176,402	5,831,168
2021	Baker County	0.05438377%	0.05605305%	8,327,246	10,499,121
2022	Gilliam County	0.01194734%	0.00674993%	1,829,377	1,264,308
2023	Morrow County Rural School District Board	0.00000000%	0.00000000%	0	0
2027	Deschutes County	0.73038373%	0.76262253%	111,836,403	142,844,432
2028	Union County	0.00000000%	0.00000000%	0	0
2035	Hood River County	0.05978259%	0.06548736%	9,153,914	12,266,232
2036	Clatsop County	0.15142471%	0.15480865%	23,186,161	28,996,722
2037	Polk County	0.21495747%	0.23647576%	32,914,302	44,293,532
2038	Multnomah County	3.53481742%	3.55708394%	541,251,469	666,266,228
2039	Malheur County	0.06851732%	0.07418016%	10,491,376	13,894,453
2040	Benton County	0.30130590%	0.30486606%	46,135,979	57,103,505
2042	Josephine County	0.24394915%	0.25824795%	37,353,509	48,371,613
2043	Lincoln County	0.05139789%	0.05927279%	7,870,048	11,102,200
2044	Crook County	0.02873305%	0.03500979%	4,399,606	6,557,574
2050	Wallowa County	0.00313156%	0.00473986%	479,505	887,808
2052	Tillamook County	0.00008627%	0.00011755%	13,210	22,018
2053	Community Counseling Solutions	0.00000000%	0.00123318%	0	230,983
2099	State Judiciary	0.36837277%	0.38852430%	56,405,262	72,773,267
2100	City of Roseburg	0.13626752%	0.14441813%	20,865,291	27,050,507
2101	City of Salem	1.02662815%	1.12384362%	157,197,368	210,503,621
2102	City of Medford	0.40467862%	0.42945725%	61,964,416	80,440,290
2103	City of Albany	0.32744353%	0.34225835%	50,138,174	64,107,337
2104	City of Ashland	0.19140932%	0.19272052%	29,308,607	36,097,876
2105	City of Astoria	0.07771684%	0.08117524%	11,900,007	15,204,679
2106	City of Beaverton	0.55611354%	0.65978128%	85,152,141	123,581,561
2107	City of Bend	0.44526453%	0.49444241%	68,178,933	92,612,456
2109	City of Canby	0.06516590%	0.06799048%	9,978,207	12,735,083
2110	City of Coquille	0.01895448%	0.02125944%	2,902,311	3,982,039
2111	City of Eugene	1.46949242%	1.47585296%	225,008,773	276,437,386
2112	City Of Forest Grove	0.00967978%	0.02368713%	1,482,169	4,436,762
2113	City of Grants Pass	0.17463111%	0.16649174%	26,739,527	31,185,045
2114	City of Gresham	0.67399760%	0.79226094%	103,202,555	148,395,910
2115	City of Hillsboro	0.65197642%	0.76521090%	99,830,671	143,329,252
2117	City of McMinnville	0.16313456%	0.14784583%	24,979,174	27,692,538
2118	City of Ontario	0.06089629%	0.05449390%	9,324,444	10,207,081
2119	City of Oregon City	0.15065018%	0.15453671%	23,067,565	28,945,786
2120	City of Lake Oswego	0.30527799%	0.33178451%	46,744,185	62,145,515
2121	City of Portland	4.69779830%	4.94435798%	719,327,175	926,112,174
2122	City of Redmond	0.14859473%	0.16284454%	22,752,835	30,501,900
2123	City of St Helens	0.06199228%	0.06766418%	9,492,262	12,673,965
2125	City of Vernonia	0.00899331%	0.00865001%	1,377,056	1,620,206
2126	City of West Linn	0.08776408%	0.09449860%	13,438,442	17,700,236
2127	City of Cottage Grove	0.07179844%	0.06931817%	10,993,782	12,983,769
2128	City of Tillamook	0.02186025%	0.02216278%	3,347,243	4,151,241
2129	City of Sweet Home	0.01019793%	0.01189365%	1,561,508	2,227,762
2131	City of Drain	0.00557520%	0.00422435%	853,675	791,250
2132	Eugene Water & Electric Board	0.37648006%	0.35931882%	57,646,651	67,302,880
2135	McMinnville Water & Light Department	0.05244552%	0.05894897%	8,030,461	11,041,547
2138	City of Hood River	0.05359822%	0.05093554%	8,206,963	9,540,576
2139	City of Reedsport	0.01348228%	0.01489815%	2,064,408	2,790,526
2140	City of Lebanon	0.06516353%	0.07739195%	9,977,844	14,496,043
2142	City of Sherwood	0.09353924%	0.09716052%	14,322,734	18,198,832
2143	City of Oakland	0.00182054%	0.00196063%	278,761	367,239



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June 30, 2023 Measurement Date (MD)

99.99999994% 100.00000005% 15,312,006,364 18,730,686,122

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
2145	City of Vale	0.00388338%	0.00612720%	594,623	1,147,667
2146	City of Prineville	0.04058982%	0.04493535%	6,215,116	8,416,699
2147	City of Wheeler	0.00069706%	0.00083447%	106,734	156,302
2148	City of Klamath Falls	0.09230380%	0.08252050%	14,133,564	15,456,656
2149	City of Canyonville	0.00246738%	0.00196378%	377,805	367,829
2150	City of Bandon	0.02491975%	0.02283422%	3,815,714	4,277,006
2152	City of Coos Bay	0.10693659%	0.12144044%	16,374,137	22,746,628
2154	City of Pendleton	0.09979379%	0.10758849%	15,280,431	20,152,062
2155	City of Corvallis	0.32948911%	0.35529975%	50,451,394	66,550,081
2157	City of Monmouth	0.03611549%	0.04059148%	5,530,006	7,603,063
2158	City of Milton-Freewater	0.04716053%	0.04918345%	7,221,223	9,212,398
2159	City of Baker City	0.04006342%	0.04536326%	6,134,513	8,496,850
2160	City of Hermiston	0.07172166%	0.07541408%	10,982,025	14,125,575
2161	City of Pilot Rock	0.00321784%	0.00354727%	492,716	664,428
2162	City of Clatskanie	0.00898208%	0.00768972%	1,375,337	1,440,337
2163	City of Milwaukie	0.11429534%	0.10949156%	17,500,910	20,508,520
2165	City of Cornelius	0.02941766%	0.02967371%	4,504,434	5,558,089
2166	City of Nyssa	0.00707101%	0.00702041%	1,082,714	1,314,971
2167	City of Athena	0.00197676%	0.00194048%	302,682	363,465
2168	City of Oakridge	0.01473472%	0.01480576%	2,256,181	2,773,220
2170	City of Madras	0.02110164%	0.02261601%	3,231,084	4,236,134
2172	City of Sandy	0.05185046%	0.05583225%	7,939,346	10,457,764
2174	City of Mt Angel	0.00809771%	0.00729956%	1,239,922	1,367,258
2175	City of Umatilla	0.02369221%	0.03297921%	3,627,753	6,177,232
2176	City of Scappoose	0.02702690%	0.02524199%	4,138,361	4,727,998
2177	City of Condon	0.00203827%	0.00197667%	312,100	370,244
2178	City of Boardman	0.01816650%	0.01441397%	2,781,656	2,699,835
2179	City of Estacada	0.01323297%	0.01295837%	2,026,233	2,427,192
2180	City of Enterprise	0.00916233%	0.00900410%	1,402,937	1,686,530
2181	City of Central Point	0.05792635%	0.06259939%	8,869,686	11,725,295
2182	City of Cascade Locks	0.00792120%	0.00954992%	1,212,895	1,788,766
2183	City of Myrtle Point	0.01379651%	0.01614376%	2,112,522	3,023,837
2184	City of Port Orford	0.00551051%	0.00523679%	843,770	980,887
2185	City of Wood Village	0.00610091%	0.00779173%	934,172	1,459,444
2186	City of Chiloquin	0.00039762%	0.00049397%	60,884	92,524
2187	City of Philomath	0.01254554%	0.01402054%	1,920,974	2,626,143
2188	City of Talent	0.01427232%	0.01410933%	2,185,379	2,642,774
2189	City of Willamina	0.00000000%	0.00000000%	0	0
2191	City of Huntington	0.00119568%	0.00131360%	183,083	246,046
2192	City of North Plains	0.00830085%	0.00706841%	1,271,027	1,323,962
2193	City of Heppner	0.00218847%	0.00166579%	335,099	312,014
2194	City of Cave Junction	0.00530486%	0.00627984%	812,281	1,176,257
2195	City of Metolius	0.00000000%	0.00000000%	0	0
2196	City of Hubbard	0.00911385%	0.00905433%	1,395,513	1,695,938
2197	City of Myrtle Creek	0.01157800%	0.01239428%	1,772,824	2,321,534
2198	City of Carlton	0.00581225%	0.00802953%	889,972	1,503,986
2199	City of Junction City	0.02892503%	0.02738032%	4,429,002	5,128,522
2200	City of Wallowa	0.00135559%	0.00173174%	207,568	324,367
2201	City of Coburg	0.00743990%	0.00926018%	1,139,198	1,734,495
2202	City of Dallas	0.06304000%	0.06748347%	9,652,689	12,640,117
2203	City of Rockaway Beach	0.00944952%	0.00684349%	1,446,911	1,281,833
2204	City of Burns	0.00574914%	0.00929324%	880,309	1,740,688
2205	City of Elgin	0.00319689%	0.00285857%	489,508	535,430
2206	City of Weston	0.00117576%	0.00134942%	180,032	252,756
2207	City of Mill City	0.00324180%	0.00309962%	496,385	580,580
2208	City of Fairview	0.01492067%	0.01382395%	2,284,654	2,589,321
2209	City of Monroe	0.00069946%	0.00137459%	107,101	257,470
2210	City of Helix	0.00025692%	0.00012604%	39,340	23,608
2211	City of Jefferson	0.00000000%	0.00000000%	0	0
2212	Town of Lakeview	0.00658950%	0.00706238%	1,008,985	1,322,832
2213	City of Stanfield	0.00185695%	0.00127099%	284,336	238,065
2214	City of Yamhill	0.00463936%	0.00469423%	710,379	879,261
2215	City of Powers	0.00000000%	0.00000000%	0	0
2216	City of Brookings	0.02992831%	0.03318192%	4,582,625	6,215,201
2217	City of Sutherlin	0.03029470%	0.03452770%	4,638,726	6,467,275
2218	City of Prairie City	0.00341320%	0.00335627%	522,629	628,652
2219	City of Sheridan	0.00802188%	0.00812158%	1,228,311	1,521,228
2220	City of Garibaldi	0.00498870%	0.00566501%	763,870	1,061,095
2221	City of Sisters	0.00943046%	0.00989249%	1,443,993	1,852,931
2222	City of Jacksonville	0.01340678%	0.01655462%	2,052,847	3,100,794
2223	City of Cannon Beach	0.02622014%	0.02856382%	4,014,830	5,350,199
2224	City of Falls City	0.00260726%	0.00187429%	399,224	351,067
2225	City of Echo	0.00215585%	0.00188050%	330,104	352,231
2226	City of Hines	0.00442819%	0.00499711%	678,045	935,993
2227	Town Of Bonanza	0.00000000%	0.00000000%	0	0
2228	City of Turner	0.00574442%	0.00584498%	879,586	1,094,805
2229	City of John Day	0.00627295%	0.00536592%	960,515	1,005,074



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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2023 Measurement Date (MD)

99.99999994% 100.00000005% 15,312,006,364 18,730,686,122

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
2231	City of Banks	0.00366899%	0.00305322%	561,796	571,889
2232	City of Joseph	0.00206118%	0.00165097%	315,608	309,238
2233	City of Lafayette	0.00548351%	0.00545049%	839,635	1,020,914
2234	City of Aumsville	0.01178738%	0.01172218%	1,804,884	2,195,645
2235	City of Amity	0.00249525%	0.00269498%	382,073	504,788
2236	City of Creswell	0.01094274%	0.01216767%	1,675,553	2,279,088
2237	City of Troutdale	0.03346293%	0.03479186%	5,123,846	6,516,754
2238	City of Warrenton	0.03007337%	0.03052548%	4,604,836	5,717,632
2240	City of Wilsonville	0.09811370%	0.09159009%	15,023,176	17,155,452
2241	City of Bay City	0.00457007%	0.00662293%	699,769	1,240,520
2242	City of Gaston	0.00000000%	0.00000000%	0	0
2243	City Of Brownsville	0.00254117%	0.00398272%	389,104	745,991
2244	City of Lakeside	0.00156292%	0.00114294%	239,314	214,081
2245	City of Dundee	0.00507583%	0.00495820%	777,211	928,705
2246	City of Merrill	0.00057361%	0.00032838%	87,831	61,508
2247	City of Malin	0.00049335%	0.00103730%	75,542	194,293
2248	City of Fossil	0.00079957%	0.00078087%	122,430	146,262
2249	City of Phoenix	0.00889090%	0.01033694%	1,361,375	1,936,180
2250	City of Gold Beach	0.00558534%	0.00588933%	855,228	1,103,112
2251	City of Rogue River	0.00774837%	0.00858480%	1,186,431	1,607,992
2252	City of Dayton	0.00507136%	0.00563292%	776,527	1,055,085
2253	Town of Butte Falls	0.00115815%	0.00166207%	177,336	311,317
2254	City of Shady Cove	0.00136183%	0.00143231%	208,523	268,281
2255	Town of Canyon City	0.00162689%	0.00104890%	249,110	196,466
2256	City of Jordan Valley	0.00000000%	0.00000000%	0	0
2257	City of Culver	0.00259043%	0.00291832%	396,647	546,621
2258	City of Adair Village	0.00289081%	0.00308268%	442,641	577,407
2259	Town Of Hammond	0.00000000%	0.00000000%	0	0
2260	City of Riddle	0.00307354%	0.00363935%	470,621	681,675
2261	City of Waldport	0.00486651%	0.00544959%	745,160	1,020,746
2262	City of Dufur	0.00153317%	0.00144826%	234,759	271,269
2263	City of La Grande	0.02508316%	0.02525405%	3,840,735	4,730,257
2264	City of Gervais	0.00606283%	0.00689505%	928,341	1,291,490
2265	City of Westfir	0.00038028%	0.00046631%	58,228	87,343
2266	City of Irrigon	0.00531555%	0.00456945%	813,917	855,889
2267	City of Independence	0.03750261%	0.03603994%	5,742,402	6,750,528
2268	City of Harrisburg	0.00637723%	0.00740234%	976,482	1,386,509
2269	City of Durham	0.00102077%	0.00075990%	156,300	142,334
2270	City of Lyons	0.00066924%	0.00071428%	102,474	133,790
2271	City of Columbia City	0.00502728%	0.00492107%	769,777	921,750
2272	City of Aurora	0.00209228%	0.00248137%	320,370	464,778
2273	City of Silverton	0.02530562%	0.02921184%	3,874,798	5,471,578
2274	City of Gold Hill	0.00097019%	0.00054617%	148,556	102,301
2275	City of Toledo	0.01782059%	0.01932563%	2,728,690	3,619,823
2276	City of Newport	0.02642047%	0.02708296%	4,045,504	5,072,824
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	0	0
2278	City of Springfield	0.29993218%	0.32381479%	45,925,635	60,652,732
2279	City of Keizer	0.08013432%	0.11065139%	12,270,172	20,725,765
2280	City of Winston	0.01416402%	0.01683685%	2,168,796	3,153,658
2281	City of Manzanita	0.00854465%	0.00908961%	1,308,357	1,702,546
2282	City of Eagle Point	0.01066083%	0.01263947%	1,632,387	2,367,459
2283	City of Maupin	0.00443060%	0.00591544%	678,414	1,108,002
2284	City of Halsey	0.00183160%	0.00247024%	280,455	462,693
2285	City of Veneta	0.00886470%	0.00997053%	1,357,363	1,867,549
2286	City of Millersburg	0.00394807%	0.00313403%	604,529	587,025
2287	City of King City	0.00576516%	0.00507576%	882,762	950,725
2288	City of Tualatin	0.12340138%	0.13257857%	18,895,227	24,832,876
2289	City Of St Paul	0.00000000%	0.00000000%	0	0
2290	City of Molalla	0.01705714%	0.01662609%	2,611,790	3,114,181
2291	City of Florence	0.03343549%	0.03574799%	5,119,644	6,695,844
2292	City of North Bend	0.04118586%	0.04202818%	6,306,382	7,872,166
2293	City of Lowell	0.00226768%	0.00331727%	347,227	621,347
2294	City of Depoe Bay	0.00620389%	0.00712137%	949,940	1,333,881
2295	City of Tigard	0.06845587%	0.07676053%	10,481,967	14,377,774
2296	City of Happy Valley	0.04390811%	0.05060733%	6,723,213	9,479,100
2297	City of Rainier	0.01120776%	0.01028158%	1,716,133	1,925,810
2298	City of Lincoln City	0.06834942%	0.06830531%	10,465,668	12,794,053
2299	City of Dunes City	0.00041943%	0.00032995%	64,223	61,802
2300	City of Yachats	0.00428580%	0.00384920%	656,242	720,982
2301	City of Moro	0.00083593%	0.00097489%	127,998	182,604
2302	City of Mt. Vernon	0.00147036%	0.00153139%	225,142	286,840
2303	City of Woodburn	0.08649875%	0.08130068%	13,244,694	15,228,175
2304	City of Gladstone	0.04049326%	0.04469201%	6,200,331	8,371,120
2305	City of Elkton	0.00058196%	0.00071625%	89,110	134,159
2306	City of Imbler	0.00000000%	0.00017753%	0	33,253
2307	City of Yoncalla	0.00218518%	0.00185558%	334,595	347,563
2308	City of North Powder	0.00073876%	0.00110341%	113,119	206,676



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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2023 Measurement Date (MD)

99.99999994% 100.00000005% 15,312,006,364 18,730,686,122

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
2309	City of Gearhart	0.00543932%	0.00914765%	832,869	1,713,418
2400	Gilliam County Fire Services	0.00000000%	0.00000000%	0	0
2403	Central Coos Fire and Rescue	0.00132353%	0.00175930%	202,659	329,529
2501	Port of The Dalles	0.00103373%	0.00103127%	158,285	193,164
2507	Port of Astoria	0.00873548%	0.00755622%	1,337,577	1,415,332
2508	Multnomah Drainage	0.02997722%	0.03280968%	4,590,114	6,145,478
2510	Horsefly Irrigation District	0.00125861%	0.00133308%	192,718	249,695
2511	Grants Pass Irrigation District	0.00613366%	0.00614833%	939,186	1,151,624
2512	Port of Portland	0.50854729%	0.46366001%	77,868,793	86,846,701
2513	Port of Coos Bay	0.01457727%	0.01621560%	2,232,073	3,037,293
2515	Klamath County Fire District 1	0.11291890%	0.14118634%	17,290,149	26,445,170
2518	Clackamas County Housing Authority	0.02218325%	0.01984652%	3,396,701	3,717,389
2519	Home Forward	0.18449827%	0.18840928%	28,250,387	35,290,351
2521	League of Oregon Cities	0.02056773%	0.02176710%	3,149,332	4,077,127
2522	Lane Council of Governments	0.13683821%	0.14986117%	20,952,675	28,070,025
2526	Clatskanie PUD	0.03168234%	0.03555933%	4,851,202	6,660,506
2527	Deschutes Valley Water District	0.01543466%	0.01370896%	2,363,356	2,567,782
2528	Columbia River Fire & Rescue	0.05537096%	0.06219119%	8,478,405	11,648,837
2529	East Fork Irrigation District	0.00207415%	0.00415526%	317,594	778,309
2530	River Road Water District	0.00287819%	0.00408994%	440,709	766,074
2531	Oregon School Boards Association	0.03746465%	0.03702462%	5,736,590	6,934,965
2533	Owyhee Irrigation District	0.01475064%	0.01297611%	2,258,619	2,430,514
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	0	0
2536	Valley View Cemetery	0.00000000%	0.00000000%	0	0
2538	Clackamas Vector Control	0.00307666%	0.00261955%	471,098	490,660
2540	West Extension Irrigation District	0.00298100%	0.00241658%	456,451	452,642
2541	Jackson County Vector Control District	0.00192805%	0.00279649%	295,223	523,802
2542	Rainbow Water District	0.00564388%	0.00620984%	864,191	1,163,146
2545	Council of Governments	0.09246322%	0.10142543%	14,157,974	18,997,679
2547	Metzger Water District	0.00000000%	0.00000000%	0	0
2549	Rogue River Fire District	0.01082833%	0.01373911%	1,658,035	2,573,430
2550	Nyssa Road Assessment District 2	0.00160518%	0.00145188%	245,785	271,947
2551	Sandy Fire Department	0.01876280%	0.02084274%	2,872,961	3,903,988
2552	Winston-Dillard Fire District	0.010117532%	0.01238439%	1,558,046	2,319,681
2553	Tangent Rural Fire Protection District	0.00328486%	0.00276129%	502,978	517,209
2555	Monroe Fire Department	0.00214192%	0.00179415%	327,971	336,057
2556	Jackson County Fire District 5	0.04888259%	0.05297155%	7,484,905	9,921,935
2557	Estacada Fire Department	0.00000000%	0.00241561%	0	452,460
2559	Keizer Fire Department	0.04517202%	0.05189106%	6,916,743	9,719,552
2561	Jefferson Rural Fire Protection District	0.00456481%	0.00232122%	698,964	434,780
2562	WyEast Fire District	0.00052481%	0.00058158%	80,359	108,934
2563	Central Oregon Irrigation District	0.01934101%	0.01696065%	2,961,497	3,176,846
2564	Illinois Valley Fire District	0.00826457%	0.00882996%	1,265,471	1,653,912
2567	Charleston Rural Fire Protection District	0.00245602%	0.00219391%	376,066	410,934
2568	Molalla Rural Fire Protection District 73	0.01625496%	0.02018077%	2,488,961	3,779,997
2569	Central Oregon Intergovernmental Council	0.02089747%	0.02194282%	3,199,822	4,110,041
2570	Port of St Helens	0.00410681%	0.00318121%	628,835	595,862
2571	Crystal Springs Water District	0.00631247%	0.00618950%	966,566	1,159,336
2572	Local Government Personnel Institute	0.00000000%	0.00000000%	0	0
2575	Jefferson County Rural Fire Protection District 1	0.01207558%	0.01376963%	1,849,014	2,579,146
2576	Depoe Bay Rural Fire Protection District	0.01500625%	0.01898949%	2,297,758	3,556,862
2579	La Pine Rural Fire Protection District	0.02852407%	0.02454901%	4,367,607	4,598,198
2580	Marion County Fire District 1	0.05412110%	0.05668655%	8,287,026	10,617,780
2581	Port of Umatilla	0.00159834%	0.00087945%	244,738	164,727
2582	Talent Irrigation District	0.00796913%	0.00457478%	1,220,234	856,888
2585	Rogue River Valley Irrigation District	0.00348327%	0.00406831%	533,359	762,022
2587	Tualatin Valley Irrigation District	0.00389356%	0.00421146%	596,182	788,835
2588	Clatskanie Rural Fire Protection District	0.01446817%	0.01820687%	2,215,367	3,410,272
2589	West Slope Water District	0.00476009%	0.00449640%	728,865	842,207
2590	Redmond Fire & Rescue	0.05264107%	0.06722320%	8,060,404	12,591,367
2592	Medford Irrigation District	0.00443313%	0.00374243%	678,801	700,983
2594	Metro	0.53390875%	0.59968947%	81,752,142	112,325,952
2595	Canby Fire District	0.02654643%	0.03409933%	4,064,791	6,387,038
2596	Bend Parks & Recreation	0.05525233%	0.06533879%	8,460,240	12,238,404
2597	Mapleton Water District	0.00017987%	0.00094464%	27,542	176,938
2598	Marion County Housing Authority	0.00366401%	0.00310915%	561,033	582,365
2599	South Suburban Sanitary District	0.00853767%	0.00627429%	1,307,289	1,175,218
2600	Winston-Dillard Water District	0.00460993%	0.00461216%	705,873	863,889
2601	Baker Valley Irrigation District	0.00000000%	0.00000000%	0	0
2602	Aumsville Rural Fire Protection District	0.00364229%	0.00499123%	557,708	934,892
2603	Corbett Water District	0.00057504%	0.00160495%	88,050	300,618
2604	Netarts-Oceanside Sanitary District	0.00413072%	0.00369738%	632,496	692,545
2605	Scio Fire District	0.00079768%	0.00152466%	122,141	285,579
2606	West Valley Housing Authority	0.00698309%	0.00762899%	1,069,251	1,428,962
2607	Hoodland Fire District 74	0.01457258%	0.01875513%	2,231,354	3,512,965
2608	Gaston Rural Fire Protection District	0.00187970%	0.00289752%	287,820	542,725
2610	Turner Fire District	0.00612958%	0.00808994%	938,562	1,515,301



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Net Pension Liability/(Asset) by Employer
June 30, 2023 Measurement Date (MD)

99.99999994% 100.00000005% 15,312,006,364 18,730,686,122

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
2611	Burnt River Irrigation District	0.00000000%	0.00000000%	0	0
2612	Community Services Consortium	0.04871020%	0.06294926%	7,458,509	11,790,828
2613	Polk Soil & Water Conservation District	0.00110979%	0.00121187%	169,931	226,992
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	0	0
2615	Humanities Council	0.00039522%	0.00041361%	60,516	77,472
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	0	0
2617	Clean Water Services	0.27067497%	0.26722601%	41,445,769	50,053,265
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	0.00769022%	0.00724729%	1,177,527	1,357,467
2623	Evans Valley Fire District 6	0.00135063%	0.00159845%	206,809	299,401
2624	Klamath Vector Control	0.00104911%	0.00112291%	160,640	210,329
2625	Port of Newport	0.01275425%	0.01261266%	1,952,932	2,362,438
2626	Tillamook Peoples Utility District	0.08018782%	0.09441438%	12,278,364	17,684,461
2628	McKenzie Fire And Rescue	0.00578605%	0.00672999%	885,960	1,260,573
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	0	0
2630	Sheridan Fire District	0.01238749%	0.01614064%	1,896,773	3,023,253
2631	Arch Cape Water-Sanitary District	0.00117218%	0.00121887%	179,484	228,303
2632	Umpqua Regional Council of Governments	0.00079423%	0.00103619%	121,613	194,085
2633	Port of Cascade Locks	0.00507265%	0.00416665%	776,724	780,442
2637	Northeast Oregon Housing Authority	0.01086978%	0.01322848%	1,664,381	2,477,785
2638	North Douglas County Fire and EMS	0.00588725%	0.00506964%	901,456	949,578
2641	Suburban East Salem Water District	0.00357940%	0.00371105%	548,078	695,105
2642	Dexter Rural Fire Protection District	0.00184449%	0.00171941%	282,428	322,057
2643	Sweet Home Cemetery	0.00068266%	0.00057055%	104,529	106,868
2644	Lakeside Water District	0.00078586%	0.00078121%	120,331	146,326
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00243090%	0.00299024%	372,220	560,092
2646	Keno Rural Fire Protection District	0.00468144%	0.00652684%	716,822	1,222,522
2647	Crooked River Ranch Rural Fire Protection District	0.00511699%	0.00632470%	783,514	1,184,660
2648	Black Butte Ranch Rural Fire Protection District	0.00890649%	0.01121222%	1,363,762	2,100,126
2649	Colton Fire Department	0.00081848%	0.00008894%	125,326	16,659
2651	Imbler Rural Fire Protection District	0.00010848%	0.00011546%	16,610	21,626
2652	The Oregon Consortium	0.00000000%	0.00000000%	0	0
2653	Umatilla Fire Department	0.00280634%	0.00464727%	429,707	870,466
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2655	North Bay Rural Fire Protection District	0.00060472%	0.00095124%	92,595	178,174
2657	Mid-Willamette Valley Senior Service Agency	0.14340988%	0.14571371%	21,958,930	27,293,178
2658	Salem Metropolitan Communication Agency	0.00240923%	0.00180658%	368,901	338,385
2659	Silverton Fire District	0.00541222%	0.00573444%	828,719	1,074,100
2660	Tualatin Valley Fire & Rescue	0.67174694%	0.72887258%	102,857,934	136,522,835
2661	Lincoln County 911	0.00000000%	0.00000000%	0	0
2662	East Central Oregon Association of Counties	0.00047784%	0.00061830%	73,167	115,812
2663	Metropolitan Area Communications Commission	0.00779180%	0.00864633%	1,193,081	1,619,517
2664	Applegate Valley Rural Fire Protection District 9	0.00933929%	0.01063944%	1,430,033	1,992,840
2665	N NE Community Mental Health Center	0.00133461%	0.00169110%	204,356	316,755
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	0.00992631%	0.01020402%	1,519,917	1,911,283
2670	Mt Hood Community Mental Health Ctr	0.00219013%	0.00304672%	335,353	570,672
2671	Columbia 911 Communications District	0.01492321%	0.01382772%	2,285,043	2,590,027
2672	Rockwood Water PUD	0.01649877%	0.01797717%	2,526,293	3,367,247
2673	Port Orford Library	0.00056255%	0.00075376%	86,138	141,184
2674	Nestucca Rural Fire District	0.00838213%	0.00967952%	1,283,472	1,813,041
2676	Woodburn Fire District	0.02250779%	0.02604024%	3,446,394	4,877,516
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	0	0
2678	Central Oregon Regional Housing Authority	0.00727037%	0.00665945%	1,113,240	1,247,361
2679	Columbia River Public Utility District	0.04609965%	0.05260057%	7,058,781	9,852,448
2681	Cloverdale Rural Fire Protection District	0.00179631%	0.00255596%	275,051	478,749
2684	Parkdale Fire District	0.00167140%	0.00187049%	255,925	350,356
2685	Oregon Community College Association	0.00374024%	0.00309664%	572,706	580,022
2686	Weston Cemetery	0.00000000%	0.00000000%	0	0
2687	Columbia Drainage Vector Control District	0.00215880%	0.00200433%	330,556	375,425
2688	Polk County Fire District 1	0.01520256%	0.01724655%	2,327,817	3,230,397
2689	Redmond Area Park & Recreation District	0.00321988%	0.00319247%	493,028	597,972
2692	Siuslaw Public Library	0.00357074%	0.00361240%	546,752	676,627
2693	City-County Insurance Services	0.04196733%	0.04167093%	6,426,040	7,805,251
2694	Philomath Fire Department	0.00632852%	0.00756460%	969,023	1,416,901
2695	Washington County Consolidated Communications Agency	0.07214377%	0.07975377%	11,046,659	14,938,428
2696	Stayton Fire District	0.00580314%	0.00713758%	888,577	1,336,918
2697	Oregon Museum Park	0.00000000%	0.00000000%	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00223194%	0.00279403%	341,755	523,341
2699	Chetco Library Board	0.00418709%	0.00364178%	641,127	682,130
2700	Lowell Rural Fire Protection District	0.00207700%	0.00366403%	318,030	686,298
2701	Sisters-Camp Sherman Rural Fire Protection District	0.00750398%	0.00719866%	1,149,010	1,348,358
2702	Banks Fire District 13	0.00363138%	0.00317894%	556,037	595,437
2703	Westport Sewer District	0.00000000%	0.00000000%	0	0



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99.99999994% 100.00000005% 15,312,006,364 18,730,686,122

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2704	Clatsop County 4-H District	0.00000000%	0.00000000%	0	0
2705	Lebanon Fire District	0.04907045%	0.05308263%	7,513,670	9,942,741
2707	Clatskanie Library	0.00064326%	0.00120555%	98,496	225,808
2708	Milton-Freewater Cemetery District 3	0.00001288%	0.00000000%	1,972	0
2709	Scappoose Public Library	0.00105106%	0.00135235%	160,938	253,304
2710	Klamath County Emergency Communications District	0.00867341%	0.00881633%	1,328,073	1,651,359
2713	Port of Tillamook Bay	0.00847104%	0.00866367%	1,297,086	1,622,765
2714	Winchester Bay Sanitary District	0.00083459%	0.00082927%	127,792	155,328
2715	Jackson County Fire District 3	0.07265883%	0.08163753%	11,125,525	15,291,270
2716	Neskowin Water District	0.00238176%	0.00243972%	364,695	456,976
2717	Ice Fountain Water District	0.00312858%	0.00738460%	479,048	1,383,186
2718	Curry Library	0.00188089%	0.00134522%	288,002	251,969
2719	Human Solutions, Inc	0.00000000%	0.00000000%	0	0
2720	Tri-Met	0.00000000%	0.00000000%	0	0
2721	Klamath Housing Authority	0.00779576%	0.00752960%	1,193,687	1,410,346
2722	Tillamook 9-1-1	0.00446908%	0.00559248%	684,306	1,047,510
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00000000%	0	0
2724	Nehalem Bay Wastewater Agency	0.00453620%	0.00527549%	694,583	988,135
2725	West Valley Fire District	0.00586464%	0.00753235%	897,994	1,410,861
2726	Yamhill Communications Agency	0.00904598%	0.00961473%	1,385,121	1,800,905
2728	Baker County Library District	0.00473378%	0.00523848%	724,837	981,203
2729	Douglas County Fire District 2	0.12383817%	0.17167201%	18,962,108	32,155,345
2731	Canby Utility Board	0.02110742%	0.01883759%	3,231,969	3,528,410
2732	Umatilla County Special Library District	0.00137130%	0.00147148%	209,974	275,618
2733	Wiard Memorial Park District	0.00166220%	0.00250149%	254,516	468,546
2734	Seal Rock Water District	0.00462904%	0.00495557%	708,799	928,212
2736	Wasco 9-1-1	0.00000000%	0.00000000%	0	0
2737	Portland Energy Conservation Inc	0.00048635%	0.00060156%	74,470	112,676
2739	Scappoose Rural Fire Protection District	0.02514972%	0.02805962%	3,850,927	5,255,759
2740	Neskowin Regional Sanitary Authority	0.00000000%	0.00000000%	0	0
2741	Port of Garibaldi	0.00440163%	0.00441752%	673,978	827,432
2742	Amity Fire District	0.00000000%	0.00000000%	0	0
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00000000%	0	0
2745	Clackamas County Fire District	0.41626002%	0.45287497%	63,737,761	84,826,589
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	0	0
2747	Salem Housing Authority	0.02808733%	0.02896381%	4,300,734	5,425,120
2749	Black Butte Ranch Police	0.00248557%	0.00212479%	380,591	397,988
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	0	0
2751	Lane Regional Air Protection Agency	0.00000000%	0.00000000%	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00283300%	0.00317092%	433,789	593,935
2753	Linn-Benton Housing Authority	0.01244371%	0.01280486%	1,905,382	2,398,438
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	0	0
2757	City of Stayton	0.00793025%	0.00510684%	1,214,280	956,546
2758	Mohawk Valley Rural Fire District	0.00414137%	0.00349055%	634,127	653,804
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00283013%	0.00381515%	433,350	714,604
2761	Clackamas River Water	0.03144250%	0.03192639%	4,814,478	5,980,032
2763	Junction City Fire Department	0.00451157%	0.00514322%	690,812	963,360
2765	Green Sanitary	0.00245228%	0.00000000%	375,493	0
2766	Southwest Lincoln County Water District	0.00231788%	0.00377111%	354,914	706,355
2767	Springfield Utility Board	0.00000000%	0.00000000%	0	0
2768	Lake County Library District	0.00120310%	0.00117519%	184,219	220,121
2771	Harbor Water PUD	0.00265313%	0.00296073%	406,247	554,565
2772	Umatilla County Soil & Water District	0.00084928%	0.00077629%	130,042	145,404
2773	Housing Authority of Jackson County	0.03288665%	0.02947327%	5,035,606	5,520,546
2774	Oregon Trail Library District	0.00216628%	0.00264205%	331,701	494,874
2776	Rainier Cemetery District	0.00038622%	0.00000000%	59,138	0
2777	City of Newberg	0.06006007%	0.06200493%	9,196,402	11,613,949
2778	Mulino Water District 23	0.00064300%	0.00066905%	98,456	125,318
2779	Brownsville Rural Fire Protection District	0.00120725%	0.00109999%	184,854	206,036
2780	Nehalem Bay Health District	0.00038076%	0.00045766%	58,302	85,723
2781	North Bend Coos-Curry Housing Authority	0.00671848%	0.00745707%	1,028,734	1,396,760
2783	Tillamook Fire District	0.00298159%	0.00310273%	456,541	581,163
2784	Eisenschmidt Pool	0.00176242%	0.00175815%	269,862	329,314
2785	Fern Ridge Community Library	0.00134710%	0.00169040%	206,268	316,624
2786	Seal Rock Rural Fire Protection District	0.00196331%	0.00242656%	300,622	454,511
2788	Port of Hood River	0.01027018%	0.00864315%	1,572,571	1,618,921
2789	Farmers Irrigation District	0.00422765%	0.00369262%	647,338	691,653
2790	Silver Falls Library District	0.00449256%	0.00494592%	687,901	926,405
2792	North Wasco County Parks And Recreation District	0.00300231%	0.00261129%	459,714	489,113
2793	North Lincoln Fire & Rescue District 1	0.01661460%	0.02357305%	2,544,029	4,415,394
2796	West Side Rural Fire Protection District	0.00043786%	0.00162532%	67,045	304,434
2797	Vernonia Fire	0.00110209%	0.00078223%	168,752	146,517
2798	Fairview Water District	0.00097245%	0.00143213%	148,902	268,248
2799	Sublimity Fire District	0.00130927%	0.00153219%	200,476	286,990
2801	Coburg Rural Fire Protection District	0.00318417%	0.00303055%	487,560	567,643
2802	Rural Road Assessment District 3	0.00185539%	0.00217526%	284,097	407,441
2803	Southwestern Polk County Rural Fire Protection District	0.00000000%	0.00208928%	0	391,336



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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2023 Measurement Date (MD)

99.99999994% 100.00000005% 15,312,006,364 18,730,686,122

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
2804	Aurora Rural Fire Protection District	0.00623646%	0.00990134%	954,927	1,854,589
2806	Multnomah County Rural Fire Protection District 14	0.00024016%	0.00028499%	36,773	53,381
2808	Lifeways	0.00000000%	0.00000000%	0	0
2809	Juntura Road District 4	0.00034634%	0.00040094%	53,032	75,099
2810	Sutherlin Water Control District	0.00078815%	0.00084100%	120,682	157,525
2811	Mid-Columbia Center For Living	0.04646926%	0.04254879%	7,115,376	7,969,680
2812	Workforce Development Board	0.00000000%	0.00000000%	0	0
2814	The Job Council	0.00000000%	0.00000000%	0	0
2816	Odell Sanitary District	0.00282331%	0.00307398%	432,305	575,778
2817	Wickiup Water District	0.00163821%	0.00188455%	250,843	352,989
2818	Netarts Water District	0.00156679%	0.00101560%	239,907	190,229
2819	Harrisburg Fire and Rescue	0.00349745%	0.00406496%	535,530	761,395
2820	Central Oregon Coast Fire & Rescue District	0.00424627%	0.00453333%	650,189	849,124
2821	Tillamook County Soil And Water Conservation District	0.00086846%	0.00060732%	132,979	113,755
2822	Deschutes County Rural Fire Protection District 2	0.00000000%	0.00000000%	0	0
2823	Lyons Fire District	0.00136967%	0.00264270%	209,724	494,996
2824	Glide Fire Department	0.00123051%	0.00177039%	188,416	331,606
2825	Northern Oregon Corrections	0.03482746%	0.03153288%	5,332,783	5,906,325
2826	Wasco County Soil-Water Conservation District	0.00409112%	0.00440023%	626,433	824,193
2828	Deschutes Public Library District	0.03282281%	0.03209251%	5,025,831	6,011,147
2829	Hubbard Rural Fire Protection District	0.00241984%	0.00314850%	370,526	589,736
2830	Netarts-Oceanside Rural Fire Protection District	0.00206542%	0.00168982%	316,257	316,515
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	0	0
2832	Careoregon	0.00126623%	0.00000000%	193,885	0
2833	Boardman Rural Fire Protection District	0.00646944%	0.00769056%	990,601	1,440,495
2834	Crescent Rural Fire Protection District	0.00243374%	0.00290145%	372,654	543,461
2835	North Clackamas County Water Commission	0.00362779%	0.00356000%	555,487	666,812
2836	Regional Organized Crime Narcotics Task Force	0.00000000%	0.00000000%	0	0
2837	NORCOM	0.01444347%	0.01620950%	2,211,585	3,036,151
2838	High Desert Parks & Recreation District	0.00031954%	0.00020918%	48,928	39,181
2839	North Morrow Vector Control District	0.00148501%	0.00148884%	227,385	278,870
2840	Cannon Beach Rural Fire Protection District	0.00292567%	0.00526472%	447,979	986,118
2841	Jefferson County Soil & Water Conservation District	0.00112445%	0.00110578%	172,176	207,120
2842	Tualatin Valley Water District	0.08173303%	0.06679583%	12,514,967	12,511,317
2843	Yachats Rural Fire Protection District	0.00502589%	0.00469997%	769,565	880,337
2844	Crook County Rural Fire Protection District 1	0.03304234%	0.03216476%	5,059,445	6,024,680
2845	Sunrise Water Authority	0.00808002%	0.00596830%	1,237,213	1,117,904
2846	Jefferson County Library District	0.00250474%	0.00288248%	383,526	539,908
2847	Sweet Home Fire and Ambulance District	0.01584904%	0.01754229%	2,426,806	3,285,791
2848	Lane Transit District	0.00001801%	0.00001803%	2,758	3,377
2849	Lebanon Aquatic District	0.00288977%	0.00314779%	442,482	589,603
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	0	0
2851	East Umatilla County Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2852	Ochoco Irrigation District	0.00454926%	0.00441392%	696,583	826,758
2853	Mill City Rural Fire Protection District	0.00054895%	0.00057314%	84,055	107,353
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	0	0
2855	Harney Hospital	0.09917358%	0.10107214%	15,185,465	18,931,505
2856	Mid-Columbia Council Of Governments	0.00018667%	0.00027200%	28,583	50,947
2857	Sunriver Service District	0.02117978%	0.02653280%	3,243,049	4,969,775
2858	Nesika Beach-Ophir Water District	0.00038161%	0.00093754%	58,432	175,608
2859	South Lane County Fire and Rescue	0.02875897%	0.03567965%	4,403,575	6,683,043
2860	Coos County Airport District	0.00679433%	0.00748872%	1,040,348	1,402,689
2861	Mt Angel Fire District	0.00058422%	0.00091777%	89,456	171,905
2864	Tri-City Water and Sanitary Authority	0.00384058%	0.00426316%	588,070	798,519
2865	Tri-County Cooperative Weed Management Area	0.00054379%	0.00032860%	83,265	61,549
2866	Jefferson Behavioral Health	0.00003552%	0.00000000%	5,439	0
2867	West Multnomah Soil And Water Conservation District	0.00848162%	0.00899160%	1,298,706	1,684,188
2869	Nehalem Bay Fire & Rescue	0.00556083%	0.00660261%	851,475	1,236,714
2870	Clackamas River Water Providers	0.00083806%	0.00100803%	128,324	188,811
2872	Emergency Communications of Southern Oregon	0.00003290%	0.00004500%	5,038	8,429
2873	Mosier Fire District	0.00045145%	0.00045283%	69,126	84,818
2874	Umatilla-Morrow Radio and Data District	0.00085204%	0.00089109%	130,464	166,907
2876	Oregon Municipal Electric Utilities Association	0.00053348%	0.00063153%	81,686	118,290
2877	Mid-Columbia Fire And Rescue V1-801	0.01442818%	0.01855071%	2,209,244	3,474,675
2878	Yamhill Fire Protection District	0.00053710%	0.00142809%	82,241	267,491
2879	LaGrande Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2880	Oregon Health & Science University	2.58867368%	2.73674423%	396,377,879	512,610,972
2881	Lake Chinook Fire and Rescue District	0.00029061%	0.00041108%	44,498	76,998
2883	Lane Fire Authority	0.04394895%	0.04640235%	6,729,466	8,691,479
2884	North Central Public Health District	0.01465986%	0.01871181%	2,244,719	3,504,850
2885	Siletz Rural Fire Protection District	0.00025843%	0.00000866%	39,571	1,622
2886	Idanha-Detroit Rural Fire Protection District	0.00031772%	0.00037494%	48,649	70,229
2887	Umatilla County Fire District #1	0.03975369%	0.04939330%	6,087,088	9,251,704
2888	Oak Lodge Water Services District	0.02307579%	0.02068683%	3,533,366	3,874,785
2889	Mid-Valley Behavioral Care Network	0.00061358%	0.00018272%	93,951	34,225
2890	Central Cascades Fire and EMS	0.00027489%	0.00032211%	42,091	60,333
2891	Grant County Emergency Communications Agency	0.00112178%	0.00122569%	171,767	229,580



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99.99999994% 100.00000005% 15,312,006,364 18,730,686,122

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
2892	Lake Health District	0.00000000%	0.00000000%	0	0
2893	Pleasant Hill Goshen Fire & Rescue	0.00416485%	0.00451782%	637,722	846,219
2894	Greater Toledo Pool Recreation District	0.00005099%	0.00007086%	7,808	13,273
2895	Western Lane Fire and EMS Authority	0.02763080%	0.03184323%	4,230,830	5,964,455
2897	Morrow County	0.00000000%	0.00192415%	0	360,406
2899	New Carlton Fire District	0.00000000%	0.00000000%	0	0
2900	Clatsop Community College	0.05676976%	0.05698955%	8,692,589	10,674,534
2901	Blue Mountain Community College	0.08506429%	0.07097898%	13,025,050	13,294,850
2902	Treasure Valley Community College	0.04891171%	0.03875590%	7,489,364	7,259,246
2903	Umpqua Community College	0.03542518%	0.01764447%	5,424,306	3,304,930
2904	Lane Community College	0.11545594%	0.00905220%	17,678,621	1,695,539
2905	Mt Hood Community College	0.15630447%	0.05519864%	23,933,350	10,339,084
2906	Klamath Community College	0.08308390%	0.09151802%	12,721,812	17,141,953
2908	Clackamas Community College	0.12389808%	0.06717802%	18,971,282	12,582,904
2910	Linn-Benton Community College	0.23936896%	0.24003233%	36,652,190	44,959,702
2918	Portland Community College	0.58265595%	0.28978953%	89,216,316	54,279,567
2919	Chemeketa Community College	0.18832581%	0.12890786%	28,836,460	24,145,327
2922	Rogue Community College	0.07479304%	0.02212853%	11,452,315	4,144,825
2995	Oregon Coast Community College	0.02463008%	0.02692605%	3,771,359	5,043,434
2996	Columbia Gorge Community College	0.04143930%	0.04201874%	6,345,188	7,870,398
2997	Tillamook Bay Community College	0.02501033%	0.02544476%	3,829,583	4,765,978
2998	Southwestern Community College	0.08316101%	0.06871478%	12,733,619	12,870,750
2999	Central Oregon Community College	0.21565756%	0.20115538%	33,021,499	37,677,783
3003	Baker School District 5J	0.03912420%	0.01359438%	5,990,700	2,546,321
3008	Huntington School District 16J	0.00602198%	0.00615663%	922,086	1,153,179
3016	Burnt River High School	0.00452007%	0.00417044%	692,113	781,152
3027	Pine-Eagle School District 6I	0.01805107%	0.01979206%	2,763,981	3,707,189
3037	Alsea School	0.02585493%	0.04863193%	3,958,909	9,109,094
3039	Corvallis School District 509J	0.35818262%	0.32255404%	54,844,946	60,416,585
3043	Philomath School District 17J	0.08045021%	0.07752680%	12,318,541	14,521,302
3049	Monroe Elementary School	0.00000000%	0.00000000%	0	0
3075	West Linn School District	0.25179506%	0.08868349%	38,554,876	16,611,026
3083	Welches Elementary School	0.00000000%	0.00000000%	0	0
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	0	0
3102	Molalla Elementary School 35	0.00000000%	0.00000000%	0	0
3109	Boring School District	0.00000000%	0.00000000%	0	0
3111	Sandy Elementary School District 46	0.00000000%	0.00000000%	0	0
3116	Colton School District 53	0.03358195%	0.03032066%	5,142,070	5,679,268
3122	Oregon City School District 62	0.20730934%	0.08843035%	31,743,219	16,563,611
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	0	0
3160	Gladstone School District 115	0.06879661%	0.05512508%	10,534,141	10,325,306
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	0.06700924%	0.05093861%	10,260,459	9,541,151
3186	Jewell School District 8	0.02241646%	0.02511333%	3,432,410	4,703,899
3187	Seaside Schools	0.08552783%	0.08259817%	13,096,027	15,471,204
3195	Warrenton-Hammond School District	0.05121230%	0.05693525%	7,841,631	10,664,363
3230	Vernonia School District	0.03937035%	0.03945760%	6,028,391	7,390,679
3241	Coquille School District 8	0.07101042%	0.07359010%	10,873,120	13,783,931
3242	Coos Bay School District 9	0.15048306%	0.14033410%	23,041,976	26,285,540
3245	North Bend Public Schools	0.11162774%	0.12142646%	17,092,447	22,744,009
3252	Powers School District	0.01111786%	0.01163815%	1,702,367	2,179,905
3257	Myrtle Point School District 41	0.03613910%	0.03789134%	5,533,621	7,097,308
3264	Bandon School District	0.03996033%	0.04288099%	6,118,728	8,031,904
3274	Crook County School District	0.12385949%	0.10982142%	18,965,373	20,570,305
3275	Port Orford-Langlois School District 2CJ	0.01750247%	0.01632069%	2,679,979	3,056,977
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	0.05999174%	0.04782194%	9,185,939	8,957,377
3288	Central Curry School District 1	0.02629466%	0.02660240%	4,026,240	4,982,812
3291	Bend-La Pine Public Schools	0.92971948%	0.93573787%	142,358,706	175,270,123
3296	Sisters School District	0.04664694%	0.04648289%	7,142,582	8,706,564
3307	Oakland School District	0.03194866%	0.02927270%	4,891,981	5,482,978
3310	Roseburg Public Schools	0.11362042%	0.03260530%	17,397,566	6,107,196
3316	Glide School District 12	0.04034156%	0.03563818%	6,177,102	6,675,276
3318	Days Creek School District 15	0.01439890%	0.01434618%	2,204,760	2,687,138
3319	South Umpqua School District	0.02743413%	0.01114227%	4,200,716	2,087,024
3320	Camas Valley School District 21	0.01348496%	0.01376382%	2,064,818	2,578,058
3321	North Douglas School District 22	0.02170638%	0.01991582%	3,323,682	3,730,370
3324	Yoncalla School District 32	0.02040333%	0.02008528%	3,124,159	3,762,111
3325	Elkton School District 34	0.01684229%	0.01755920%	2,578,893	3,288,959
3331	Umpqua School District	0.00000000%	0.00000000%	0	0
3335	Riddle School District	0.02269956%	0.02380468%	3,475,758	4,458,780
3338	Glendale 77	0.01790048%	0.01913042%	2,740,923	3,583,259
3349	Winston-Dillard Schools	0.02848384%	0.00531653%	4,361,447	995,823



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3353	Sutherland School District 130	0.04765080%	0.03716860%	7,296,294	6,961,934
3361	Arlington Public Schools	0.00985937%	0.01009818%	1,509,667	1,891,458
3364	Condon Admin School District 25J	0.00782888%	0.00925639%	1,198,759	1,733,785
3370	Prairie City School District 4	0.00829110%	0.00983485%	1,269,534	1,842,135
3372	Monument School District 8	0.00165718%	0.00000000%	253,748	0
3375	Dayville School District 16J	0.00502299%	0.00642267%	769,121	1,203,010
3376	Long Creek Schools	0.00527634%	0.00506906%	807,914	949,470
3392	Burns-Slater School District	0.00000000%	0.00000000%	0	0
3394	Crane Elementary School	0.00782983%	0.00897325%	1,198,904	1,680,751
3395	Pine Creek School	0.00058460%	0.00058291%	89,514	109,183
3396	Diamond School District 7	0.00058785%	0.00054731%	90,012	102,515
3397	Suntex School District	0.00072606%	0.00052953%	111,174	99,185
3398	Drewsey School	0.00074306%	0.00075867%	113,777	142,104
3399	Frenchglen School District	0.00084564%	0.00075211%	129,484	140,875
3405	Fields-Trout Creek 33	0.00185348%	0.00166487%	283,805	311,842
3407	Crane Union High School	0.00841456%	0.00897916%	1,288,438	1,681,858
3408	Burns Union High School	0.00000000%	0.00000000%	0	0
3409	Hood River County School District	0.24397621%	0.22372178%	37,357,653	41,904,624
3414	Phoenix-Talent School District	0.10371878%	0.09463026%	15,881,426	17,724,897
3415	Ashland Public Schools	0.18774990%	0.19911393%	28,748,277	37,295,405
3416	Central Point School District 6	0.28656997%	0.27939211%	43,879,612	52,332,059
3417	Eagle Point School District 9	0.22214180%	0.22203711%	34,014,367	41,589,074
3424	Rogue River School District	0.05632893%	0.05826372%	8,625,089	10,913,195
3432	Prospect School District	0.01451657%	0.01381317%	2,222,778	2,587,302
3439	Butte Falls School District	0.01661930%	0.01606101%	2,544,748	3,008,337
3440	Pinehurst School	0.00172413%	0.00195596%	263,999	366,365
3445	Culver School District 4	0.04638671%	0.04895108%	7,102,736	9,168,873
3446	Ashwood School	0.00065686%	0.00065331%	100,578	122,369
3447	Madras School District	0.08019887%	0.03626949%	12,280,056	6,793,524
3451	Black Butte School District	0.00270739%	0.00270082%	414,556	505,882
3453	Josephine County School District Cu	0.00000000%	0.00000000%	0	0
3454	Grants Pass School District	0.39763541%	0.39329147%	60,885,959	73,666,191
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	0	0
3456	Klamath County School District	0.42510282%	0.41355300%	65,091,771	77,461,314
3457	Klamath Falls City Schools	0.18249649%	0.18059107%	27,943,874	33,825,946
3460	Union School District 5	0.00000000%	0.00000000%	0	0
3461	Lake County School District 7	0.02238445%	0.00767090%	3,427,508	1,436,812
3462	Paisley School District	0.01015000%	0.00929747%	1,554,169	1,741,480
3463	North Lake School District 14	0.01742915%	0.01732919%	2,668,753	3,245,876
3464	Plush School District	0.00119983%	0.00135370%	183,718	253,557
3465	Adel School District 21	0.00075254%	0.00073148%	115,229	137,011
3470	Pleasant Hill School District	0.05195295%	0.05197906%	7,955,039	9,736,035
3473	Eugene School District 4J	0.96785523%	0.91766886%	148,198,054	171,885,674
3487	Springfield School District 19	0.22201616%	0.04969679%	33,995,129	9,308,550
3494	Fern Ridge School District	0.05373647%	0.05023497%	8,228,132	9,409,355
3498	Mapleton School District	0.01554734%	0.01603604%	2,380,610	3,003,660
3502	Creswell School District 40	0.06611689%	0.06154012%	10,123,822	11,526,887
3506	South Lane School District	0.04136532%	0.00144784%	6,333,860	271,190
3510	Bethel School District	0.11863891%	0.06291972%	18,165,997	11,785,295
3517	Crow-Applegate-Lorane District 66	0.02077755%	0.02267819%	3,181,460	4,247,781
3519	McKenzie School District	0.02068094%	0.02267743%	3,166,667	4,247,638
3520	Junction City School District 69	0.05340423%	0.04096645%	8,177,259	7,673,297
3522	Lowell School District	0.02860710%	0.02873329%	4,380,321	5,381,942
3524	Oakridge School District	0.01374485%	0.00861933%	2,104,612	1,614,460
3527	Marcola School District 79	0.02529251%	0.02559892%	3,872,791	4,794,853
3533	Triangle Lake Schools	0.01740170%	0.01933308%	2,664,549	3,621,219
3537	Siuslaw School District 97J	0.07096546%	0.06381782%	10,866,236	11,953,516
3579	Lincoln County School District	0.06790750%	0.00000000%	10,398,001	0
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	0.04090592%	0.04256772%	6,263,517	7,973,226
3618	Sweet Home School District 55	0.07839849%	0.05874997%	12,004,382	11,004,272
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	0	0
3647	Scio School District 95C	0.03445149%	0.03138697%	5,275,214	5,878,995
3665	Santiam Canyon School District	0.03003241%	0.02906675%	4,598,565	5,444,402
3676	Harrisburg High School	0.00000000%	0.00000000%	0	0
3684	Ontario School District 8C	0.14106588%	0.12388439%	21,600,017	23,204,396
3687	Juntura Grade School	0.00077857%	0.00066885%	119,215	125,280
3689	Vale School District 15	0.00000000%	0.00000000%	0	0
3694	Nyssa School District 26	0.08264740%	0.08330047%	12,654,975	15,602,750
3696	Annex Elementary School	0.00711230%	0.00764130%	1,089,036	1,431,268
3707	Adrian School District 61	0.01866680%	0.01978893%	2,858,262	3,706,602
3709	Harper School District 66	0.00971306%	0.01105450%	1,487,264	2,070,584
3712	W W Jones School	0.00134474%	0.00141335%	205,907	264,730
3715	Vale High School	0.00000000%	0.00000000%	0	0



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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2023 Measurement Date (MD)

99.99999994% 100.00000005% 15,312,006,364 18,730,686,122

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
3720	Silverton RFD	0.00000000%	0.00000000%	0	0
3727	Aumsville Elementary	0.00000000%	0.00000000%	0	0
3729	Jefferson School District 14Cj	0.03296378%	0.02748434%	5,047,416	5,148,005
3730	North Marion School District 15	0.04251060%	0.00813460%	6,509,226	1,523,666
3732	Marion Elementary School	0.00000000%	0.00000000%	0	0
3735	Salem-Keizer Public Schools	2.20457960%	1.98568438%	337,565,369	371,932,309
3750	St Paul School District	0.01794737%	0.01954677%	2,748,102	3,661,244
3759	Eldridge 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	0.04677093%	0.04289044%	7,161,568	8,033,674
3781	Silver Crest School District 93	0.00000000%	0.00000000%	0	0
3786	Woodburn School District	0.38438060%	0.37380512%	58,856,382	70,016,264
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	0.07059524%	0.05315776%	10,809,548	9,956,813
3818	Portland Public Schools	1.31866444%	0.50963603%	201,913,983	95,458,325
3820	Parkrose School District	0.05565250%	0.00177846%	8,521,514	333,118
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	0.45972007%	0.41184287%	70,392,366	77,140,995
3842	Corbett School District 39	0.06691439%	0.06618315%	10,245,936	12,396,558
3843	David Douglas School District	0.76920752%	0.74166917%	117,781,104	138,919,724
3847	Riverdale School	0.04054905%	0.03322327%	6,208,873	6,222,946
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	0	0
3850	Dallas School District	0.06332636%	0.02402000%	9,696,536	4,499,111
3859	Central School District 13J	0.15913376%	0.15080067%	24,366,571	28,246,000
3865	Perrydale School District 21	0.02137120%	0.01975851%	3,272,360	3,700,904
3887	Falls City School District	0.01266538%	0.01217483%	1,939,324	2,280,429
3894	Sherman County School District 9	0.00000000%	0.00000000%	0	0
3902	Tillamook Public Schools	0.05191885%	0.01598580%	7,949,818	2,994,250
3920	Neah-Kah-Nie School District	0.06815183%	0.06039398%	10,435,413	11,312,207
3927	Echo School District	0.00890384%	0.00438480%	1,363,357	821,303
3928	Umatilla School District 6R	0.03715807%	0.02717299%	5,689,646	5,089,687
3929	Ferndale School District 10	0.00000000%	0.00000000%	0	0
3931	Pendleton School District 16R	0.10230870%	0.07931851%	15,665,515	14,856,901
3935	Athena-Weston School District 29Rj	0.03810914%	0.03884323%	5,835,274	7,275,603
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	0	0
3942	Stanfield School District	0.02161167%	0.01978931%	3,309,180	3,706,674
3944	Ukiah School	0.00418303%	0.00404326%	640,506	757,330
3957	Helix School District	0.01169610%	0.01210319%	1,790,908	2,267,011
3958	Pilot Rock School District 2R	0.01644698%	0.01561920%	2,518,363	2,925,583
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	0	0
3965	La Grande Public Schools	0.05018315%	0.02857328%	7,684,047	5,351,971
3966	Union County School District	0.01710301%	0.01758184%	2,618,814	3,293,199
3967	North Powder School District	0.01987586%	0.01958091%	3,043,393	3,667,639
3969	Imbler School District	0.01990286%	0.01689958%	3,047,527	3,165,407
3970	Cove School District	0.01482062%	0.01815743%	2,269,334	3,401,011
3973	Elgin School District 23	0.02524496%	0.02292008%	3,865,510	4,293,088
3986	Joseph School District 6	0.01887087%	0.01889810%	2,889,509	3,539,744
3990	Wallowa School	0.01472797%	0.01485521%	2,255,148	2,782,483
3993	Enterprise School District 21	0.02572495%	0.02531017%	3,939,006	4,740,768
4003	Troy School District 54	0.00063155%	0.00077499%	96,703	145,161
4008	Chenoweth School District	0.00000000%	0.00000000%	0	0
4012	Dufur Schools	0.02455217%	0.02814678%	3,759,430	5,272,085
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	0.02036713%	0.01939702%	3,118,616	3,633,195
4035	Banks School District	0.04903241%	0.04726508%	7,507,846	8,853,074
4047	Reedville School District 29	0.00000000%	0.00000000%	0	0
4055	Groner School	0.00000000%	0.00000000%	0	0
4062	Beaverton School District	2.27836814%	2.09965081%	348,863,875	393,279,003
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	0.00508494%	0.00499916%	778,606	936,377
4114	Fossil School District 21J	0.00806540%	0.00840483%	1,234,975	1,574,282
4128	Yamhill Grade School	0.00000000%	0.00000000%	0	0
4135	Newberg School District 29Jt	0.21390982%	0.18523668%	32,753,885	34,696,101
4142	McMinnville Schools	0.34252742%	0.33262892%	52,447,820	62,303,679
4144	Sheridan School District 48J	0.04100453%	0.05069182%	6,278,616	9,494,926
4166	Yamhill-Carlton School District 1	0.01840913%	0.00402170%	2,818,807	753,292



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June 30, 2023 Measurement Date (MD)

99.99999994% 100.00000005% 15,312,006,364 18,730,686,122

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 Current Measurement Date
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	0.00528778%	0.00552345%	809,665	1,034,580
4220	Jefferson County Education Service District	0.00588843%	0.00499228%	901,637	935,088
4221	Marion Education Service District	0.00000000%	0.00000000%	0	0
4223	InterMountain Education Service District	0.05683678%	0.04521915%	8,702,851	8,469,857
4224	Wallowa County Region 18	0.01247287%	0.01152737%	1,909,847	2,159,155
4225	Washington County Education Service District	0.00000000%	0.00000000%	0	0
4226	North Central Education Service District	0.00633691%	0.00788369%	970,308	1,476,669
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	0.06078607%	0.05852634%	9,307,567	10,962,385
4237	Douglas Education Service District	0.12717245%	0.13826679%	19,472,654	25,898,318
4238	Multnomah Education Service District	0.07754410%	0.00000000%	11,873,558	0
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	0	0
4252	High Desert Education Service District	0.10881265%	0.11542577%	16,661,400	21,620,039
4254	Willamette Education Service District	0.13482202%	0.15145961%	20,643,956	28,369,424
4258	Hermiston School District 8R	0.07966760%	0.02250611%	12,198,708	4,215,549
4259	Clackamas Education Service District	0.14642092%	0.14629732%	22,419,981	27,402,492
4260	Greater Albany School District 8J	0.48798322%	0.47875375%	74,720,022	89,673,862
4268	Lake Oswego School District	0.38842980%	0.34451761%	59,476,396	64,530,512
4270	Silver Falls School District	0.09011635%	0.03746856%	13,798,621	7,018,118
4271	Malheur Education Service District Region 14	0.02645609%	0.03299935%	4,050,958	6,181,005
4272	Linn-Benton-Lincoln Education Service District	0.14252110%	0.14769975%	21,822,840	27,665,177
4273	Double O School District	0.00073895%	0.00051429%	113,148	96,330
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	0	0
4276	Lane County Education Service District	0.08829119%	0.10019674%	13,519,153	18,767,537
4277	Mitchell School	0.00690158%	0.00569545%	1,056,770	1,066,797
4279	St Helens School District 502	0.10307924%	0.08513262%	15,783,500	15,945,924
4280	Northwest Regional Education Service District	0.34249536%	0.35775440%	52,442,911	67,009,854
4286	Southern Oregon Education Service District	0.11005582%	0.11128552%	16,851,754	20,844,541
4288	Medford School District 549C	0.69361383%	0.68222320%	106,206,194	127,785,086
4291	Dayton Public Schools	0.02829770%	0.02333689%	4,332,946	4,371,160
4293	Lake County Education Service District	0.00561135%	0.00661154%	859,210	1,238,387
4294	Harney Education Service District Region XVII	0.01113356%	0.01176543%	1,704,771	2,203,746
4295	Wasco County Education Service District	0.02414247%	0.02766679%	3,696,697	5,182,180
4297	Yamhill Education Service District	0.00000000%	0.00000000%	0	0
4306	Amity School District	0.02659027%	0.01847658%	4,071,504	3,460,790
4307	Columbia School District 5J	0.00000000%	0.00000000%	0	0
4309	Scappoose School District	0.11011740%	0.11483703%	16,861,183	21,509,764
4311	Redmond School District 2J	0.15908710%	0.07907896%	24,359,427	14,812,032
4312	Reedsport School District	0.03179003%	0.02670132%	4,867,691	5,001,340
4313	Forest Grove School District	0.33239071%	0.31429749%	50,895,687	58,870,076
4314	Willamina School District 30J	0.04830448%	0.05116236%	7,396,385	9,583,061
4315	John Day School District	0.02581857%	0.01954086%	3,953,341	3,660,137
4316	Tigard-Tualatin School District 23J	0.76972530%	0.73993809%	117,860,387	138,595,481
4317	Sherwood School District 88J	0.28726954%	0.26566034%	43,986,730	49,760,004
4320	Rainier School District 13	0.04010464%	0.03609076%	6,140,825	6,760,047
4321	North Clackamas School District 12	0.86825591%	0.78787535%	132,947,400	147,574,459
4323	Estacada School District 108	0.10170357%	0.09558308%	15,572,857	17,903,367
4324	Centennial School District 28	0.39108237%	0.36422883%	59,882,557	68,222,559
4326	Harney County School District 3	0.00000000%	0.00000000%	0	0
4327	Jordan Valley School District 3	0.00633129%	0.00643122%	969,448	1,204,612
4329	Gervais School District 1	0.02510089%	0.01727113%	3,843,450	3,235,001
4330	Vale School District 84	0.06242596%	0.06184448%	9,558,667	11,583,895
4331	Molalla River School District	0.07695189%	0.05096015%	11,782,878	9,545,186
4332	Gresham-Barlow School District 10	0.48900066%	0.41837800%	74,875,812	78,365,070
4333	Canby School District	0.19960264%	0.15741544%	30,563,169	29,484,992
4334	Cascade School District 5	0.09909190%	0.08190934%	15,172,958	15,342,181
4335	Milton-Freewater Unified School District 7	0.04449763%	0.02166372%	6,813,480	4,057,763
4336	Nestucca Valley School District 101	0.03043973%	0.03366397%	4,660,933	6,305,493
4337	Sherman County School District	0.01165239%	0.00835437%	1,784,215	1,564,831
4338	Three Rivers U J School District	0.22596488%	0.20104887%	34,599,757	37,657,833
4339	Lebanon Community School District	0.23470108%	0.25127314%	35,937,444	47,065,183
4340	Monroe School District 1J	0.01869480%	0.01597976%	2,862,549	2,993,119
4341	Hillsboro School District 1J	1.07559541%	0.94367219%	164,695,238	176,756,276
4342	North Santiam School District 29J	0.04412934%	0.01650714%	6,757,087	3,091,901
4343	Harrisburg School District 7	0.04587727%	0.04990326%	7,024,731	9,347,223
4344	South Wasco County School District 1	0.01906771%	0.02066415%	2,919,649	3,870,537
4345	Oregon Trail School District 46	0.23604460%	0.24051032%	36,143,164	45,049,233
4346	Knappa School District 4	0.03345735%	0.03607588%	5,122,992	6,757,260
4347	Clatskanie School District 6J	0.05363157%	0.05437935%	8,212,069	10,185,625
4348	Lourdes Charter School	0.00181640%	0.00168340%	278,127	315,312
4350	Ridgeline Montessori	0.01090593%	0.01032125%	1,669,917	1,933,241
4351	The Village School	0.00248235%	0.00291609%	380,098	546,204



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4352	Armadillo Technical Institute	0.00412221%	0.00391537%	631,193	733,376
4354	Opal Charter School	0.00261661%	0.00000000%	400,655	0
4355	Three Rivers Charter School	0.00700499%	0.00534914%	1,072,605	1,001,931
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	0	0
4360	Luckiamute Valley Charter School	0.01061144%	0.01325961%	1,624,824	2,483,616
4361	Rimrock Expeditionary Alternative Learning	0.00000000%	0.00000000%	0	0
4362	Kings Valley Charter School	0.00084278%	0.00035126%	129,047	65,793
4363	Multisensory Learning Academy	0.02761846%	0.02432571%	4,228,940	4,556,372
4365	Mitch Charter School	0.00958564%	0.01006825%	1,467,754	1,885,852
4366	Sand Ridge Charter School	0.01206043%	0.01279809%	1,846,694	2,397,170
4367	Arthur Academy Charter School	0.03953453%	0.04440411%	6,053,530	8,317,194
4369	Trillium Charter School	0.00000000%	0.00000000%	0	0
4370	Howard Street Charter School, Inc.	0.00598353%	0.00537394%	916,198	1,006,576
4371	The Lighthouse School	0.00896740%	0.00629333%	1,373,089	1,178,784
4373	Sheridan Japanese School Foundation	0.00362040%	0.00263251%	554,356	493,087
4374	Ione School District	0.01566191%	0.01335890%	2,398,153	2,502,214
4375	Eddyville Charter School	0.01195256%	0.01596718%	1,830,177	2,990,762
4376	Four Rivers Community School	0.01739910%	0.01816064%	2,664,151	3,401,612
4378	Mosier Community School	0.00839242%	0.00706593%	1,285,048	1,323,497
4379	Siletz Valley School	0.01293145%	0.01309043%	1,980,064	2,451,927
4380	The Emerson School	0.00557809%	0.00576112%	854,117	1,079,097
4381	North Wasco County School District 21	0.13302220%	0.10757696%	20,368,368	20,149,903
4382	Self Enhancement Inc	0.00000000%	0.00000000%	0	0
4383	City View Charter School	0.01120543%	0.00945616%	1,715,776	1,771,204
4386	Nixyaawii Community School	0.00532831%	0.00478030%	815,871	895,383
4388	West Lane Tech	0.00542554%	0.00412422%	830,759	772,495
4390	Oregon Connections Academy	0.13044873%	0.12449733%	19,974,318	23,319,204
4392	Eagleridge High School	0.00856895%	0.00865689%	1,312,078	1,621,495
4393	Cascade Heights Public Charter School	0.00937481%	0.00921284%	1,435,472	1,725,628
4396	Sweet Home Charter School	0.00505027%	0.00461132%	773,298	863,732
4397	Springwater Environmental Sciences School	0.00770236%	0.00804111%	1,179,386	1,506,155
4398	LEP High	0.00000000%	0.00000000%	0	0
4400	Phoenix School	0.00572124%	0.00626553%	876,037	1,173,577
4401	Ballston Community School	0.00168025%	0.00148329%	257,280	277,830
4402	Sage Community School	0.00000000%	0.00000000%	0	0
4403	Portland Village School	0.01470067%	0.01365572%	2,250,968	2,557,810
4404	Alliance Charter Academy	0.01784278%	0.01789783%	2,732,088	3,352,386
4405	Forest Grove Community School	0.00877302%	0.00823132%	1,343,325	1,541,783
4407	Madrone Trail Public Charter School	0.00956750%	0.00715745%	1,464,976	1,340,639
4408	Muddy Creek Charter School	0.00362153%	0.00471356%	554,529	882,882
4409	Southwest Charter School	0.00745261%	0.00597051%	1,141,144	1,118,317
4410	Ace Academy	0.00000000%	0.00000000%	0	0
4411	Sherwood Charter School	0.00762642%	0.00809742%	1,167,758	1,516,702
4412	Estacada Web Academy	0.0324638%	0.03538349%	4,968,192	6,627,570
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	0.01387083%	0.01319109%	2,123,902	2,470,782
4419	Silvies River Web Academy	0.01784974%	0.02397544%	2,733,153	4,490,764
4420	Oregon Virtual Academy	0.06151403%	0.07368836%	9,419,032	13,802,335
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00000000%	0	0
4422	Redmond Proficiency Academy	0.03569066%	0.03730326%	5,464,956	6,987,157
4423	Molalla River Academy	0.00758427%	0.01085097%	1,161,304	2,032,461
4424	The Ivy School	0.00900933%	0.01023811%	1,379,509	1,917,668
4429	Clackamas Web Academy	0.00013093%	0.00011146%	20,048	20,877
4430	Clackamas Charter Alliance 2	0.00092885%	0.00090712%	142,226	169,910
4431	Corbett Charter School	0.00000000%	0.00000000%	0	0
4432	Renaissance Public Academy	0.00416245%	0.00303545%	637,355	568,561
4433	Powell Butte Community Charter School	0.01037746%	0.00933652%	1,588,997	1,748,794
4434	Logos Public Charter School	0.03421080%	0.03585663%	5,238,360	6,716,193
4435	Sunny Wolf Charter School	0.00793279%	0.00837296%	1,214,669	1,568,313
4436	Academy Of Arts & Academics	0.00000000%	0.00000000%	0	0
4437	Center for Advance Learning	0.00968642%	0.00886455%	1,483,185	1,660,391
4439	Homesource Family Charter	0.00000000%	0.00000000%	0	0
4440	Sheridan Allprep Academy	0.00693890%	0.00693680%	1,062,485	1,299,310
4441	Baker Web Academy	0.09824996%	0.10345623%	15,044,040	19,378,062
4443	Knova Learning Oreogn	0.01142595%	0.01104659%	1,749,542	2,069,102
4444	Bennett Pearson Academy, Inc.	0.00620081%	0.00626128%	949,468	1,172,781
4446	Coburg Community Charter School	0.01048862%	0.01007404%	1,606,018	1,886,937
4447	Arco Iris Spanish Immersion Charter School	0.01435820%	0.01059738%	2,198,528	1,984,962
4448	Gresham Barlow Web Academy	0.02617564%	0.03071352%	4,008,016	5,752,853
4449	Mosier Middle School	0.00000000%	0.00000000%	0	0
4450	Sauvie Island Academy	0.00930355%	0.00978295%	1,424,560	1,832,414
4451	River's Edge Academy Charter School	0.00683178%	0.00743063%	1,046,083	1,391,808
4452	South Columbia Family School	0.00224639%	0.00164570%	343,967	308,251
4453	Woodland Educational Initiative	0.00602457%	0.00693868%	922,483	1,299,662
4454	Le Monde Immersion Charter School	0.01338529%	0.01627888%	2,049,556	3,049,146
4455	Hope Chinese Charter School	0.01512224%	0.01574507%	2,315,518	2,949,160



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, 2023 Measurement Date (MD)**

99.99999994% 100.00000005% 15,312,006,364 18,730,686,122

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
4456	Insight School of Oregon Charter	0.02155121%	0.03061696%	3,299,923	5,734,767
4457	Oregon Virtual Education East	0.00000000%	0.00000000%	0	0
4458	Oregon Virtual Education West	0.00000000%	0.00000000%	0	0
4459	Crater Lake Charter Academy	0.01100698%	0.01332340%	1,685,389	2,495,564
4460	Kairos Pdx	0.01485415%	0.01434469%	2,274,468	2,686,859
4461	Mountain View Academy	0.00000000%	0.00000000%	0	0
4462	Bend International School	0.00937255%	0.01032461%	1,435,125	1,933,870
4463	Dallas Community School-Community Innovation Partners	0.00557779%	0.00686270%	854,072	1,285,431
4464	The Valley School Of Southern Oregon	0.00455757%	0.00532091%	697,855	996,643
4465	Bridge Educational Foundation	0.00135487%	0.00000000%	207,458	0
4467	Cannon Beach Academy	0.00199854%	0.00184333%	306,017	345,268
4468	Frontier Charter Academy	0.02347836%	0.02468683%	3,595,008	4,624,013
4469	Desert Sky Montessori	0.00625921%	0.00600047%	958,411	1,123,929
4470	Oregon Family School	0.01267649%	0.01949872%	1,941,025	3,652,244
4471	Wahtonka Community School	0.00494180%	0.00185379%	756,689	347,228
4472	Valley Inquiry Charter School	0.00024180%	0.00230140%	37,024	431,068
4473	Willamette Connections Academy	0.01559916%	0.02128126%	2,388,544	3,986,126
4474	Oregon for Quality Virtual Education Inc	0.00000000%	0.00767759%	0	1,438,065
4475	Teach-NW	0.00000000%	0.00905295%	0	1,695,680
4479	Harmony Academy	0.00278135%	0.00385069%	425,880	721,261
4480	Holla School	0.00000000%	0.00000000%	0	0



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Exhibit D

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

Total for all entities		18,730,686,122	915,987,728	1,663,923,380	336,667,143	1,570,062,606	1,477,942,883	74,268,816	12,406,324	-	1,570,062,660	1,477,942,851	3,272,621,370	4	(20)	3,272,621,354	
		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						Employer Total Expense/(Income)		
1000	State Agencies	5,589,013,369	273,319,815	496,494,891	100,457,460	612,544,392	0	22,160,932	3,701,894	0	416,057,218	976,511,190	200,434,673	(137,832,600)	1,039,113,263		
1039	SAIF	72,693,770	3,554,947	6,457,685	1,306,605	11,263,387	25,671,687	288,237	48,149	0	23,463,195	12,701,040	(8,121,910)	16,447,847	21,026,977		
1179	Professional Liability Fund	6,961,479	340,438	618,417	125,126	875,128	655,492	27,603	4,611	0	2,126,308	1,216,308	272,887	401	1,489,596		
1252	Oregon State University	449,123,828	21,963,526	39,897,505	8,072,595	31,480,773	10,202,669	1,780,816	297,478	0	15,111,339	37,608,131	78,470,817	13,826,363	(7,952,482)	84,344,698	
1254	University of Oregon	341,706,685	16,710,500	30,355,201	6,141,869	23,236,789	61,659,814	1,354,897	226,330	0	24,440,485	59,702,917	4,247,900	4,934,943	68,985,760		
2000	Lake County	8,763,234	428,549	778,474	157,511	731,121	1,614,018	34,747	5,804	0	321,149	1,531,110	139,878	103,808	1,774,596		
2001	Clackamas County	379,763,906	18,571,614	33,735,979	6,825,913	42,756,934	1,164,209	1,505,797	251,537	0	1,420,068	21,115,996	66,352,266	11,609,788	(5,481,972)	72,480,882	
2002	Curry County	19,740,416	965,367	1,753,622	354,816	1,417,968	0	78,272	13,075	0	26,153	2,807,728	3,449,041	373,793	(1,111,158)	2,711,676	
2003	Douglas County	98,691,875	4,826,334	8,767,202	1,773,897	2,031,335	0	391,322	65,369	0	1,537,871	8,490,485	17,243,423	(230,301)	(3,506,794)	13,506,328	
2004	Harney County	9,346,131	457,054	830,255	167,988	998,779	0	37,058	6,190	0	450,703	1,632,954	170,170	134,592	(270,668)	1,496,878	
2005	Jackson County	81,285,849	3,975,126	7,220,954	1,461,040	3,915,407	4,357,131	322,306	53,840	0	7,163,466	5,997,288	14,202,246	(3,353,924)	1,455,816	12,304,138	
2006	Jefferson County	7,648,709	374,045	679,466	137,479	4,138,898	0	30,328	5,066	0	1,413,441	0	1,336,381	(331,178)	1,593,280	2,598,483	
2007	Klamath County	8,169,437	399,510	725,725	146,838	1,109,544	0	32,393	5,411	0	1,252,655	1,427,362	397,179	(452,458)	1,372,803		
2008	Lane County	23,978,519	1,172,623	2,130,110	430,992	235,373	190,078,002	95,077	15,882	0	110,954,032	2,462,258	(29,448,341)	51,718,053	26,459,234		
2009	Marion County	171,532,188	8,388,448	15,237,905	3,083,136	13,606,732	0	680,140	113,615	0	1,411,779	16,446,949	29,970,066	3,956,515	(5,741,382)	28,185,199	
2011	Washington County	332,535,622	16,262,007	29,540,498	5,977,027	27,085,638	0	8,945,995	1,318,533	0	2,647,398	17,953,445	7,096,320	(825,894)	64,370,977		
2012	Grant County	4,945,752	236,972	430,468	87,098	489,736	0	19,214	3,210	0	171,404	1,139,985	846,649	176,821	(449,928)	673,542	
2013	Umatilla County	31,730,857	1,551,736	2,818,782	570,333	2,186,146	0	125,816	21,017	0	67,381	4,036,208	664,635	(1,364,539)	4,844,104		
2014	Linn County	104,213,745	5,096,370	9,257,733	1,873,148	12,151,848	0	413,217	69,026	0	648,936	5,571,201	18,208,203	3,259,390	(1,830,510)	19,637,083	
2015	Yamhill County	53,623,484	2,622,352	4,763,593	963,834	10,739,907	436,889	212,622	35,518	0	141,083	2,171,196	9,369,083	3,024,455	(366,463)	12,027,075	
2016	Sherman County	4,006,140	195,912	355,882	72,007	236,509	424,379	15,885	2,653	0	699,957	229,286	699,957	243,147	(792,488)	792,488	
2017	Columbia County	24,346,580	1,190,622	2,162,806	437,608	2,618,604	0	96,536	16,126	0	2,152,460	4,253,829	1,095,251	(792,145)	4,556,935		
2018	Coos County	38,769,915	1,895,967	3,444,090	696,854	2,694,698	440,693	153,726	25,679	0	305,305	1,909,216	718,553	(349,376)	7,143,048		
2020	Wasco County	5,831,168	285,162	518,006	104,810	19,050	4,588,337	23,121	3,862	0	2,948,095	9,630	1,018,820	(1,073,680)	1,866,159	1,811,299	
2021	Baker County	10,499,121	513,439	932,680	188,712	458,375	86,141	41,630	6,954	0	1,834,404	614,654	1,834,404	44,331	(134,590)	1,744,145	
2022	Gilliam County	1,264,308	61,829	112,314	22,725	451,523	2,115,268	5,013	837	0	1,718,149	171,795	220,900	(480,838)	815,626	555,688	
2023	Morrow County Rural School District Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2027	Deschutes County	142,844,432	6,985,529	12,689,455	2,567,499	12,815,529	3,430,487	566,391	94,613	0	782,999	10,805,205	24,957,748	3,777,045	(789,180)	27,945,613	
2028	Union County	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2028	Hood River County	12,266,232	599,856	1,089,659	220,474	1,165,196	0	48,637	8,125	0	332,923	2,143,153	1,587,080	(619,432)	1,760,269		
2036	Clatsop County	28,996,722	1,418,028	2,575,997	521,190	2,129,031	49,680	114,975	19,200	0	2,399,461	5,066,301	887,636	(702,148)	5,251,789		
2037	Polk County	44,293,532	2,168,089	3,934,775	796,136	4,690,464	385,928	393,328	29,338	0	134,533	2,277,782	1,519,824	(642,520)	8,616,260		
2038	Multnomah County	666,266,228	32,582,452	59,187,151	11,975,533	26,159,153	36,990,293	2,641,804	441,303	0	2,492,230	48,369,678	116,409,889	5,615,675	(361,291)	121,664,273	
2039	Malheur County	13,894,453	679,481	1,234,301	249,740	1,284,433	44,383	55,093	9,203	0	146,842	706,997	2,427,636	2,005,420	(2,482,820)	2,005,420	
2040	Benton County	57,103,505	2,792,536	5,072,738	1,026,384	4,076,750	1,226,777	226,420	37,823	0	384,701	4,715,288	9,977,112	971,006	(725,419)	10,222,699	
2042	Josephine County	48,371,613	2,365,520	4,297,048	869,436	6,751,155	4,004,769	191,798	32,039	0	2,727,685	8,451,478	2,596,610	(530,000)	10,518,088		
2043	Lincoln County	11,102,200	542,931	986,254	199,552	1,264,587	0	44,021	7,354	0	133,749	1,187,336	1,939,774	330,797	(412,601)	1,857,970	
2044	Crook County	6,557,574	320,685	582,536	117,866	1,663,678	13,285	26,001	4,343	0	1,145,391	636,977	503,869	(127,116)	1,522,491		
2050	Wallowa County	887,808	43,417	78,868	15,958	376,997	0	3,520	588	0	4,815	147,280	155,118	96,133	(44,275)	206,976	
2052	Tillamook County	22,018	1,077	1,956	396	4,579	0	87	15	0	1,183	5,927	828	(2,254)	2,421		
2053	Community Counseling Solutions	230,983	11,296	20,519	4,152	150,934	6,532	916	153	0	0	40,357	34,303	1,484	76,144		
2099	State Judiciary	72,773,267	3,558,835	6,464,747	1,308,034	7,644,455	1,286	288,552	48,202	0	87,981	6,499,531	12,714,929	2,863,078	(2,012,000)	13,586,007	
2100	City of Roseburg	27,050,507	1,322,852	2,403,007	486,208	1,912,737	89,954	1,912,737	17,917	0	362,415	1,760,796	4,726,259	354,051	(490,965)	4,589,345	
2101	City of Salem	210,603,621	10,294,270	18,699,997	3,783,612	19,706,263	64,332	834,665	139,428	0	16,585,342	36,775,146	5,564,620	(5,042,221)	37,301,545		
2102	City of Medford	80,440,290	3,933,776	7,145,840	1,445,841	5,255,940	0	318,953	53,280	0	1,130,473	1,054,510	1,236,721	(2,431,299)	12,859,932		
2103	City of Albany	64,107,337	3,135,044	5,694,917	1,152,271	1,944,866	279,889	254,191	42,462	0	1,754,961	3,963,323	11,200,820	331,581	(1,226,918)	10,305,483	
2104	City of Ashland	36,097,876	1,765,296	3,206,722	648,827	2,803,345	0	143,131	23,910	0	2,062,826	2,271,456	6,307,013	(473,419)	5,160,578		
2105	City of Astoria	15,204,679	743,555	1,350,694	273,290	930,263	64,053	60,288	10,071	0	59,997	771,076	2,656,558	218,408	(195,341)	2,679,625	
2106	City of Beaverton	123,581,561	6,043,516	10,978,255	2,221,267	19,735,960	0	490,012	81,854	0	519,248	13,412,443	5,571,313	(4,716,275)	22,447,181		
2107	City of Bend	92,612,456	4,529,032	8,227,143	1,664,625	12,592,106	4,724,808	367,217	61,342	0	1,510,345	5,580,313	16,181,228	2,915,111	1,945,689	21,042,028	
2109	City of Canby	12,735,083	1,131,309	228,902	452,577	78,786	0	50,496	8,435	0	76,696	818,944	2,225,071	65,906	(200,044)	2,084,933	
2110	City of Coquille	3,982,039	194,734	353,741	71,574	583,900	87,555	15,789	2,638	0	219,468	728,068	695,741	96,092	(182,476)	609,357	
2111	City of Eugene	276,437,386	13,518,632	24,557,062	4,968,712	15,598,712	1,036,741	1,096,099	183,099	0	997,401	22,009,356	48,299,079	4,532,225	(7,228,728)	45,602,576	
2112	City of Forest Grove	4,436,762	216,971	394,136	79,747	2,138,678	243,691	17,592	2,939	0	0	775,190	602,161	99,228	1,476,579		
2113	City of Grants Pass	31,185,045	1,324,044	2,770,295	560,535	1,529,000	2,922,760	123,651	20,650	0	1,276,702	5,448,644	1,997,226	(49,329)	5,473,905		
2114	City of Gresham	148,396,910	7,257,013	13,182,615	2,667,282	21,908,505	0	598,403	98,290	0	21,405,589	25,927,701	6,988,197	(7,928,991)	24,967,807		
2115	City of Hillsboro	143,329,252	7,009,238	12,732,523	2,576,214	21,183,365	973,044	568,313	94,934	0	711,815	6,866,936	25,042,455	6,140,192	(428,919)	30,753,728	
2117	City of McMinnville	27,692,538	1,354,250	2,460,041	497,748	586,972	109,803	18,342	1,933	0	2,222,208	4,838,434	(468,269)	3,971,616			
2118	City of Ontario	10,207,081	499,157	906,7													

Exhibit D

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

Total for all entities		18,730,686,122	915,987,728	1,663,923,380	336,667,143	1,570,062,606	1,477,942,883	74,268,816	12,406,324	-	1,570,062,660	1,477,942,851	3,272,621,370	4	(20)	3,272,621,354	
		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							
2142	City of Sherwood	18,198,832	889,978	1,616,677	327,108	1,772,234	214,385	72,160	12,054	0	172,122	1,021,483	3,179,696	510,909	(268,007)	3,422,598	
2143	City of Oakland	367,239		32,623	6,601	40,203	18,584	1,456	243	0	7,159	11,969	64,164	1,840	3,028	69,032	
2145	City of Vale	1,147,667	56,124	101,952	20,628	295,085	0	4,551	760	0	85,478	52,423	200,520	29,217	(14,931)	214,806	
2146	City of Prineville	8,416,699	411,602	747,690	151,283	1,342,165	36,243	33,373	5,575	0	7,708	909,489	1,470,564	411,632	(110,529)	1,771,667	
2147	City of Wheeler	156,302	7,644	13,885	2,809	55,894	38,060	104	104	0	137,422	27,309	30,369	3,174		114	
2148	City of Klamath Falls	15,456,656	755,878	1,373,078	277,919	953,655	2,354,131	61,287	10,238	0	1,548,345	1,512,944	2,700,584	(169,121)	(57,995)	2,473,468	
2149	City of Canyonville	367,829	17,988	32,676	6,611	21,379	6,932	1,458	244	0	112,799	28,560	64,267	(29,184)	(11,735)	23,348	
2150	City of Bandon	4,277,006	209,159	379,944	76,875	425,133	90,641	16,959	2,833	0	368,540	285,227	747,278	(17,256)	(62,188)	667,834	
2152	City of Coos Bay	22,746,628	1,112,380	2,020,676	408,850	2,682,223	0	90,192	15,066	0	2,925,487	3,974,286	766,140	(1,043,270)	3,697,156		
2154	City of Pendleton	20,152,062	985,497	1,790,190	362,215	1,445,572	0	79,905	13,348	0	244,900	1,556,439	3,520,964	425,227	(546,803)	3,399,388	
2155	City of Corvallis	66,550,081	3,254,502	5,911,916	1,196,178	7,921,546	143,244	263,877	44,800	0	29,009	6,289,978	11,627,616	2,194,432	(1,127,216)	12,694,832	
2157	City of Monmouth	7,603,063	371,813	136,658	877,846	675,411	189,059	30,147	5,036	0	144,871	1,328,405	1,328,405	120,151	(72,725)	1,375,831	
2158	City of Milton-Freewater	9,212,398	450,514	818,375	165,585	836,360	133,909	36,528	6,102	0	541,105	502,657	1,609,588	7,882	(103,647)	1,513,823	
2159	City of Baker City	8,496,850	415,522	754,810	152,723	821,277	0	33,691	5,628	0	412,090	567,499	1,484,568	69,332	(176,129)	1,377,771	
2160	City of Hermiston	14,125,575	690,784	1,254,833	253,894	581,481	231,271	56,009	9,356	0	143,474	750,932	2,468,017	160,481	(156,715)	2,471,783	
2161	City of Pilot Rock	664,428	32,493	59,024	11,942	58,034	1,845	2,635	440	0	68,148	5,112	116,089	5,112	(8,990)	112,211	
2162	City of Clatskanie	1,440,357	70,437	127,951	25,889	58,899	655,899	5,711	954	0	562,971	334,403	251,655	(201,879)	128,715	178,491	
2163	City of Milwaukie	20,508,520	1,002,929	1,821,858	399,822	983,271	81,318	13,584	9,624	0	2,064,991	3,583,244	3,583,244	202,554	(722,139)	3,065,659	
2165	City of Cornelius	5,558,069	271,808	493,748	99,002	395,463	0	22,038	3,681	0	42,798	595,368	971,108	189,212	(193,788)	969,532	
2166	City of Nyssa	1,314,971	64,306	116,814	23,635	36,742	28,348	5,214	871	0	50,007	82,259	229,751	(42,192)	(23,592)	163,967	
2167	City of Athena	363,465	17,775	32,288	6,533	26,714	163	1,441	241	0	24,744	34,355	63,505	(708)	(11,460)	51,337	
2168	City of Oakridge	2,773,220	135,619	246,357	49,846	161,344	32,136	10,996	1,837	0	173,439	184,659	484,536	(38,071)	(40,463)	406,002	
2170	City of Madras	4,236,134	207,160	376,313	76,141	266,580	147,621	16,797	2,806	0	164,581	15,250	740,136	65,938	20,941	827,015	
2172	City of Sandy	10,457,764	511,417	929,006	187,969	949,993	0	41,466	6,927	0	521,426	728,543	1,827,178	184,668	(259,309)	1,752,537	
2174	City of Mt Angel	1,367,258	66,863	121,459	24,575	345,546	31,239	5,421	906	0	230,268	118,612	238,887	(6,142)	(27,155)	205,590	
2175	City of Umatilla	6,177,232	302,086	548,749	111,030	1,591,212	0	24,493	4,092	0	65,970	515,562	1,079,285	438,805	(185,755)	1,332,335	
2176	City of Scappoose	4,727,998	231,214	420,007	84,981	148,301	28,406	18,747	3,132	0	264,660	315,761	826,075	(25,502)	(87,773)	712,800	
2177	City of Condon	370,244	18,106	32,890	6,655	24,474	23,132	1,468	245	0	27,201	20,278	64,689	8,610		58,810	
2178	City of Boardman	2,699,835	132,030	239,637	48,527	367,586	1,596,259	10,765	1,788	0	459,289	194,369	37,435	307,402	816,552	816,552	
2179	City of Estacada	2,427,192	116,697	215,617	43,627	181,990	63,245	9,624	1,608	0	65,363	125,443	424,078	20,599	(14,821)	439,756	
2180	City of Enterprise	1,886,530	82,476	149,821	31,833	30,314	16,526	6,687	1,117	0	108,359	107,060	294,670	9,243	(32,273)	271,640	
2181	City of Central Point	11,725,295	573,403	1,041,606	210,752	801,232	20,702	46,492	7,766	0	20,185	739,444	2,048,641	235,870	(229,988)	2,054,522	
2182	City of Cascade Locks	1,788,766	87,476	158,903	32,151	208,637	13,127	7,093	1,185	0	48,425	70,132	312,533	64,941	(11,353)	366,121	
2183	City of Myrtle Point	3,023,837	147,875	268,620	54,351	626,274	0	11,990	2,003	0	138,810	341,449	528,324	128,269	(114,049)	542,544	
2184	City of Port Orford	980,887	47,968	87,136	17,631	36,770	28,156	3,889	650	0	143,159	171,380	171,380	(9,335)	(13,722)	148,323	
2185	City of Wood Village	1,459,444	71,371	129,648	26,232	339,004	186,458	5,787	967	0	119,707	96,931	254,994	(35,225)	58,004	277,773	
2186	City of Chiloquin	92,524	4,525	8,219	1,663	34,090	13,929	367	61	0	23,376	1,681	16,166	(2,107)	6,533	20,592	
2187	City of Philomath	2,626,143	128,425	233,291	47,203	455,114	297,676	10,413	1,739	0	477,212	157,491	458,839	(136,793)	165,206	487,252	
2188	City of Talent	2,642,774	129,240	234,768	47,501	231,087	32,924	10,479	1,750	0	128,450	221,744	461,745	(10,432)	(77,052)	374,261	
2189	City of Willamina	0	0	0	0	0	25,312	0	0	0	0	0	0	0	7,375	7,375	
2191	City of Huntington	246,046	12,032	21,857	4,422	23,937	19,205	976	163	0	1,790	4,253	42,989	7,060	8,740	58,789	
2192	City of North Plains	1,323,962	64,746	117,613	23,797	220,693	10,926	5,250	877	0	373,996	134,620	231,322	(10,211)	(51,770)	169,341	
2193	City of Heppner	312,014	15,258	27,717	5,608	71,964	0	1,237	207	0	66,349	99,621	54,515	11,118	(37,143)	28,490	
2194	City of Cave Junction	1,176,257	57,523	104,492	21,142	190,825	0	4,664	779	0	28,252	77,898	205,515	45,767	(25,243)	226,039	
2195	City of Metolius	0	0	0	0	0	941	0	0	0	0	0	0	0	241	241	
2196	City of Hubbard	1,695,938	82,937	150,657	30,483	192,989	82,126	6,725	1,123	0	15,139	80,410	296,314	33,281	12,433	342,028	
2197	City of Myrtle Creek	2,321,534	113,530	206,231	41,727	322,049	0	9,205	1,538	0	41,290	234,037	405,618	91,249	(75,745)	421,122	
2198	City of Carlton	1,503,986	73,550	133,605	27,033	321,203	0	5,963	996	0	13,105	109,218	262,776	90,026	(48,294)	304,506	
2199	City of Junction City	5,128,522	250,800	455,588	92,181	371,249	22,307	20,335	3,397	0	278,605	394,025	896,054	15,017	(104,135)	806,936	
2200	City of Wallowa	324,367	18,863	28,815	5,830	93,913	1,361	1,286	215	0	38,048	22,734	56,673	12,549	(7,422)	61,800	
2201	City of Coburg	1,734,495	84,822	154,082	31,176	370,386	0	6,877	1,149	0	16,851	122,470	303,051	113,861	(45,984)	370,928	
2202	City of Dallas	12,640,117	618,140	1,122,873	227,195	1,220,100	73,664	50,119	8,372	0	104,295	673,172	2,208,478	402,074	(149,648)	2,460,904	
2203	City of Rockaway Beach	1,281,833	62,686	113,870	23,040	94,289	18,400	5,083	849	0	474,105	169,035	223,962	(115,014)	(59,490)	49,458	
2204	City of Burns	1,740,688	85,125	154,632	31,287	434,911	0	6,902	1,153	0	226,402	181,597	304,133	25,846	(64,231)	265,748	
2205	City of Elgin	535,450	26,184	47,566	11,294	57,360	0	1,123	355	0	44,908	149,005	46,306	33,324	(19,708)	199,708	
2206	City of Weston	252,756	12,361	22,453	4,543	27,362	0	1,002	167	0	19,552	22,304	19,552	1,398	(10,001)	35,558	
2207	City of Mill City	580,580	28,392	51,575	10,435	61,744	3,272	2,302	385	0	18,035	43,735	101,439	18,419	(13,030)	106,828	
2208	City of Fairview	2,589,321	128,626	230,020	46,541	177,760	13,227	10,267	1,715	0	586,687	341,888	452,406	(432,079)	(130,100)	(109,773)	
2209	City of Monroe	257,470	12,591	22,872	4,628	132,940	1,238	1,021	171	0	82,717	12,468	44,985	22,364	(8,172)	59,177	
2210	City of Helix	23,608	1,155	2,097	424	5,721	0	3,049	94	0	17,641	2,875	4,125	1,777	(590)	5,312	
2211	City of Jefferson	0	0	0	0	0	0	0	0	0	0	0	0	0	4,532	4,532	
2212	Town of Lakeview	1,322,832	64,691	117,513	23,777	246,780	0	5,245	876	0	221,430	233,662	231,125	(55,834)	(89,092)	86,199	
2213	City of Stanfield	238,065	11,642	4,279	11,642	155,614	13,487	944	158	0	81,145	35,210	41,595	34,			

Exhibit D

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

Total for all entities		18,730,686,122	915,987,728	1,663,923,380	336,667,143	1,570,062,606	1,477,942,883	74,268,816	12,406,324	-	1,570,062,660	1,477,942,851	3,272,621,370	4	(20)	3,272,621,354	
		Deferred Outflows of Resources										Deferred Inflows of Resources					
		Differences between Projected and Actual										Differences between Projected and Actual					
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 Assumptions	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)
				Investment Earnings	Changes in Assumptions					Investment Earnings	Changes in Assumptions						
2226	City of Hines	935,993	45,773	83,148	16,824	81,952	0	3,711	620	0	19,819	73,999	163,536	26,117	(31,557)	158,096	
2227	Town Of Bonanza	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2228	City of Turner	1,094,805	53,539	97,256	19,678	50,425	24,583	4,341	725	0	9,059	51,864	191,284	31,316	(9,792)	212,808	
2229	City of John Day	1,005,074	49,151	89,285	18,065	156,006	0	3,985	666	0	184,110	194,283	175,606	2,513	(68,705)	109,414	
2231	City of Banks	571,889	27,967	50,803	10,279	72,913	4,446	2,268	379	0	90,512	63,452	99,920	27,123	(25,557)	101,486	
2232	City of Joseph	309,238	15,123	27,471	5,568	76,050	30,888	1,226	205	0	77,819	24,686	54,030	2,363	1,413	57,806	
2233	City of Lafayette	1,020,914	49,926	90,692	18,350	134,170	3,044	4,048	676	0	71,735	90,237	178,374	12,799	(28,846)	162,327	
2234	City of Aumsville	2,195,645	107,374	195,048	39,465	168,664	0	8,706	1,454	0	31,864	180,438	383,623	60,130	(64,273)	379,480	
2235	City of Amity	504,788	24,686	44,842	9,073	171,156	1,803	2,002	334	0	54,220	93,915	88,196	14,194	(31,055)	71,335	
2236	City of Creswell	2,279,088	111,454	202,461	40,965	279,767	10,279	9,037	1,510	0	29,551	126,708	88,988	41,252	(41,252)	445,938	
2237	City of Troutdale	6,516,754	318,689	578,910	117,133	1,219,314	0	25,840	4,316	0	50,534	704,458	1,138,606	446,747	(252,962)	1,332,391	
2238	City of Warrenton	5,717,632	279,610	507,921	102,769	231,641	8,497	22,671	3,787	0	232,533	382,730	998,983	(4,404)	(110,400)	884,179	
2240	City of Wilsonville	17,155,452	838,954	1,523,989	308,354	894,875	1,166,143	68,023	11,363	0	1,248,694	1,205,199	2,997,397	(74,755)	484,334	3,406,976	
2241	City of Bay City	1,240,520	60,665	110,200	22,297	391,291	91	4,919	822	0	77,288	55,223	216,743	81,536	(22,329)	275,950	
2242	City of Gaston	0	0	0	0	0	10,950	0	0	0	0	0	0	0	7,530	7,530	
2243	City Of Brownsville	745,991	36,481	66,269	13,409	215,096	0	2,958	494	0	41,007	183,988	130,339	47,620	(67,628)	110,331	
2244	City of Lakeside	214,081	10,469	19,018	3,848	56,561	0	849	142	0	79,704	56,043	37,404	(26,138)	(19,110)	(7,844)	
2245	City of Dundee	928,705	45,417	82,501	16,693	1,454	201,040	3,682	615	0	144,445	50,162	162,263	(55,332)	60,944	167,875	
2246	City of Merrill	61,508	3,008	5,464	1,106	13,525	41	244	41	0	35,545	16,702	10,747	(5,454)	(5,454)	(367)	
2247	City of Malin	194,293	9,502	17,260	3,492	75,032	13,524	770	129	0	40,511	1,055	33,947	(808)	4,418	37,557	
2248	City of Fossil	146,262	7,153	12,993	2,629	20,151	0	580	97	0	34,734	34,179	25,555	(2,774)	(14,886)	7,895	
2249	City of Phoenix	1,936,180	94,685	171,999	34,801	205,678	0	7,677	1,282	0	152,562	205,647	338,289	48,741	(87,981)	299,049	
2250	City of Gold Beach	1,103,112	53,964	19,827	97,994	211,849	37,074	4,374	731	0	66,255	58,150	192,735	37,824	15,135	245,694	
2251	City of Rogue River	1,607,992	78,636	142,844	28,902	135,383	20,925	6,376	1,065	0	45,503	66,433	280,948	15,513	(12,495)	283,966	
2252	City of Dayton	1,055,085	51,597	18,964	93,727	203,711	0	4,184	699	0	3,494	125,836	184,344	55,341	(42,317)	197,368	
2253	Town of Butte Falls	311,317	15,224	27,656	5,596	109,630	8	1,234	206	0	51,642	54,393	38,123	(14,301)	78,215	78,215	
2254	City of Shady Cove	268,281	13,120	23,833	4,822	28,177	0	1,064	178	0	29,777	66,642	46,874	9,898	(26,476)	30,296	
2255	Town of Canyon City	196,466	9,608	17,453	3,531	6,636	0	2,287	779	0	74,330	29,305	34,327	(14,634)	(9,944)	9,749	
2256	City of Jordan Valley	0	0	0	0	0	0	2,507	0	0	0	0	0	0	816	816	
2257	City of Culver	546,621	26,731	48,559	8,825	58,491	3,120	2,167	362	0	25,625	39,270	95,506	17,426	(17,426)	91,695	
2258	City of Lake Village	577,407	0	10,378	51,293	67,233	0	2,289	382	0	33,339	100,864	26,362	(11,126)	116,120	116,120	
2259	Town Of Hammond	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2260	City of Riddle	681,675	33,336	60,556	12,252	100,588	2,260	2,703	452	0	31,415	50,875	119,102	7,386	(15,721)	110,767	
2261	City of Waldport	1,020,746	49,918	90,677	18,347	164,673	8,200	4,047	676	0	2,075	46,851	178,344	51,587	(12,100)	217,831	
2262	City of Dufur	271,269	13,266	24,098	4,876	3,311	0	1,076	180	0	14,639	40,007	47,396	6,264	(16,079)	37,581	
2263	City of La Grande	4,730,257	231,324	420,208	85,022	275,845	36,798	18,756	3,133	0	271,992	423,346	826,469	(48,811)	(125,398)	652,260	
2264	City of Gervais	1,291,490	63,158	114,728	23,213	297,703	8,733	5,121	855	0	7,597	58,448	225,649	90,634	(12,257)	304,026	
2265	City of Westfir	87,343	4,271	7,759	1,570	4,340	0	1,454	58	0	17,987	15,261	3,429	(6,650)	12,040	12,040	
2266	City of Irrigon	855,889	41,856	76,032	15,384	38,016	4,825	3,394	567	0	105,559	66,405	149,541	(8,234)	(19,884)	121,423	
2267	City of Independence	6,750,528	330,121	599,677	121,335	339,693	9,159	26,766	4,471	0	1,179,022	521,682	1,179,451	141,935	(174,387)	1,146,999	
2268	City of Hartsburg	1,386,509	67,805	123,169	24,921	130,101	3,577	5,498	918	0	163,530	96,486	242,251	(14,760)	(38,555)	188,936	
2269	City of Durham	142,334	6,961	12,644	2,558	38,857	1,742	564	94	0	64,686	18,833	24,869	(6,419)	(7,477)	10,973	
2270	City of Lyons	133,790	6,543	11,885	2,405	5,933	4,093	530	89	0	12,829	5,843	23,376	(1,695)	(1,550)	20,131	
2271	City of Columbia City	921,750	45,076	81,983	16,568	5,338	28,176	3,655	611	0	53,583	52,799	161,048	(21,194)	(14,665)	125,189	
2272	City of Aurora	464,778	22,729	41,288	8,354	120,217	0	1,843	308	0	34,805	71,827	81,206	29,676	(29,189)	81,693	
2273	City of Silverton	5,471,578	267,577	486,063	98,347	652,172	162,399	21,695	3,624	0	691,002	238,755	955,993	(98,143)	30,424	888,274	
2274	City of Gold Hill	102,301	5,003	9,088	1,839	76,962	28	406	68	0	55,429	37,420	17,874	1,978	(11,124)	8,728	
2275	City of Toledo	3,619,823	177,020	321,564	65,063	452,231	175,589	14,353	2,398	0	13,608	309,156	632,455	72,741	(30,180)	675,016	
2276	City of Newport	5,072,824	248,077	450,640	91,179	101,440	0	20,114	3,360	0	325,584	445,796	886,323	(24,531)	(166,265)	695,527	
2277	City Of Rajneeshpuram	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2278	City of Springfield	60,652,732	2,966,104	5,388,030	1,090,178	2,982,837	0	240,493	40,173	0	880,866	4,451,327	10,597,232	537,800	(1,697,747)	9,437,285	
2279	City of Keizer	20,725,765	1,013,553	1,841,154	372,527	5,053,118	0	82,179	13,728	0	81,321	2,327,893	3,621,201	1,431,474	(748,699)	4,303,976	
2280	City of Winston	3,153,658	154,223	56,684	280,152	654,008	0	12,505	2,089	0	344,907	551,006	126,624	212,477	(126,624)	636,859	
2281	City of Manzanita	1,702,546	83,260	151,244	30,602	213,697	9,603	1,128	1,128	0	111,720	297,469	78,164	(35,444)	340,189		
2282	City of Eagle Point	2,367,459	115,776	210,311	42,567	360,239	0	9,387	1,568	0	1,083	413,642	99,544	(82,500)	(82,500)	430,286	
2283	City of Maupin	1,108,002	54,186	98,428	19,915	348,184	0	4,393	734	0	734	178,308	92,384	(59,456)	(59,456)	226,518	
2284	City of Halsey	462,693	22,627	41,103	8,316	106,076	0	1,835	306	0	56,553	43,086	80,842	12,566	(16,307)	77,101	
2285	City of Veneta	1,867,549	91,329	165,902	33,567	7,405	0	7,405	1,237	0	161,439	130,052	326,298	1,888	(46,357)	281,829	
2286	City of Millersburg	587,025	28,707	52,148	10,551	54,047	64,359	2,328	389	0	99,634	50,397	102,565	31,337	(1,233)	132,669	
2287	City of King City	950,725	46,493	84,457	17,088	109,532	2,409	3,770	630	0	105,463	78,549	166,110	24,143	(23,408)	166,845	
2288	City of Tualatin	24,832,876	1,214,403	2,206,006	446,348	1,887,578	169,517	98,465	16,448	0	904,277	1,481,856	4,338,795	184,872	(319,638)	4,204,029	
2289	City Of St Paul	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2290	City of Molalla	3,114,181	152,293	276,645	55,975	144,232	293,958	12,348	2,063	0	177,407	39,800	544,109	8,944	98,285	651,338	
2291	City of Florence	6,695,844	327,447	594,819	120,352	835,837	0	26,550	4,435	0	16,119	736,668	256,944	(265,484)	0	1,161,356	
2292	City of North Bend	7,872,166	384,973	699,317	141,495	128,610	0	31,214	5,214	0	520,940	605,587	1,375,423	(71,121)	(206,145)	1,098,157	
2293	City of Lowell	621,347	30,386	55,197	11,168	198,577	5										

Exhibit D

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

Total for all entities		18,730,686,122	915,987,728	1,663,923,380	336,667,143	1,570,062,606	1,477,942,883	74,268,816	12,406,324	-	1,570,062,660	1,477,942,851	3,272,621,370	4	(20)	3,272,621,354		
		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					
2303	City of Woodburn	273,713	744,704	1,352,781	273,713	892,224	978,498	60,381	10,086	0	1,113,611	1,158,212	2,660,663	1,158,212	(171,396)	312,220	2,801,487	
2304	City of Gladstone	8,371,120	409,373	743,641	150,463	906,629	4,602	33,192	5,545	0	182,007	589,308	1,462,600	1,462,600	312,140	(196,080)	1,578,660	
2305	City of Elkton	134,159	6,561	2,411	11,918	32,523	5,544	532	89	0	1,550	9,421	23,440	1,550	778	33,639	33,639	
2306	City of Imbler	33,253	1,626	2,954	598	24,947	3,267	132	22	0	16,103	907	5,810	2,587	237	8,634	8,634	
2307	City of Yoncalla	3,477,563	16,997	30,875	66,247	55,588	20,158	1,378	14,740	0	65,035	30,854	69,726	69,726	(6,010)	44,388	49,712	
2308	City of North Powder	2,267,576	10,107	18,360	3,715	100,862	4,964	819	137	0	36,936	21,157	36,110	11,982	(5,574)	41,898	41,898	
2309	City of Gearhart	1,713,418	83,791	152,210	30,797	531,355	12,500	6,794	1,135	0	55,089	93,594	299,368	299,368	118,658	(21,926)	396,100	
2400	Gilliam County Fire Services	0	0	0	0	0	1,842	0	0	0	0	0	0	0	0	419	419	
2403	Central Coos Fire and Rescue	329,529	16,115	29,273	5,923	96,257	0	1,307	218	0	7,667	75,508	57,575	46,537	(25,887)	78,225	78,225	
2501	Port of The Dalles	193,164	9,446	17,160	3,472	15,320	651	766	128	0	43,298	36,119	33,750	(17,802)	(14,762)	1,186	1,186	
2507	Port of Astoria	1,415,332	69,214	125,730	25,439	206,247	38,048	5,612	937	0	332,315	115,052	247,286	(46,369)	(17,561)	183,356	183,356	
2508	Multnomah Drainage	6,145,478	300,533	545,928	110,459	1,315,945	59,050	24,367	4,070	0	41,088	300,801	1,073,737	431,165	(64,860)	1,440,042	1,440,042	
2510	Horsely Irrigation District	249,695	12,211	22,181	4,488	82,327	3,011	990	165	0	46,093	23,918	43,627	21,984	(4,371)	61,240	61,240	
2511	Grants Pass Irrigation District	1,151,624	56,318	102,303	20,699	192,332	8,155	4,566	763	0	59,270	76,733	201,212	11,847	(22,517)	190,542	190,542	
2512	Port of Portland	86,846,701	4,247,069	7,714,947	1,560,991	0	7,928,458	344,355	57,523	0	12,497,509	7,534,042	15,173,837	(5,422,427)	3,310,982	13,062,392	13,062,392	
2513	Port of Coos Bay	3,037,293	148,533	269,815	54,593	221,770	0	10,243	2,012	0	608,958	269,973	530,675	530,675	(112,988)	347,313	347,313	
2515	Klamath County Fire District 1	26,445,170	1,293,520	2,349,233	475,328	4,780,749	0	104,857	17,516	0	93,365	2,246,158	4,620,494	1,373,270	(806,524)	5,187,240	5,187,240	
2518	Clackamas County Housing Authority	3,717,389	181,792	330,231	66,817	50,469	297,938	14,740	2,462	0	420,870	196,289	649,501	(127,110)	44,388	566,779	566,779	
2519	Home Forward	35,290,351	1,726,806	3,134,866	634,312	4,490,341	0	40,768	0	0	2,613,929	23,375	6,165,922	1,355,217	(879,369)	6,641,770	6,641,770	
2521	League of Oregon Cities	4,077,127	199,384	362,188	73,283	216,742	0	16,166	2,700	0	318,259	315,496	712,355	60,883	(128,163)	645,075	645,075	
2522	Lane Council of Governments	28,070,025	1,372,710	2,493,575	504,533	4,483,131	893,760	111,300	18,592	0	1,854,372	4,904,389	802,302	(426,895)	5,279,796	5,279,796		
2526	Clatskanie PUD	6,660,506	325,719	591,680	119,717	989,375	537,937	26,409	4,412	0	536,377	491,798	1,163,722	(48,505)	251,147	1,366,364	1,366,364	
2527	Deschutes Valley Water District	2,567,782	125,572	228,107	46,154	158,021	171,633	10,181	1,701	0	285,100	241,596	448,642	(154,717)	387,798	681,723	681,723	
2528	Columbia River Fire & Rescue	11,648,837	569,664	1,034,814	209,377	1,846,445	11,075	46,189	7,716	0	201,430	903,691	2,035,282	485,972	(307,504)	2,213,750	2,213,750	
2529	East Fork Irrigation District	778,309	38,062	69,140	13,989	310,199	267	3,086	516	0	2,699	96,988	75,788	(24,892)	186,882	186,882		
2530	River Road Water District	766,074	37,463	68,053	13,769	177,627	0	3,038	507	0	43,997	201,360	133,848	28,523	(76,053)	86,318	86,318	
2531	Oregon School Boards Association	6,934,965	339,141	616,061	124,650	223,246	51,808	27,498	4,593	0	217,316	441,111	1,211,676	79,205	(97,632)	1,193,249	1,193,249	
2533	Owyhee Irrigation District	2,430,514	118,860	215,913	43,686	128,939	69,295	9,637	1,610	0	313,656	167,723	424,659	(74,357)	(9,138)	341,164	341,164	
2535	Athens Cemetery Maintenance District 1	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	0	0	0	0	0	0	0	0	0	32	32	
2538	Clackamas Vector Control	490,660	23,995	43,587	8,819	15,152	5,531	1,946	325	0	85,413	49,712	85,728	(25,333)	(18,221)	42,174	42,174	
2540	West Extension Irrigation District	452,642	22,136	40,210	8,136	15,762	0	1,795	300	0	87,636	53,734	79,086	(15,090)	(2,783)	42,213	42,213	
2541	Jackson County Vector Control District	523,802	25,616	46,531	9,415	146,549	0	2,077	347	0	74,990	62,171	91,519	29,951	(20,304)	101,166	101,166	
2542	Rainbow Water District	1,163,146	56,881	103,327	20,906	86,637	11,565	4,612	770	0	114,378	61,424	203,225	3,183	(14,466)	191,942	191,942	
2545	Council of Governments	18,997,679	929,044	1,687,641	341,466	2,759,228	2,568	75,327	12,583	0	12,636	1,924,783	3,319,270	784,159	(563,707)	3,539,722	3,539,722	
2547	Metzger Water District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2549	Rogue River Fire District	2,573,430	125,849	228,608	46,255	399,331	142	10,204	1,705	0	129,638	201,591	449,629	79,796	(57,626)	471,799	471,799	
2550	Nyssa Road Assessment District 2	271,947	13,299	24,158	4,888	68,807	30,201	1,078	180	0	161,953	10,045	8,982	(28,143)	8,982	28,354	28,354	
2551	Sandy Fire Department	3,903,988	190,917	346,807	70,171	593,226	105	15,480	2,586	0	31,440	280,037	682,104	243,744	(81,292)	844,556	844,556	
2552	Winston-Dillard Fire District	2,319,681	113,439	206,067	41,694	332,855	57,588	9,198	1,536	0	67,735	68,142	405,294	29,630	9,080	444,004	444,004	
2553	Tangent Rural Fire Protection District	517,209	25,293	45,946	9,296	95,536	30,943	2,051	343	0	67,855	32,456	90,367	3,237	112,290	112,290		
2555	Monroe Fire Department	336,057	16,434	29,853	6,040	110,897	14,022	1,332	223	0	45,569	30,367	58,716	27,958	(4,421)	82,253	82,253	
2556	Jackson County Fire District 5	9,921,935	485,213	881,406	178,338	823,737	387,087	39,341	6,572	0	113,948	572,976	1,733,558	226,443	(167,924)	1,792,077	1,792,077	
2557	Estacada Fire Department	452,460	22,127	40,194	8,133	415,782	195,687	1,794	300	0	1,406,628	162,828	79,054	(250,132)	(65,035)	(236,113)	(236,113)	
2559	Keizer Fire Department	9,719,552	475,316	863,427	174,700	1,921,126	27,206	6,438	6,438	0	122,195	794,244	1,698,198	592,861	(242,392)	2,048,667	2,048,667	
2561	Jefferson Rural Fire Protection District	434,780	21,262	38,623	7,815	164,296	32,191	1,724	288	0	356,554	78,589	75,965	(28,125)	(23,588)	24,252	24,252	
2562	WyEast Fire District	108,934	5,327	9,677	1,958	9,473	5,561	432	72	0	1,563	0	2,021	24,029	0	45,083	45,083	
2563	Central Oregon Irrigation District	3,176,846	155,357	282,212	57,101	160,711	86,633	12,596	2,104	0	386,484	222,802	555,058	(74,718)	(54,763)	425,577	425,577	
2564	Illinois Valley Fire District	1,653,912	80,881	146,924	29,728	514,672	6,385	1,095	6,558	0	114,730	190,426	288,971	125,651	(54,135)	360,487	360,487	
2567	Charleston Rural Fire Protection District	410,934	20,096	36,505	7,386	137,388	70,592	1,629	272	0	60,360	52,901	71,798	30,094	68	101,960	101,960	
2568	Molalla Rural Fire Protection District 73	3,779,997	184,853	335,793	67,942	532,541	139,894	14,988	2,504	0	136,340	62,052	660,440	134,150	48,688	843,278	843,278	
2569	Central Oregon Intergovernmental Council	4,110,041	200,994	365,112	73,874	354,933	0	16,297	2,722	0	384,425	426,067	718,105	(93,116)	(162,120)	462,869	462,869	
2570	Port of St Helens	595,862	29,139	52,933	10,710	84,964	6,522	2,363	395	0	127,241	67,056	104,109	7,158	(4,721)	106,546	106,546	
2571	Crystal Springs Water District	1,159,336	56,695	102,989	20,838	105,306	0	4,597	768	0	15,051	87,983	202,559	61,125	(26,375)	237,309	237,309	
2572	Local Government Personnel Institute	0	0	0	0	0	0	0	0	0	105,661	0	0	0	(19,728)	(9,909)	(9,909)	
2575	Jefferson County Rural Fire Protection District 1	2,579,146	126,128	229,116	46,358	394,557	0	10,227	1,708	0	422,947	450,628	94,746	(117,892)	427,482	427,482		
2576	Depeo Bay Rural Fire Protection District	3,556,862	173,941	315,971	63,931	888,815	358	14,103	2,356	0	67,889	299,564	621,454	251,471	(88,360)	784,565	784,565	
2579	La Pine Rural Fire Protection District	4,598,198	224,868	408,477	82,648	222,572	104,964	18,232	3,046	0	541,746	363,933	803,396	(50,181)	(96,085)	657,130	657,130	
2580	Marion County Fire District 1	10,617,780	519,242	943,221	190,845	571,690	291,190	42,100	7,033	0	727,628	422,299	1,855,136	165,251	32,904	2,053,291	2,053,291	
2581	Port of Umatilla	164,727	8,056	14,633	2,961	15,673	30,123	653	109	0	166,220</							

Exhibit D

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

Total for all entities		18,730,686,122	915,987,728	1,663,923,380	336,667,143	1,570,062,606	1,477,942,883	74,268,816	12,406,324	-	1,570,062,660	1,477,942,851	3,272,621,370	4	(20)	3,272,621,354
		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 Proportion			Changes in Assumptions	Changes in Proportion							
2602	Aumville Rural Fire Protection District	934,892	45,719	83,050	16,804	356,079	849	3,707	619	0	38,551	108,536	163,344	77,029	(30,594)	209,779
2603	Corbett Water District	300,618	14,701	26,705	5,403	130,579	13,180	1,192	199	0	201,562	9,939	52,524	(25,708)	(6,099)	20,717
2604	Netarts-Oceanside Sanitary District	692,545	33,868	61,522	12,448	76,824	0	2,746	459	0	53,039	90,735	121,001	34,992	(33,302)	122,691
2605	Scio Fire District	285,579	13,966	25,369	5,133	141,955	6,097	1,132	189	0	33,046	23,174	49,896	15,752	(5,034)	60,614
2606	West Valley Housing Authority	1,428,962	69,881	126,941	25,684	94,290	133	5,666	946	0	120,281	98,622	249,668	(42,365)	(39,614)	168,689
2607	Hoodland Fire District 74	3,512,965	171,795	312,071	63,142	761,100	1,972	13,929	2,327	0	289,472	236,051	613,784	190,957	(62,953)	741,788
2608	Gaston Rural Fire Protection District	542,725	26,541	48,213	9,755	199,072	349	2,152	359	0	4,828	48,621	94,825	48,673	(11,401)	132,097
2610	Turner Fire District	1,515,301	74,103	134,610	27,236	401,323	0	6,008	1,004	0	66,357	365,101	264,753	97,778	(115,419)	247,112
2611	Burnt River Irrigation District	0	0	0	0	0	0	6,174	0	0	0	0	0	0	1,403	1,403
2612	Community Services Consortium	11,790,828	576,607	1,047,427	211,929	2,414,372	28,568	46,752	7,810	0	1,772	465,392	2,060,091	651,904	(156,329)	2,555,666
2613	Polk Soil & Water Conservation District	226,992	11,101	20,165	4,080	17,142	1,366	900	150	0	12,154	23,000	39,660	(754)	(5,376)	33,530
2614	Mountain Valley Mental Health Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2615	Humanities Council	77,472	3,789	6,882	1,392	2,251	0	307	51	0	5,098	25,035	13,536	(3,752)	(10,113)	(329)
2616	Alcohol Safety Action Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2617	Clean Water Services	50,053,265	2,447,757	4,446,436	899,662	4,308,221	803,154	198,466	33,153	0	669,786	4,513,644	8,745,296	58,717	1,761,543	10,565,556
2618	Estacada Cemetery District	0	0	0	0	0	0	1,013	0	0	0	0	0	0	281	281
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	1,357,467	66,384	120,589	24,399	229,193	16,210	5,382	899	0	181,199	113,045	237,176	6,854	(28,348)	215,705
2623	Evans Valley Fire District 6	299,401	19,642	26,597	5,381	99,506	146	1,187	198	0	1,173	62,039	52,311	42,854	(18,739)	78,426
2624	Klamath Vector Control	210,329	10,286	18,684	3,780	18,184	375	834	139	0	1,681	12,314	36,749	8,396	(3,774)	41,371
2625	Port of Newport	2,362,438	115,530	209,865	42,463	640,711	0	9,367	1,565	0	25,139	316,134	412,765	218,784	(105,578)	525,971
2626	Tillamook Peoples Utility District	17,684,461	864,824	1,570,983	317,862	1,781,295	24,353	70,120	11,713	0	680,810	873,601	3,089,825	280,527	(290,018)	3,080,334
2628	McKenzie Fire And Rescue	1,260,573	61,646	111,982	22,658	211,792	3,609	4,998	835	0	95,060	106,543	220,247	46,252	(40,833)	225,666
2629	Metropolitan Wastewater Management Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2630	Sheridan Fire District	3,023,253	147,846	268,568	54,340	1,297,418	59,799	11,987	2,002	0	29,935	307,076	528,222	356,416	(51,551)	833,087
2631	Arch Cape Water-Sanitary District	228,303	11,165	20,281	4,104	10,303	0	905	151	0	1,678	20,635	39,889	338	(7,503)	32,724
2632	Umpqua Regional Council of Governments	194,085	9,491	17,241	3,489	36,493	0	770	129	0	53,556	33,911	14,342	(20,220)	28,033	28,033
2633	Port of Cascade Locks	780,442	38,166	69,330	14,028	58,672	0	3,095	517	0	179,030	131,994	136,359	(23,423)	(5,002)	55,934
2637	Northwest Oregon Housing Authority	2,477,785	121,171	220,112	44,536	570,792	0	9,825	1,641	0	438,612	432,918	150,095	(150,130)	(439,883)	439,883
2638	North Douglas County Fire and EMS	949,578	46,437	84,355	17,068	46,437	0	3,765	629	0	111,293	95,464	165,910	53,886	(39,154)	180,642
2641	Suburban East Salem Water District	695,105	33,993	61,749	12,494	82,337	5,729	4,231	460	0	39,722	41,051	121,449	2,941	(9,488)	114,902
2642	Dexter Rural Fire Protection District	322,057	15,750	28,610	5,789	8,532	81	1,277	213	0	15,309	51,255	56,270	35,697	(14,017)	77,950
2643	Sweet Home Cemetery	106,868	5,226	9,494	1,921	9,339	0	424	71	0	20,864	4,180	18,672	(3,924)	5,790	20,538
2644	Lakeside Water District	146,326	7,156	12,999	2,630	5,594	0	580	97	0	13,985	1,871	25,566	8,625	(7,166)	27,025
2645	Chiloquin Agency Lake Rural Fire Protection District	560,092	27,390	49,755	10,067	153,982	5,431	2,221	371	0	1,516	55,127	97,859	54,838	(8,741)	143,956
2646	Keno Rural Fire Protection District	1,222,522	59,785	108,602	21,974	343,956	0	4,847	810	0	156,854	245,649	213,599	123,495	(99,694)	237,400
2647	Crooked River Ranch Rural Fire Protection District	1,184,660	57,933	105,238	21,293	167,026	0	4,697	785	0	28,705	126,923	206,983	37,261	(42,606)	201,638
2648	Black Butte Ranch Rural Fire Protection District	2,100,126	102,703	186,563	37,748	354,099	40,626	8,327	1,391	0	89,902	304,718	366,934	75,075	(77,570)	364,439
2649	Colton Fire Department	16,659	815	1,480	299	39,364	23,883	66	11	0	91,310	23,248	2,911	(6,497)	44	(3,542)
2651	Imbler Rural Fire Protection District	21,626	1,058	1,921	389	1,545	0	86	14	0	16,921	4,389	3,779	(5,637)	(4,363)	(3,221)
2652	The Oregon Consortium	0	0	0	0	0	0	0	0	0	0	0	0	0	(9,495)	(9,495)
2653	Umatilla Fire Department	870,466	42,568	77,327	15,646	324,306	268	3,451	577	0	17,900	38,326	152,088	103,836	(11,834)	244,090
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	178,174	8,713	15,828	3,203	51,748	0	706	118	0	9,821	43,843	31,130	11,621	(16,099)	26,662
2657	Mid-Willamette Valley Senior Service Agency	27,293,178	1,334,720	2,424,564	490,570	1,446,827	0	108,220	18,078	0	123,413	2,098,471	4,768,658	627,498	(792,184)	4,603,972
2658	Salem Metropolitan Communication Agency	338,385	16,548	30,060	6,082	4,535	0	1,342	224	0	101,513	138,841	59,123	(11,354)	(57,551)	(9,782)
2659	Silverton Fire District	1,074,100	52,527	95,417	19,306	190,060	44,897	4,259	711	0	52,341	56,665	187,667	41,018	(1,730)	226,955
2660	Tualatin Valley Fire & Rescue	136,522,835	6,676,383	12,127,881	2,453,874	8,651,925	3,886,914	541,325	90,426	0	5,345,776	6,425,284	23,853,240	1,525,461	(754,433)	24,624,268
2661	Lincoln County 911	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2662	East Central Oregon Association of Counties	115,812	5,664	10,288	2,082	19,064	0	459	77	0	10,987	32,841	20,235	7,962	(13,041)	15,156
2663	Metropolitan Area Communications Commission	1,619,517	79,199	143,868	29,109	267,111	859	6,422	1,073	0	131,066	132,279	282,962	(16,834)	(45,481)	220,647
2664	Applegate Valley Rural Fire Protection District 9	1,992,840	97,456	177,032	35,819	296,047	0	7,902	1,320	0	359,395	348,189	121,549	(120,827)	348,911	348,911
2665	N NE Community Mental Health Center	316,755	15,490	28,139	5,693	55,274	0	1,256	210	0	48,525	94,013	55,343	11,287	(37,753)	28,877
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	1,911,283	93,468	169,787	34,354	172,828	0	7,578	1,266	0	27,480	140,045	333,939	31,061	(44,407)	320,593
2670	Mt Hood Community Mental Health Ctr	570,672	27,908	50,695	10,257	125,939	0	2,263	378	0	28,879	151,560	99,708	25,047	(57,182)	67,573
2671	Columbia 911 Communications District	2,590,027	126,660	230,083	46,553	165,664	3,655	10,270	1,716	0	136,164	209,076	452,529	18,532	(66,060)	405,001
2672	Rockwood Water PUD	3,367,247	164,669	299,126	60,523	367,154	45,423	13,351	2,230	0	234,934	182,832	588,325	46,490	(50,704)	584,111
2673	Port Orford Library	141,184	6,904	12,542	2,538	34,898	0	560	94	0	14,955	11,374	24,668	9,320	(5,253)	28,735
2674	Nestucca Rural Fire District	1,813,041	88,663	161,060	32,588	656,507	9,885	7,189	1,201	0	167,294	316,774	198,147	(44,477)	(470,444)	470,444
2676	Woodburn Fire District	4,877,516	238,525	433,290	87,669	895,185	167,629	19,340	3,231	0	85,881	167,119	852,198	210,213	29,466	1,091,877
2677	Portland Private Industry Council Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	1,247,361	61,000	110,808	22,420	111,934	299,216	4,946	826	0	92,335	72,659	217,939	22,903	50,058	290,900
2679	Columbia River Public Utility District	9,852,448	481,815	875,233	177,089	1,713,094	440,491	39,066	6,526	0	380,513	730,449	1,721,417	370,097	82,799	2,174,313
2681	Cloverdale Rural Fire Protection District	478,749	23,412	42,529	8,605	117,138	35,354	1,898	317	0	27,564	6,828	83,647	8,333	(8,418)	100,398
2684	Parkdale Fire District	350,356	17,133	31,124	6,297	29,757	17,880	1,389	232	0	7,235	11,753	61,214	5,115	(2,416)	68,745
2685	Oregon Community College Association															

Exhibit D

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

Total for all entities		18,730,686,122	915,987,728	1,663,923,380	336,667,143	1,570,062,606	1,477,942,883	74,268,816	12,406,324	-	1,570,062,660	1,477,942,851	3,272,621,370	4	(20)	3,272,621,354		
		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						Employer Total Expense/(Income)			
2694	Philomath Fire Department	1,416,901	69,291	125,869	25,468	172,501	0	5,618	938	0	18,896	111,018	247,561	88,184	(42,059)	293,686		
2695	Washington County Consolidated Communications Agency	14,938,428	730,535	1,327,042	268,505	943,665	37,266	59,232	9,894	0	254,466	805,894	2,610,039	106,371	(252,217)	2,464,193		
2696	Stayton Fire District	1,336,918	65,379	24,030	118,764	375,152	41,847	5,301	886	0	158,946	49,956	233,586	39,507	3,350	276,443		
2697	Oregon Museum Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2698	Halsey Shedd Rural Fire Protection District	523,341	25,593	46,791	9,407	89,265	0	2,075	347	0	0	78,380	91,458	57,059	(30,197)	118,300		
2699	Chetco Library Board	682,130	33,358	60,596	12,261	161,791	5,623	2,705	452	0	80,102	119,182	37,840	37,840	(14,325)	142,697		
2700	Lowell Rural Fire Protection District	686,298	33,562	60,967	12,336	318,018	421	2,721	455	0	26,140	100,320	119,910	96,599	(29,389)	187,120		
2701	Sisters-Camp Sherman Rural Fire Protection District	1,348,358	65,939	119,780	24,236	12,881	534,666	5,346	893	0	860,926	3,300	235,585	(388,531)	316,125	163,179		
2702	Banks Fire District 13	595,437	29,119	52,895	10,702	58,152	3,187	2,361	394	0	62,241	61,054	104,035	30,004	(10,798)	123,241		
2703	Westport Sewer District	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	425	0	0	0	0	0	0	0	121	121		
2705	Lebanon Fire District	9,942,741	486,230	883,254	178,712	1,165,483	47,044	39,424	6,586	0	64,941	710,643	1,737,193	408,288	(174,242)	1,971,239		
2707	Clatskanie Library	225,808	11,043	20,059	4,059	77,484	309	895	150	0	42,066	10,669	39,453	4,593	(2,946)	41,100		
2708	Milton-Freewater Cemetery District 3	0	0	0	0	154	0	0	0	0	8,051	877	0	(3,590)	(933)	(4,523)		
2709	Scappoose Public Library	253,304	12,387	22,502	4,553	79,188	0	1,004	168	0	44,062	25,292	44,257	6,845	(10,554)	40,548		
2710	Klamath County Emergency Communications District	1,651,359	80,757	146,697	29,682	146,697	78,822	6,548	1,094	0	94,026	288,525	54,017	7,458	350,000	350,000		
2713	Port of Tillamook Bay	1,622,765	79,358	144,157	29,168	69,895	0	6,434	1,075	0	3,467	137,011	283,529	2,816	(52,949)	233,796		
2714	Winchester Bay Sanitary District	355,328	7,596	13,798	2,792	13,424	0	103	103	0	33,051	1,725	27,139	2,816	(3,876)	26,497		
2715	Jackson County Fire District 3	15,291,210	747,790	1,358,386	274,847	1,634,110	38,056	60,631	10,128	0	518,490	1,114,341	2,671,687	256,445	(363,018)	2,665,114		
2716	Neskowin Water District	456,976	22,348	40,595	8,214	31,404	0	1,812	303	0	2,290	42,807	79,843	13,801	(14,908)	78,736		
2717	Ice Fountain Water District	1,383,186	67,642	122,874	24,862	620,763	14,312	5,484	916	0	2,478	103,564	241,670	152,703	(15,722)	378,651		
2718	Curry Library	251,969	12,322	22,383	4,529	106,715	0	999	167	0	76,185	62,075	44,024	18,153	(21,605)	40,572		
2719	Human Solutions, Inc	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		
2721	Klamath Housing Authority	1,410,346	68,970	125,287	25,350	212,148	0	5,592	934	0	32,576	125,327	246,415	87,605	(43,719)	290,301		
2722	Tillamook 9-1-1	1,047,510	51,226	93,055	18,828	235,161	0	4,153	694	0	374	128,577	183,021	74,038	(42,306)	214,753		
2723	Oregon Coastal Zone Management Association	0	0	0	0	2,782	0	0	0	0	7,466	440	0	(8,044)	(517)	(8,561)		
2724	Nehalem Bay Wastewater Agency	988,135	48,323	87,780	17,761	340,295	0	3,918	654	0	30,321	145,914	172,647	79,774	(43,311)	209,110		
2725	West Valley Fire District	1,410,861	68,995	125,333	25,359	389,776	2,466	5,594	934	0	58,370	265,496	246,505	64,040	(78,080)	232,465		
2726	Yamhill Communications Agency	1,800,905	89,070	159,982	32,370	143,225	0	1,193	7,141	0	137,151	102,060	314,654	(15,415)	(38,367)	260,872		
2728	Baker County Library District	981,203	47,984	87,164	17,636	64,772	0	3,891	650	0	98,340	171,436	48,943	(13,753)	(18,606)	139,077		
2729	Douglas County Fire District 2	32,155,345	1,572,495	2,856,491	577,963	7,593,831	0	127,489	21,298	0	435,418	3,427,510	5,618,175	1,922,921	(1,179,337)	6,361,759		
2731	Canby Utility Board	3,528,410	172,550	313,443	63,420	387,364	13,601	13,990	2,337	0	613,676	291,069	616,483	13,807	(88,054)	542,236		
2732	Umatilla County Special Library District	275,618	13,479	24,484	4,954	55,017	288	1,093	183	0	5,078	42,438	48,156	3,511	(14,696)	36,971		
2733	Wiard Memorial Park District	468,546	22,913	41,623	8,422	125,729	0	1,858	310	0	21,502	118,105	81,864	35,372	(43,400)	73,836		
2734	Seal Rock Water District	928,212	45,392	82,457	16,684	40,924	11,800	3,680	615	0	49,099	62,754	162,177	(2,972)	(22,225)	136,980		
2736	Wasco 9-1-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2737	Portland Energy Conservation Inc	112,676	5,510	10,009	2,025	16,852	0	447	75	0	15,808	33,790	19,687	(678)	(13,652)	5,357		
2739	Scappoose Rural Fire Protection District	5,255,759	257,023	466,891	94,468	434,666	54,257	20,840	3,481	0	50,662	281,336	918,285	170,583	(68,847)	1,020,221		
2740	Neskowin Regional Sanitary Authority	0	0	0	0	3,744	0	5,365	0	0	35,041	0	0	(11,474)	4,624	(6,850)		
2741	Port of Garibaldi	827,432	40,464	73,504	14,872	324,805	60,272	3,281	548	0	181,764	147,075	144,569	9,484	(27,357)	126,696		
2742	Amity Fire District	0	0	0	0	0	0	652	0	0	81,905	4,074	0	(33,757)	(2,327)	(36,084)		
2743	Douglas Soil & Water Conservation District	0	0	0	0	0	0	1,784	0	0	0	0	0	0	968	968		
2745	Clackamas County Fire District	84,826,589	4,148,279	7,535,492	1,524,681	10,940,890	386,513	336,345	56,185	0	1,105,913	6,740,966	14,820,883	3,085,747	(1,821,313)	16,085,317		
2746	Marion-Salem Data Center	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2747	Salem Housing Authority	5,425,120	265,305	481,936	97,512	263,027	0	21,511	3,593	0	98,602	392,627	947,876	96,827	(152,522)	892,181		
2749	Black Butte Ranch Police	397,988	19,463	35,355	7,153	11,204	68,046	1,578	264	0	228,803	13,614	69,536	5,892	(59,039)	16,389		
2750	Eastern Oregon Human Services Consortium	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2751	Lane Regional Air Protection Agency	0	0	0	0	0	70,371	0	0	0	0	0	0	0	15,994	15,994		
2752	Mist-Birkenfeld Rural Fire Protection District	593,935	29,045	52,762	10,675	107,963	0	2,355	393	0	17,213	64,929	103,772	46,728	(26,273)	124,227		
2753	Linn-Benton Housing Authority	2,398,438	117,291	213,063	43,110	373,178	0	9,510	1,589	0	24,072	235,319	419,055	103,018	(79,933)	442,140		
2756	Sandy Area Sch Trans Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2757	City of Stayton	956,546	46,778	84,974	17,193	129,105	741,482	3,793	634	0	677,268	67,159	167,128	(214,661)	179,443	131,910		
2758	Mohawk Valley Rural Fire District	653,804	31,973	58,080	11,752	239,301	0	2,592	433	0	112,606	99,847	114,232	69,201	(33,454)	149,979		
2760	Knapka Svanen Burnside Rural Fire Protection District	714,604	34,946	63,481	12,844	316,511	1,538	2,497	473	0	54,808	137,186	124,855	75,327	(39,424)	160,958		
2761	Clackamas River Water	5,980,032	292,442	531,231	107,486	92,447	107	23,711	3,961	0	131,591	361,450	1,044,830	17,450	(103,870)	923,510		
2763	Junction City Fire Department	963,360	47,111	85,579	17,316	272,286	30,451	3,820	638	0	80,230	45,602	168,318	54,293	(4,149)	218,462		
2765	Green Sanitary	0	0	0	0	0	0	3,494	0	0	365,928	59,635	0	(92,182)	(14,267)	(106,449)		
2766	Southwest Lincoln County Water District	706,355	34,543	62,748	12,696	192,344	250	2,801	468	0	76,935	25,236	123,414	23,711	(8,412)	138,713		
2767	Springfield Utility Board	0	0	0	0	0	0	0	0	0	13,906	240	0	(14,891)	(1,513)	(16,404)		
2768	Lake County Library District	220,121	10,765	19,554	3,956	1,634	300	873	146	0	25,825	13,130	38,460	(8,184)	(4,513)	25,763		
2771	Harbor Water PUD	554,565	27,120	49,264	9,968	134,217	499	2,199	367	0	96,530	96,893	51,542	(24,278)	124,157	124,157		
2772	Umatilla County Soil & Water District	145,404	7,111	12,917	2,614	51,783	69	577	96	0	102,944	34,285	25,405	5,686	(14,219)	16,872		
2773	Housing Authority of Jackson County	5,520,546	269,972	490,413	99,227	119,251	402,040	21,889	3,657	0	419,238	408,676	964,549	(44,047)	43,208	963,710		
2774	Oregon Trail Library District	494,874	24,201	43,962	8,895	75,098	0	1,962	328	0	8,623	35,715	86,464	29,253	(13,418)	102,299		
2776	Rainier Cemetery District	0	0	0	0	14,037	0	221	0	0	47,401	13,640	0	(5,436)	(11,027)	(11,027)		
2777	City of Newberg	11,613,949	567,958	1,031,715	208,750	747,181	1,431	46,050	7,693	0	64,116	1,001,392	2,029,187	284,499	(310,758)	2,002,928		
2778	Mulino Water District 23	125,318	6,128	11,132	2,252	3,405	0	497	83	0	4,965	6,118	21,895	(933)	(651)	20,311		
2779	Brownsville Rural Fire Protection District	206,036	10,076	18,303	3,703	22,132	0	817	136	0	34,292	3						

Exhibit D

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

Total for all entities		18,730,686,122	915,987,728	1,663,923,380	336,667,143	1,570,062,606	1,477,942,883	74,268,816	12,406,324	-	1,570,062,660	1,477,942,851	3,272,621,370	4	(20)	3,272,621,354		
		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 Proportion			Changes in Assumptions	Changes in Proportion			Changes in Assumptions	Changes in Proportion					
2788	Port of Hood River	1,618,921	79,170	143,815	29,099	115,070	116,983	6,419	1,072	0	199,140	87,853	282,858	25,241	25,241	331,099		
2789	Farmers Irrigation District	691,653	33,824	61,442	12,432	54,641	0	2,742	458	0	113,975	105,640	120,845	4,324	4,324	76,625		
2790	Silver Falls Library District	926,405	45,304	82,296	16,651	78,424	109,476	614	3,673	0	22,534	161,861	50,102	(976)	35,140	196,025		
2792	North Wasco County Parks And Recreation District	489,113	23,919	43,450	8,791	52,541	19,165	1,939	324	0	65,969	37,501	85,458	(21,722)	(8,882)	54,884		
2793	North Lincoln Fire & Rescue District 1	4,415,394	215,926	392,237	79,363	1,216,762	14,838	17,507	2,925	0	56,379	166,852	771,457	465,992	(25,145)	1,212,304		
2796	West Side Rural Fire Protection District	304,434	14,898	27,044	5,472	168,285	11,318	1,207	202	0	8,258	9,225	33,191	0	7,030	100,007		
2797	Vernonia Fire	146,517	7,165	13,016	2,634	84,396	19,286	581	97	0	64,045	17,972	25,599	5,570	2,900	34,069		
2798	Fairview Water District	268,248	13,118	23,830	4,822	73,000	13	1,064	178	0	0	25,160	46,868	24,497	(7,410)	63,955		
2799	Sublimity Fire District	286,990	14,035	25,494	5,158	47,069	0	1,138	190	0	20,197	36,086	50,143	10,770	(13,759)	47,154		
2801	Coburg Rural Fire Protection District	567,643	27,759	50,426	10,203	102,795	1,236	2,251	376	0	18,802	50,178	99,178	45,024	(10,455)	133,747		
2802	Rural Road Assessment District 3	407,441	19,925	36,195	7,323	77,194	245	1,616	270	0	48,960	24,067	71,188	(5,032)	(10,792)	55,364		
2803	Southwestern Polk County Rural Fire Protection District	391,336	19,138	7,034	255,716	96,595	1,552	259	0	0	559	0	68,374	55,338	21,899	145,611		
2804	Aurora Rural Fire Protection District	1,854,589	90,695	164,751	33,335	750,072	527	7,354	1,228	0	6,642	116,482	324,033	201,590	(38,739)	486,884		
2806	Multnomah County Rural Fire Protection District 14	53,381	2,610	959	4,742	115	212	35	0	0	2,645	9,327	(4,796)	(636)	3,895	3,895		
2808	Lifeways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2809	Juntura Road District 4	75,099	3,673	6,671	1,390	25,482	4,265	298	50	0	9,412	13,004	13,121	6,994	(1,544)	18,571		
2810	Wentworth Water Control District	157,525	7,703	13,994	2,831	11,911	0	625	104	0	11,947	17,418	27,523	4,977	(6,457)	26,043		
2811	Mid-Columbia Center For Living	7,969,680	389,742	707,979	143,248	0	125,603	31,600	5,279	0	2,476,147	836,613	1,392,461	(830,573)	(314,371)	247,517		
2812	Workforce Development Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2814	The Job Council	0	0	0	0	0	4,043	0	0	0	0	0	0	0	1,351	1,351	1,351	
2816	Odell Sanitary District	575,778	28,157	51,149	10,349	37,244	455	2,283	381	0	6,078	32,912	100,600	9,416	(12,618)	97,398		
2817	Wickiup Water District	352,989	17,262	31,357	6,345	70,770	77	1,400	234	0	23,969	61,674	25,204	(8,777)	78,101	78,101		
2818	Netarts Water District	190,229	9,303	16,899	3,419	55,785	23,683	754	126	0	73,269	19,426	33,237	(10,164)	2,363	25,436		
2819	Harrisburg Fire and Rescue	761,395	37,235	67,638	13,685	256,365	10,174	3,019	504	0	21,082	73,114	133,031	65,578	(15,665)	182,944		
2820	Central Oregon Coast Fire & Rescue District	849,124	41,525	75,431	15,262	288,771	1,094	3,367	562	0	12,744	149,461	148,359	101,331	(45,971)	203,719		
2821	Tillamook County Soil And Water Conservation District	113,755	5,563	10,105	2,045	5,027	12,373	451	75	0	81,028	6,023	19,875	(24,045)	3,072	(1,098)		
2822	Deschutes County Rural Fire Protection District 2	0	0	0	0	0	64,003	0	0	0	5,962	0	0	(30,067)	18,537	(11,530)		
2823	Lyons Fire District	494,996	24,207	43,973	8,897	218,080	3,708	1,963	328	0	1,185	48,240	86,486	74,059	(8,480)	152,065		
2824	Glde Fire Department	331,606	16,217	29,458	5,960	76,076	0	1,315	220	0	27,938	20,405	57,938	(6,842)	79,247	79,247		
2825	Northern Oregon Corrections	5,936,325	286,837	524,583	106,151	637,520	0	3,912	736,897	0	557,756	736,897	1,031,952	66,761	(274,844)	845,869		
2826	Wasco County Soil/Water Conservation District	624,193	40,306	73,216	14,914	122,994	6,551	3,269	546	0	29,483	50,479	144,003	35,448	(17,279)	162,172		
2828	Deschutes Public Library District	6,011,147	293,963	533,995	108,045	338,351	276,148	23,835	3,981	0	99,064	316,909	1,050,266	130,550	33,256	1,214,072		
2829	Hubbard Rural Fire Protection District	589,736	28,840	52,389	10,600	297,005	30,581	2,338	391	0	2,597	58,831	103,038	82,535	7,569	193,142		
2830	Netarts-Oceanside Rural Fire Protection District	316,515	15,479	28,117	5,689	155,217	14,694	1,255	210	0	195,813	55,321	55,321	18,082	(5,870)	67,513		
2831	Oregon Advanced Technology Consortium, Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2832	CareOregon	0	0	0	0	135,077	19,592	0	0	0	155,429	32,475	608	3,002	608	3,610		
2833	Boardman Rural Fire Protection District	1,440,495	70,445	127,965	25,892	467,424	25,829	5,712	954	0	31,870	127,666	251,683	129,046	(14,522)	366,207		
2834	Crescent Rural Fire Protection District	543,461	26,577	48,278	9,768	113,838	673	2,155	360	0	74,804	47,015	94,953	16,005	(13,625)	97,333		
2835	North Clackamas County Water Commission	666,812	32,609	59,236	11,985	137,677	0	2,644	442	0	9,647	81,123	116,505	41,275	(25,257)	132,523		
2836	Regional Organized Crime Narcotics Task Force	0	0	0	0	0	340	0	0	0	0	0	0	0	263	263	263	
2837	NORCOM	3,036,151	148,477	269,714	54,572	332,144	0	12,039	2,011	0	26,351	252,987	530,476	87,201	(90,051)	527,626		
2838	High Desert Parks & Recreation District	39,181	1,916	3,481	704	8,060	2,051	155	26	0	18,449	7,232	6,846	(2,573)	(2,086)	2,187		
2839	North Morrow Vector Control District	278,870	13,638	24,773	5,012	11,192	7,567	1,106	185	0	2,590	14,029	48,724	3,985	(1,143)	51,566		
2840	Cannon Beach Rural Fire Protection District	986,118	48,224	67,001	17,725	479,679	15,826	3,910	653	0	51,614	16,819	172,294	108,448	4,737	285,479		
2841	Jefferson County Soil & Water Conservation District	207,120	10,129	18,399	3,723	42,378	14,109	821	137	0	16,739	15,287	36,188	1,893	1,479	39,560		
2842	Tualatin Valley Water District	12,511,317	611,842	1,111,431	224,880	1,231,072	2,657,376	49,608	8,287	0	3,082,639	1,203,014	2,185,975	(950,038)	1,597,040	2,832,977		
2843	Yachats Rural Fire Protection District	880,337	43,051	78,204	15,823	66,885	1,164	3,491	583	0	67,370	88,032	153,812	5,194	(25,421)	133,585		
2844	Crook County Rural Fire Protection District 1	6,024,680	294,625	535,197	108,288	658,165	18,488	23,888	3,990	0	139,569	394,603	1,052,631	267,575	(118,587)	1,201,619		
2845	Sunrise Water Authority	1,117,904	54,669	20,093	99,308	227,721	505,434	4,433	740	0	547,633	195,320	195,320	(151,081)	354,971	399,210		
2846	Jefferson County Library District	539,908	26,403	47,962	9,704	189,476	52,983	2,141	358	0	74,712	23,530	94,333	16,202	10,281	120,816		
2847	Sweet Home Fire and Ambulance District	3,285,791	160,685	291,890	59,059	295,498	10,405	13,028	2,176	0	41,253	181,969	574,093	120,438	(61,030)	633,501		
2848	Lane Transit District	3,377	165	300	61	4	0	13	2	0	71	1,105	590	28	(438)	180		
2849	Lebanon Aquatic District	589,603	28,833	52,377	10,598	82,565	0	2,338	391	0	15,217	55,577	103,015	23,016	(19,365)	106,666		
2850	Lake County 4-H & Extension Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2851	East Umatilla County Rural Fire Protection District	0	0	0	0	0	0	0	0	0	19,768	95	0	(11,475)	783	(11,292)		
2852	Ochoco Irrigation District	826,758	40,431	73,444	14,860	20,571	0	3,278	548	0	36,155	87,267	144,451	(3,748)	(35,904)	104,798		
2853	Mill City Rural Fire Protection District	107,353	5,250	9,537	1,930	9,611	1,172	426	71	0	1,363	8,005	18,757	3,031	(1,590)	20,198		
2854	Sunset Empire Transportation District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2855	Harney Hospital	18,931,505	925,808	1,681,763	340,277	269,527	0	75,065	12,539	0	407,862	1,729,771	3,307,708	85,847	(660,527)	2,733,028		
2856	Mid-Columbia Council Of Governments	50,947	2,491	4,526	916	14,783	0	202	34	0	12,771	2,548	8,902	3,517	(4,630)	7,789		
2857	Sunriver Service District	4,969,775	243,037	441,485	89,327	899,026	26,022	19,706	3,292	0	105,266	366,820	868,318	195,973	(114,889)	949,402		
2858	Nesika Beach-Ophir Water District	175,608	8,588	15,600	3,156	17,629	13,200	696	116	0	59,884	12,941	50,682	(2,609)	33,369	33,369		
2859	South Lane County Fire and Rescue	6,683,043	326,821	593,682	120,122	1,036,354	75,721	26,499	4,427	0	27,696	374,327	1,167,660	317,877	(28,011)	1,457,526		
2860	Coos County Airport District	1,402,689	68,596	124,607	25,212	192,399	82,178	5,562	929	0	48,369	97,452	245,077	35,875	(22,127)	258,825		
2861	Mt Angel Fire District	171,905	8,407	15,271	3,090	65,761	7,370	682	114	0	1,663	1,210	30,035	16,307	3,042	49,384		
2864	Tn-City Water and Sanitary Authority	798,519	39,050	70,936	14,353	82,248	0	3,166	529	0	37,296	65,248	139,517	5,224	(25,556)	119,185		
2865	Tn-County Cooperative Weed Management Area	61,549	3,010	5,468	1,106	10,607	5,855	244	41	0	29,							

Exhibit D

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

Total for all entities		18,730,686,122	915,987,728	1,663,923,380	336,667,143	1,570,062,606	1,477,942,883	74,268,816	12,406,324	-	1,570,062,660	1,477,942,851	3,272,621,370	4	(20)	3,272,621,354
		Deferred Outflows of Resources										Deferred Inflows of Resources				
		Differences between Projected and Actual										Differences between Projected and Actual				
		Employer Net Pension										Employer Share of Collective Expense/(Income)				
Employer Number	Employer Name	Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2877	Mid-Columbia Fire And Rescue V1-801	3,474,675	169,922	308,670	62,454	746,292	19,365	13,777	2,301	0	128,423	227,889	607,094	149,756	(33,155)	723,695
2878	Yamhill Fire Protection District	267,491	13,081	23,762	4,808	138,430	5,339	1,061	177	0	33,909	13,210	46,736	26,190	(80)	72,846
2879	LaGrande Rural Fire Protection District	0	0	0	0	1,203	0	0	0	0	29,096	517	0	(16,812)	1,354	(15,458)
2880	Oregon Health & Science University	512,610,972	25,068,241	45,537,327	9,213,719	21,522,122	3,541,029	2,032,548	339,529	0	20,044,404	26,105,944	89,563,276	(8,140,215)	(6,208,918)	75,214,143
2881	Lake Chinook Fire and Rescue District	76,998	3,765	6,840	1,384	17,814	1,771	305	51	0	1,215	1,658	3,453	230	0	17,536
2883	Lane Fire Authority	8,691,479	425,040	772,100	156,221	597,499	46,171	34,462	5,757	0	361,085	519,713	1,518,573	227,686	(146,431)	1,599,818
2884	North Central Public Health District	3,504,850	171,398	311,350	62,997	758,859	22,556	13,897	2,321	0	221,411	246,568	612,367	156,134	(60,901)	707,600
2885	Siletz Rural Fire Protection District	1,622	79	144	29	19,110	6,882	6	1	0	71,094	3,158	19,054	(19,054)	410	(18,361)
2886	Idanha-Detroit Rural Fire Protection District	70,229	3,434	6,239	1,262	20,807	9,669	278	47	0	304,374	20,772	12,270	(66,945)	(19,856)	(74,531)
2887	Umatilla County Fire District #1	9,251,704	452,437	821,867	166,291	1,426,827	109,268	36,684	6,128	0	66,704	556,455	1,616,456	549,409	(114,238)	2,051,627
2888	Oak Lodge Water Services District	3,874,785	189,489	344,213	69,646	0	1,231,496	15,364	2,566	0	610,870	1,928	677,002	(228,673)	379,273	827,602
2889	Mid-Valley Behavioral Care Network	34,225	1,674	3,040	615	154,110	4,792	136	23	0	356,091	29,613	5,980	(10,938)	13,486	8,528
2890	Central Cascades Fire and EMS	60,333	2,950	5,360	1,084	30,466	3,346	239	40	0	5,187	4,857	10,541	10,119	419	21,079
2891	Grant County Emergency Communications Agency	229,580	11,227	20,395	4,126	109,753	14,323	910	152	0	17,144	0	40,112	38,040	4,777	82,929
2892	Lake Health District	0	0	0	0	3,673	1,099	0	0	0	7,888	0	0	(460)	1,378	918
2893	Pleasant Hill Goshen Fire & Rescue	846,219	41,383	75,173	15,210	143,666	21,563	3,355	560	0	5,641	58,819	147,851	72,714	(3,932)	216,633
2894	Greater Toledo Pool Recreation District	13,273	649	1,179	239	6,438	441	53	9	0	1,622	2,319	2,126	0	(125)	3,707
2895	Western Lane Fire and EMS Authority	5,964,455	291,690	529,847	107,206	735,791	535,735	23,500	3,951	0	142,948	297,253	1,042,108	209,949	63,999	1,318,055
2897	Morrow County	360,406	17,625	32,016	6,478	235,505	80,486	239	0	0	0	0	62,970	53,524	137,175	207,884
2899	New Carlton Fire District	0	0	0	0	0	34,691	0	0	0	0	0	0	0	7,884	7,884
2900	Catsop Community College	10,674,534	522,017	948,262	191,865	806,282	0	42,325	7,070	0	0	1,462,642	1,865,052	446,898	(548,322)	1,763,628
2901	Blue Mountain Community College	13,294,850	650,159	1,181,036	238,963	196,051	0	52,715	8,806	0	2,225,917	1,862,959	2,322,873	(486,653)	(702,472)	1,133,748
2902	Treasure Valley Community College	7,259,246	354,999	644,868	130,478	417,300	0	28,784	4,808	0	2,251,350	1,922,197	1,268,334	(806,212)	(740,148)	(278,026)
2903	Umpqua Community College	3,304,930	161,621	293,590	59,403	195,827	10,385,936	13,104	2,189	0	8,397,374	626,831	577,437	(2,383,989)	2,519,404	172,852
2904	Lane Community College	1,695,539	82,917	150,622	30,476	329,861	42,927,691	6,723	1,123	0	33,005,506	2,268,843	296,244	(9,227,311)	10,640,381	1,709,314
2905	Mt Hood Community College	10,339,084	505,613	918,463	185,836	1,997,301	33,557,612	40,995	6,848	0	28,845,210	3,920,837	1,806,442	(5,868,122)	6,913,977	2,852,297
2906	Klamath Community College	17,141,953	838,294	1,522,790	308,111	1,792,966	52,581	67,969	11,354	0	674,510	936,699	2,995,038	497,061	(282,434)	3,209,665
2908	Clackamas Community College	12,582,904	615,342	1,117,791	228,166	594,129	29,277,302	49,892	8,334	0	21,582,646	1,413,990	2,198,484	(5,053,433)	7,376,090	4,521,139
2910	Linn-Benton Community College	44,959,702	2,198,667	3,993,954	808,110	1,837,253	0	178,269	29,779	0	5,875,271	7,855,349	684,057	(2,232,059)	6,307,347	6,307,347
2918	Portland Community College	54,279,567	2,854,437	4,821,876	975,626	6,530,895	215,223	35,952	15,993	0	49,778,592	18,460,877	9,483,714	(18,814,611)	26,214,546	16,893,649
2919	Chemeketa Community College	24,145,327	1,180,700	2,144,928	453,990	465,787	32,711,030	95,738	15,993	0	26,289,171	2,046,381	4,218,666	(7,202,140)	8,560,614	5,577,140
2922	Rogue Community College	4,144,825	202,695	0	368,202	74,499	0	18,652,142	16,435	2,745	0	16,130,331	614,342	724,183	(4,517,860)	1,016,445
2925	Oregon Coast Community College	5,043,434	246,639	448,029	90,651	553,494	0	19,998	3,241	0	485,213	881,188	248,035	(217,649)	911,574	911,574
2926	Columbia Gorge Community College	7,870,398	384,887	699,160	141,463	308,611	0	31,207	5,313	0	139,399	147,076	(6,464)	(287,378)	1,081,272	1,081,272
2927	Tillamook Bay Community College	4,765,978	233,071	423,381	85,664	772,856	11,828	18,998	3,157	0	66,006	732,483	832,711	250,652	(215,917)	867,446
2928	Southwestern Community College	12,870,750	628,419	1,143,361	231,340	312,082	0	11,034	8,525	0	2,322,570	2,261,508	2,248,775	(390,983)	(910,050)	947,742
2929	Central Oregon Community College	37,677,783	1,842,559	3,347,071	677,224	752,579	0	149,936	24,956	0	3,326,887	3,524,589	6,583,054	(925,762)	(1,326,906)	4,330,386
3003	Baker School District 5J	2,546,321	124,523	226,200	45,768	685,914	11,882,033	10,096	1,687	0	9,408,879	131,918	444,893	(2,359,600)	3,256,461	1,341,754
3008	Huntington School District 16J	1,153,179	56,394	102,442	20,727	16,480	100,067	4,572	764	0	127,607	55,018	201,483	(57,201)	15,031	159,313
3016	Burnt River High School	781,152	38,201	69,393	14,041	31,878	24,996	3,097	517	0	119,656	45,359	136,483	(29,556)	(2,984)	103,943
3027	Pine-Eagle School District 61	3,707,189	181,293	329,325	66,633	343,366	92,394	14,699	2,455	0	73,055	154,993	647,719	40,217	4,832	692,768
3037	Alsea School	9,109,094	445,463	809,198	163,728	3,889,132	364,411	6,033	36,118	0	66,870	190	1,591,539	909,562	132,693	2,633,814
3039	Corvallis School District 509J	60,416,585	2,954,555	5,367,052	1,085,933	4,356,859	0	239,557	40,017	0	4,498,441	6,582,319	10,555,972	(13,123)	(2,168,725)	8,374,124
3043	Philomath School District 17J	14,521,302	710,136	1,289,987	261,007	643,356	0	57,578	9,618	0	497,852	1,144,667	2,537,159	289,365	(415,072)	2,411,392
3049	Monroe Elementary School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3075	West Linn School District	16,611,026	812,330	1,475,625	298,568	1,406,201	68,911,198	65,864	11,002	0	54,979,331	578,714	2,902,275	(13,385,591)	18,807,527	8,324,211
3083	Welches Elementary School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3109	Boring School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3116	Colton School District 53	5,679,268	277,734	504,513	102,080	6,287	750,420	22,519	3,762	0	833,721	279,145	992,280	(303,336)	191,646	880,590
3122	Oregon City School District 62	16,563,611	810,011	1,471,413	297,716	0	44,249,973	65,676	10,971	0	34,694,220	955,019	2,893,991	(10,246,581)	12,101,213	4,748,623
3138	Canby Elementary School District 86	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3160	Gladstone School District 115	10,325,306	504,939	917,239	185,588	3,131,277	0	40,941	6,839	0	3,291,884	3,235,088	1,804,035	(152,103)	(1,220,324)	431,608
3174	Canby Union High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3179	Catsop County School District 1C	9,541,151	466,591	847,579	171,494	2,621,422	0	37,832	6,320	0	3,106,410	3,278,972	1,667,028	(184,298)	(1,244,562)	238,168
3186	Jewell School District 8	4,703,899	230,035	417,867	84,548	348,479	80,672	18,651	3,116	0	213,182	187,454	75,895	(8,808)	888,951	888,951
3187	Seaside Schools	15,471,204	756,589	1,374,370	278,081	535,443	43,005	61,345	10,247	0	998,576	1,304,419	2,703,125	(288,467)	(418,996)	1,995,662
3195	Warrenton-Hammond School District	10,664,363	521,520	947,359	191,682	736,147	50,772	42,285	7,064	0	667,354	864,066	1,863,275	(35,570)	(281,004)	1,546,701
3230	Vernonia School District	7,390,679	361,427	656,544	132,841	489,777	277,898	29,305	4,895	0	283,093	345,185	1,291,298	(69,313)	10,091	1,232,076
3241	Coquille School District 8	13,783,931	674,076	1,224,483	247,754	724,579	322,545	54,655	9,130	0	13,511	739,413	2,408,325	271,684	13,116	2,693,125
3242	Coos Bay School District 9	26,285,540	1,286,443													

Exhibit D

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

Total for all entities		18,730,686,122	915,987,728	1,663,923,380	336,667,143	1,570,062,606	1,477,942,883	74,268,816	12,406,324	-	1,570,062,660	1,477,942,851	3,272,621,370	4	(20)	3,272,621,354	
		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 Assumptions	Changes in Employer Proportion	Differences between Projected and Actual 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 Projected and Actual 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						
3288	Central Curry School District 1	4,982,812	243,675	442,644	89,562	208,869	252,891	19,757	3,300	0	243,687	195,707	870,596	(77,621)	48,396	841,371	
3291	Bend-La Pine Public Schools	175,270,123	8,571,244	15,569,961	3,150,322	5,257,433	1,344,416	694,962	116,091	0	3,822,490	14,145,061	30,623,157	(424,370)	(4,186,060)	26,012,727	
3296	Sisters School District	8,706,564	425,778	156,493	773,440	1,068,485	0	34,522	5,767	0	308,399	1,695,625	1,521,209	75,897	(593,831)	1,003,275	
3307	Oakland School District	5,482,978	268,134	487,075	96,552	332,611	463,078	21,740	3,632	0	920,044	252,651	957,985	(267,187)	159,549	850,347	
3310	Roseburg Public Schools	6,107,196	298,661	542,527	109,771	0	18,498,276	4,045	4,045	0	19,721,607	763,277	1,067,048	(6,264,664)	6,033,914	836,298	
3316	Glide School District 12	6,675,276	326,441	592,992	119,982	536,044	20,574	26,468	4,421	0	854,446	682,976	1,166,303	(60,897)	(226,303)	879,103	
3318	Days Creek School District 15	2,687,138	131,409	238,709	48,299	171,835	158,378	10,655	1,780	0	117,812	124,959	469,496	(20,103)	20,122	469,515	
3319	South Umpqua School District	2,087,024	102,062	185,399	0	1,608,986	0	8,275	1,382	0	2,558,902	1,190,396	364,644	(367,061)	(462,150)	(464,567)	
3320	Camas Valley School District 21	2,578,058	126,075	229,019	46,338	225,632	187,399	10,222	1,708	0	287,160	93,966	450,438	(48,137)	75,703	478,004	
3321	North Douglas School District 22	3,730,370	182,426	67,050	331,384	168,674	110,419	168,674	14,791	2,471	374,175	183,031	651,769	(79,783)	13,845	585,831	
3324	Yoncalla School District 32	3,762,111	183,979	334,204	67,621	356,307	152,339	14,917	2,492	0	94,615	190,372	657,315	79,270	12,582	749,167	
3325	Elkton School District 34	3,288,959	160,840	292,172	59,116	96,677	68,771	13,041	2,178	0	68,209	142,982	574,646	9,946	(9,090)	575,502	
3331	Umpqua School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3335	Riddle School District	4,458,780	218,048	396,092	80,143	141,986	155,221	17,679	2,953	0	209,363	189,800	779,037	(115,381)	1,981	665,637	
3338	Glendale 77	3,583,259	175,232	318,316	64,406	166,317	134,803	14,208	2,373	0	385,959	128,068	626,066	(75,351)	9,189	559,904	
3349	Winston-Dillard Schools	995,823	48,699	88,463	17,899	2,183,646	14	3,949	860	0	2,903,142	982,590	173,990	(134,002)	(325,597)	(285,609)	
3353	Sutherlin School District 130	6,961,934	340,460	618,457	125,134	308,961	0	27,605	4,611	0	1,517,570	1,769,648	1,216,388	(329,343)	(686,932)	200,113	
3361	Arlington Public Schools	1,891,458	92,498	92,498	33,997	29,229	168,028	177,364	7,500	0	246,479	0	330,475	(129,908)	65,551	266,117	
3364	Condon Admin School District 25J	1,733,785	84,787	154,019	31,163	177,221	165,718	1,148	6,875	0	131,711	27,545	302,927	(13,668)	40,058	329,417	
3370	Prairie City School District 4	1,842,135	90,086	163,644	33,111	218,713	290,905	7,304	1,220	0	93,282	11,738	321,857	(44,565)	332,700	609,992	
3372	Monument School District 8	0	0	0	0	144,434	0	158,424	0	0	370,074	17,698	0	(175,807)	281,259	105,452	
3375	Dayville School District 16J	1,203,010	58,831	106,868	21,623	186,017	25,690	4,770	797	0	136,856	18,948	210,190	(38,627)	4,720	176,283	
3376	Long Creek Schools	949,470	46,432	17,066	84,345	65,758	41,813	3,765	629	0	57,051	54,307	165,891	(10,419)	2,112	157,584	
3392	Burns-Slater School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3394	Crane Elementary School	1,680,751	82,194	149,308	30,210	313,963	129,486	6,664	1,113	0	0	42,148	293,660	147,926	37,903	479,489	
3395	Pine Creek School	109,183	5,339	9,699	1,962	9,822	4,194	433	72	0	2,702	5,871	19,076	2,667	(548)	21,195	
3396	Diamond School District 7	102,515	5,013	9,107	1,843	44,392	7,054	406	68	0	33,227	6,425	17,911	(7,884)	334	10,361	
3397	Suntext School District	99,185	4,850	8,811	1,783	1,730	288	96	66	0	61,386	10,500	17,330	(21,351)	(5,066)	(9,087)	
3398	Drewsey School	142,104	6,949	12,624	2,554	8,344	18,650	393	94	0	11,010	8,458	24,828	4,160	2,003	30,991	
3399	Frenchglen School District	140,875	6,889	12,515	0	0	20,013	559	93	0	31,155	4,038	24,614	(18,399)	4,407	10,622	
3405	Fields-Trout Creek 33	311,842	15,250	27,702	6,605	17,627	4,611	1,236	207	0	27,128	54,485	27,931	(5,950)	(5,056)	43,479	
3407	Crane Union High School	1,681,858	82,248	149,406	30,230	275,098	6,669	1,114	0	0	32,958	63,468	293,854	49,398	22,532	365,784	
3408	Burns Union High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3409	Hood River County School District	41,904,624	2,049,264	3,722,559	753,198	2,210,731	911,283	166,156	27,756	0	3,415,352	4,573,051	7,321,567	(598,302)	(1,169,128)	5,554,137	
3414	Phoenix-Talent School District	17,724,897	866,802	1,574,575	318,589	932,040	392,397	70,281	11,740	0	1,634,532	1,639,166	3,096,890	(405,144)	(260,611)	2,431,135	
3415	Ashland Public Schools	37,295,405	1,823,859	3,313,103	670,351	1,929,488	1,599,518	147,880	24,703	0	988,898	1,695,354	6,516,245	(164,832)	122,059	6,473,472	
3416	Central Point School District 6	52,332,059	2,559,197	4,648,871	940,621	2,204,266	207,501	34,662	0	0	3,244,426	2,524,908	9,143,446	(687,288)	209,127	8,665,285	
3417	Eagle Point School District 9	41,589,074	2,033,833	3,694,527	747,526	1,988,123	1,040,904	1,208	27,547	0	883,343	1,800,454	7,266,434	(877,746)	240,849	6,629,537	
3424	Rogue River School District	10,913,195	533,689	969,464	196,155	787,127	421,070	43,272	7,228	0	115,926	470,918	1,906,751	210,005	45,056	2,161,812	
3432	Prospect School District	2,587,302	126,527	229,841	46,504	106,400	155,235	10,259	1,714	0	258,329	130,328	452,053	(79,084)	29,202	402,171	
3439	Butte Falls School District	3,008,337	147,117	267,243	54,072	65,455	133,746	11,928	1,993	0	166,040	137,562	525,616	(3,639)	21,997	543,974	
3440	Pinhurst School	366,365	17,916	32,546	6,585	17,161	14,508	243	143	0	13,520	14,720	64,011	13,155	2,838	80,002	
3445	Culver School District 4	9,168,873	448,386	814,508	164,802	606,313	403,353	36,355	6,073	0	227,004	536,237	1,601,984	(31,360)	23,812	1,594,436	
3446	Ashwood School	122,369	5,984	10,871	2,199	54,365	28,462	485	81	0	17,523	5,346	21,380	7,236	10,793	39,409	
3447	Madras School District	6,793,524	332,224	603,497	122,107	0	19,532,709	26,937	4,500	0	15,546,317	22,442	1,186,963	(4,714,169)	5,595,869	2,068,663	
3451	Black Butte School District	505,882	24,739	44,940	9,093	131,728	80,423	2,006	335	0	83,294	28,568	88,388	12,958	24,059	125,405	
3453	Josephine County School District Cu	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3454	Grants Pass School District	73,666,191	3,602,502	6,544,069	1,324,083	24,766	2,666,581	292,093	48,793	0	4,933,865	3,356,562	12,870,941	(2,119,208)	104,866	10,856,599	
3455	Klamath Falls School District 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3456	Klamath County School District	77,461,314	3,788,095	6,881,205	1,392,297	589,477	4,038,967	307,141	51,307	0	3,483,218	3,821,316	13,534,024	(1,614,314)	281,834	12,201,544	
3457	Klamath Falls City Schools	33,825,946	1,654,192	3,004,897	607,991	220,248	1,482,900	134,123	22,405	0	1,517,686	2,262,210	2,119,918	(1,182,236)	211,918	4,939,744	
3460	Union School District 5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3461	Lake County School District 7	1,436,812	70,265	127,638	25,825	181,758	7,191,591	5,697	952	0	5,069,627	0	251,040	(1,375,227)	2,111,895	987,708	
3462	Paisley School District	1,741,480	85,164	154,703	31,302	21,610	165,764	6,905	1,153	0	335,303	90,062	304,271	(76,674)	45,085	272,682	
3463	North Lake School District 14	3,245,876	158,733	288,544	58,342	279,635	466,010	2,150	2,150	0	204,093	162,059	567,119	(7,386)	119,176	678,909	
3464	Plush School District	253,557	12,400	22,625	4,557	26,227	14,774	1,005	168	0	1,005	24,301	41,767	(5,338)	2,804	39,233	
3465	Adel School District 21	137,011	6,700	12,171	2,463	2,762	18,016	543	91	0	29,951	3,168	23,939	(13,203)	4,426	15,162	
3470	Pleasant Hill School District	9,736,035	476,122	864,892	174,996	11,080	420,830	38,604	6,449	0	457,258	444,200	1,701,078	(222,270)	70,101	1,548,909	
3473	Eugene School District 4J	171,885,674	8,405,734	15,269,307	3,089,490	0	4,582,960	681,542	113,849	0	13,597,135	10,514,986	30,031,827	(5,055,610)	(1,849,353)	23,126,864	
3487	Springfield School District 19	9,308,550	455,216	826,917	167,313	592,299	63,276,023	36,909	6,166	0	55,178,211	1,122,110	1,626,388	(14,979,201)	17,206,449	3,853,636	
3494	Fern Ridge School District	9,409,355	460,146	835,871	169,125	68,535	0	37,309	6,232	0	856,132	1,112,341	1,644,000	(239,349)	(435,314)	969,337	
3498	Mapleton School District	3,003,660	146,888	266,827	53,988	146,888	147,694	11,910	1,989	0	146,503	524,799	137,402	(44,644)	31,324	511,479	
3502	Creswell School District 40	11,526,887	563,700	1,023,980	207,18												

Exhibit D

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

Total for all entities		18,730,686,122	915,987,728	1,663,923,380	336,667,143	1,570,062,606	1,477,942,883	74,268,816	12,406,324	-	1,570,062,660	1,477,942,851	3,272,621,370	4	(20)	3,272,621,354	
		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								
3603	Hamilton Creek School District	0	0	0	0	920	0	0	0	0	0	0	0	0	0	330	330
3610	Harrisburg Elementary School District 42J	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3613	Harris School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3615	Central Linn School District 552C	7,973,226	389,915	708,294	143,312	203,395	179,474	31,615	5,281	0	464,421	347,107	1,393,080	(237,872)	(14,698)	1,140,510	896,188
3618	Sweet Home School District 55	11,004,272	538,143	977,554	197,792	1,179,717	200,046	43,633	7,289	0	2,818,425	2,070,886	1,922,664	(291,345)	(735,131)	0	0
3626	Wyatt School District 63CJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3647	Scio School District 95C	5,878,995	287,501	522,255	105,670	125,743	1,250,152	23,311	3,894	0	931,010	312,023	1,027,177	(452,791)	420,798	995,184	995,184
3665	Santiam Canyon School District	5,444,402	266,248	483,648	97,858	449,517	21,588	3,606	0	160,322	852,927	951,245	174,808	(338,298)	787,755	787,755	787,755
3676	Harrisburg High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3684	Ontario School District 8C	23,204,396	1,134,766	2,061,341	417,078	1,303,957	60,557	92,007	15,369	0	2,136,541	2,310,726	4,054,267	(218,853)	(728,737)	3,106,677	3,106,677
3687	Juntura Grade School	125,280	6,127	11,129	2,252	57,587	2,337	497	83	0	44,788	9,237	21,889	(8,454)	(2,500)	10,935	10,935
3689	Vale School District 15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	527	527
3694	Nyssa School District 26	15,602,750	763,022	1,386,056	280,445	515,094	635,197	61,866	10,335	0	288,637	689,788	2,726,109	1,937	62,645	2,790,691	2,790,691
3696	Annex Elementary School	1,431,268	69,993	127,145	87,954	127,145	127,434	5,675	948	0	948	73,796	250,071	87,739	22,424	360,234	360,234
3707	Adrian School District 61	3,706,602	181,264	329,273	66,623	310,092	165,889	14,697	2,455	0	161,278	148,468	647,617	(25,728)	41,050	662,939	662,939
3709	Harper School District 66	2,070,584	101,258	183,938	37,217	164,184	186,259	8,210	1,371	0	76,055	105,240	361,772	(3,287)	25,793	384,278	384,278
3712	W W Jones School	264,730	12,946	23,517	4,758	20,731	4,953	1,050	175	0	12,629	11,962	46,254	(2,751)	(2,411)	41,092	41,092
3715	Vale High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3729	Jefferson School District 14Cj	5,148,005	251,753	457,318	92,531	210,690	0	20,412	3,410	0	1,135,156	1,066,468	899,458	(426,475)	(414,557)	58,426	58,426
3730	North Marion School District 15	1,523,666	74,512	135,354	27,387	0	8,901,753	6,041	1,009	0	8,658,445	280,097	266,215	(2,400,228)	2,304,793	170,780	170,780
3732	Marion Elementary School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	371,932,309	18,188,625	33,040,266	6,685,147	5,831,169	343,698	1,474,744	246,350	0	36,941,428	31,976,498	64,983,931	(11,728,723)	(11,644,021)	41,611,187	41,611,187
3750	St Paul School District	3,661,244	179,046	325,243	65,808	275,090	211,805	14,517	2,425	0	365,213	80,838	639,692	(84,166)	42,927	598,453	598,453
3759	Eldredge Elementary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	0	0	0	0	0	151	0	0	0	0	0	0	0	0	116	116
3763	Butte Creek School	0	0	0	0	0	204	0	0	0	0	0	0	0	0	155	155
3769	Scotts Mills School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3780	Mt Angel School District 91	8,033,674	392,871	713,664	144,398	0	290,328	31,854	5,321	0	1,107,615	465,924	1,403,642	(406,203)	(20,856)	976,583	976,583
3781	Silver Crest School District 93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3786	Woodburn School District	70,016,264	3,424,009	6,219,831	1,258,479	141,705	2,791,425	277,621	46,375	0	2,260,187	3,235,346	12,233,226	(1,081,281)	247,861	11,399,806	11,399,806
3794	Detroit School District 123J	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3809	Morrow County Schools	9,956,813	486,919	884,504	178,965	377,923	39,480	6,595	0	7,741,575	53,822	1,739,652	(2,023,083)	3,086,309	2,802,878	2,802,878	
3818	Portland Public Schools	95,458,325	4,668,203	8,479,953	1,715,777	21,996,616	220,201,582	378,501	63,227	0	210,812,408	28,107,073	16,678,458	(49,329,809)	44,627,996	11,976,645	11,976,645
3820	Parkrose School District	333,118	16,290	29,592	5,987	0	220,751,379	1,321	221	0	16,184,716	0	58,202	(6,201,195)	9,805,856	3,662,863	3,662,863
3821	Gresham Grade School District 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3823	Orient School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3824	Reynolds School District	77,140,995	3,772,430	6,852,750	1,396,540	2,967,081	257,936	305,871	51,094	0	11,486,346	12,660,723	13,478,058	(5,182,016)	(2,803,017)	5,493,025	5,493,025
3842	Corbett School District 39	12,396,558	606,230	1,101,237	222,817	112,241	396,835	49,153	8,211	0	989,038	620,651	2,165,924	(428,348)	(41,288)	1,696,288	1,696,288
3843	David Douglas School District	138,919,724	6,793,599	12,340,807	2,496,956	0	3,233,551	550,829	92,014	0	13,147,315	7,872,769	24,272,024	(5,449,531)	(1,411,832)	17,410,661	17,410,661
3847	Riverdale School	6,222,946	304,321	552,810	111,852	426,066	91,721	24,675	4,122	0	1,398,750	746,770	1,087,272	(396,173)	(254,830)	436,269	436,269
3848	Barlow-Gresham Uhs District U2-20Jt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3850	Dallas School District	4,499,111	220,020	399,674	80,867	294,664	26,645,654	17,839	2,980	0	19,419,692	786,084	(5,611,009)	7,742,086	2,917,161	2,917,161	
3859	Central School District 13J	28,246,000	1,381,316	2,509,208	507,696	983,374	0	111,998	18,709	0	1,074,179	3,623,178	4,935,135	(63,664)	(1,332,180)	3,539,291	3,539,291
3865	Perrydale School District 21	3,700,904	180,986	328,766	66,520	88,034	58,481	14,674	2,451	0	334,603	646,621	(46,161)	(31,585)	568,875	568,875	
3887	Falls City School District	2,280,429	111,520	202,580	40,989	446,791	0	9,042	1,510	0	144,024	501,468	398,436	165,782	(185,805)	378,413	378,413
3894	Sherman County School District 9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3902	Tillamook Public Schools	2,994,250	146,428	265,991	53,819	643,425	7,005,900	11,872	1,983	0	6,864,376	1,085,949	523,155	(1,445,749)	1,316,520	393,926	393,926
3920	Neah-Kah-Nie School District	11,312,207	161,047	1,004,810	202,810	59,327	19,541	44,954	7,493	0	1,595,923	603,044	1,976,466	(425,820)	68,837	1,619,483	1,619,483
3927	Echo School District	821,303	40,164	72,960	14,762	40,842	1,868,271	544	3,257	0	1,579,564	71,370	143,498	(364,450)	482,904	261,952	261,952
3928	Umatilla School District 6R	5,089,687	248,901	452,138	91,483	226,138	6,264,452	20,181	3,371	0	5,095,662	76,810	889,269	(1,352,419)	1,786,859	1,323,709	1,323,709
3929	Ferndale School District 10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3931	Pendleton School District 16R	14,856,901	726,548	1,319,799	267,039	2,173,308	58,909	9,840	0	4,095,740	4,478,750	2,595,795	(874,777)	(1,655,506)	65,512	65,512	
3935	Athena-Weston School District 29Rj	7,275,603	355,799	646,322	130,772	183,363	28,848	4,819	1,271	0	151,657	307,639	(102,129)	127,224	1,191,307	1,191,307	
3936	Milton-Freewater Elementary School District 31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3942	Stanfield School District	3,706,674	181,268	329,279	66,624	168,301	0	14,697	2,455	0	301,083	673,018	647,629	(27,969)	(276,685)	342,975	342,975
3944	Ukiah School	757,330	37,036	67,277	13,612	315	38,927	3,003	502	0	103,835	132,321	(38,456)	6,605	100,470	100,470	
3957	Helix School District	2,267,011	110,864	40,747	201,388	40,747	125,203	121,078	8,989	1,502	158,118	142,386	396,092	(39,532)	(3,548)	353,012	353,012
3958	Pilot Rock School District 2R	2,925,583	143,070	259,892	52,585	389,723	0	11,600	1,938	0	308,548	447,937	511,157	(11,162)	(154,962)	345,033	345,033
3959	McLoughlin Union High School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3965	La Grande Public Schools	5,351,971	261,728	475,437	96,197	8,597	11,460,115	21,221	3,545	0	8,009,927	656,233	935,095	(2,084,359)	2,901,681	1,752,417	

Exhibit D

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

Total for all entities		18,730,686,122	915,987,728	1,663,923,380	336,667,143	1,570,062,606	1,477,942,883	74,268,816	12,406,324	-	1,570,062,660	1,477,942,851	3,272,621,370	4	(20)	3,272,621,354	
		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 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								
4003	Troy School District 54	145,161	7,099	12,895	2,609	17,557	1,734	576	96	4,915	10,708	25,362	1,024	(2,073)	24,313		
4008	Chenoweth School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4012	Dufur Schools	5,272,085	257,821	468,341	94,761	578,518	133,265	20,904	3,492	254,463	173,517	921,138	93,809	43,241	1,058,188		
4022	Maupin Grade School 84	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4025	West Union School District 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4030	Hillsboro Elementary School District 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4034	Gaston Public Schools	3,633,195	177,674	322,752	65,303	206,736	0	14,406	2,406	623,383	683,311	634,791	(271,954)	(259,731)	103,106		
4035	Banks School District	8,853,074	432,942	786,455	159,126	24,082	206,598	35,103	5,864	1,019,918	514,466	1,546,807	(257,550)	(92,363)	1,196,894		
4047	Reedville School District 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4055	Groner School	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4062	Beaverton School District	393,279,003	19,232,544	34,936,581	7,068,834	652,748	6,079,961	1,559,386	260,489	51,031,758	30,092,427	68,713,621	(14,521,100)	(8,994,267)	45,198,254		
4080	North Plains School District 70	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4105	Hillsboro Union High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4109	Spray School District 1	936,377	45,792	83,182	16,831	121,007	115,455	3,713	620	18,715	17,620	163,604	17,798	40,700	222,102		
4114	Fossil School District 21J	1,574,282	76,987	139,850	28,296	62,740	169,210	6,242	1,043	186,685	29,835	275,058	(232,304)	44,446	87,200		
4128	Yamhill Grade School	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4135	Newberg School District 29Jt	34,696,101	1,696,745	3,082,196	623,631	3,698,139	0	137,573	22,981	5,749,439	5,979,769	6,062,095	(1,647,153)	(2,111,666)	2,303,276		
4142	McMinnville Schools	62,303,679	3,046,840	5,534,690	1,119,852	445,252	5,534,690	247,040	41,267	4,498,965	4,862,975	10,885,685	(1,843,471)	(1,583,735)	7,458,429		
4144	Sheridan School District 48J	9,494,926	464,331	843,473	170,663	1,431,109	284,320	37,648	6,289	854,953	237,551	1,658,951	(173,201)	105,365	1,591,115		
4166	Yamhill-Carlton School District 1	753,292	36,838	66,918	13,540	601,106	0	2,987	499	2,038,209	751,750	1,316,615	(480,547)	(322,956)	(671,888)		
4185	Lebanon School District Uh-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4189	Wasco County High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4203	Victor Point School	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4218	Curry County Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4219	Grant County Education Service District	1,034,580	50,594	91,906	18,596	222,289	190,102	4,102	685	199,494	22,475	180,762	(70,307)	87,680	198,135		
4220	Jefferson County Education Service District	935,088	45,729	83,068	16,807	7,097	1,490,702	3,708	619	805,316	0	163,378	(233,432)	437,447	367,393		
4221	Marion Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4223	InterMountain Education Service District	8,469,857	414,202	752,412	152,238	184,095	7,854,622	33,584	5,610	5,807,466	478,063	1,479,852	(1,400,758)	1,958,446	2,037,540		
4224	Wallowa County Region 18	2,159,155	105,589	191,807	38,809	29,460	111,142	8,561	1,430	291,796	107,035	377,247	(67,722)	12,777	322,302		
4225	Washington County Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4226	North Central Education Service District	1,476,669	72,214	131,179	26,542	212,481	162,934	5,855	976	58,162	245	258,003	(1,736)	43,651	299,918		
4227	Cascade School District Uh5	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4230	Mari-Linn School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4232	South Coast Education Service District Region 7	10,962,385	536,094	973,833	197,039	300,699	527,065	43,467	7,261	301,211	561,325	1,915,346	(52,464)	46,829	1,909,711		
4237	Douglas Education Service District	25,898,318	1,266,507	2,300,653	465,499	2,301,286	250,790	102,689	17,154	134,999	1,466,703	4,524,949	494,590	(366,201)	4,653,338		
4238	Multnomah Education Service District	0	0	0	0	0	38,773,967	1,055,741	0	23,402,695	1,055,741	0	(4,869,886)	10,143,588	5,273,702		
4251	Clatsop County Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4252	High Desert Education Service District	21,620,039	1,057,286	1,920,596	388,601	809,891	312,422	85,725	14,320	1,670,187	1,106,692	3,777,448	(314,678)	(352,438)	3,110,332		
4254	Willamette Education Service District	28,369,424	1,387,351	2,520,172	509,915	4,438,348	0	112,847	18,791	268,410	4,769,858	4,956,700	1,083,120	(1,715,145)	4,324,675		
4258	Hermiston School District 8R	4,215,549	206,153	374,484	75,771	218,811	41,394,659	16,715	2,792	25,712,189	221,421	736,540	(6,903,508)	11,533,140	5,366,172		
4259	Clackamas Education Service District	27,402,492	1,340,065	2,434,275	492,535	676,938	0	18,053	18,150	104,868	2,336,373	4,787,757	134,252	(892,778)	4,029,321		
4260	Greater Albany School District 8J	89,673,862	4,385,326	7,966,096	1,611,807	0	129,035	355,565	59,396	3,293,436	6,798,063	15,667,798	(1,177,066)	(2,279,764)	12,210,968		
4268	Lake Oswego School District	64,530,512	3,155,739	5,732,509	1,159,878	2,508,964	0	255,869	42,742	5,383,613	7,540,448	11,274,757	107,628	(2,862,085)	8,500,300		
4270	Silver Falls School District	7,018,118	343,207	623,448	128,144	0	21,004,729	27,827	4,648	16,639,914	199,120	1,226,204	(4,761,823)	5,790,526	2,254,907		
4271	Malheur Education Service District Region 14	6,181,005	302,270	549,084	111,098	944,321	294,022	24,508	4,094	303,642	104,490	1,079,944	114,504	62,188	1,256,936		
4272	Linn-Benton-Lincoln Education Service District	27,665,177	1,352,912	2,457,611	497,257	633,837	1,321,410	109,695	18,324	1,094,606	1,105,484	4,833,654	(424,965)	192,982	4,601,671		
4273	Double O School District	96,330	4,711	8,557	1,731	17,055	8,227	382	64	45,471	5,860	16,831	(4,827)	1,351	13,355		
4275	Tillamook County Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4276	Lane County Education Service District	18,767,537	917,790	1,667,197	337,329	2,096,580	82,451	74,415	12,431	140,204	1,011,281	3,279,060	490,212	(300,305)	3,468,967		
4277	Mitchell School	1,066,797	52,770	94,768	19,175	124,061	33,376	4,230	707	292,024	176,391	(55,370)	4,785	135,806	0		
4279	St Helens School District 502	15,945,924	779,804	1,416,542	286,614	937,539	0	63,227	10,562	2,393,399	4,142,711	2,786,068	(408,973)	(1,607,196)	769,899		
4280	Northwest Regional Education Service District	67,009,854	3,276,986	5,952,759	1,204,442	1,986,434	2,861,005	265,700	44,384	1,537,126	2,722,465	11,707,947	(150,914)	337,984	11,895,017		
4286	Southern Oregon Education Service District	20,844,541	1,019,362	1,851,706	374,662	150,509	0	82,650	13,806	3,068,012	650,798	3,641,954	(1,414,957)	(187,340)	2,039,657		
4288	Medford School District 549C	127,785,086	6,249,081	11,351,671	2,296,821	6,840,593	1,833,679	506,679	84,639	5,862,519	7,634,319	22,326,582	(1,493,464)	(1,469,089)	19,364,029		
4291	Dayton Public Schools	58,591,160	213,763	383,308	72,998	0	388,308	17,332	2,895	1,520,806	789,006	763,728	(41,956)	(334,732)	(23,220)		
4293	Lake County Education Service District	1,238,387	60,561	110,011	22,259	168,255	104,601	4,910	1,429	1,224,117	1,429	216,371	(9,425)	30,307	237,253		
4294	Harney Education Service District Region XVII	2,203,746	107,770	195,768	39,610	209,125	204,255	8,738	1,460	220,336	72,982	385,038	(97,961)	37,633	324,710		
4295	Wasco County Education Service District	5,182,180	253,424	460,354	93,145	461,749	318,848	20,548	3,432	48,495	111,463	905,429	148,968	905,429	1,131,090		
4297	Yamhill Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4306	Amity School District	3,460,790	169,243	307,436	62,205	611,908	13,722	2,292	0	1,320,926	1,002,391	604,669	(193,252)	(368,347)	43,070		
4307	Columbia School District 5J	0	0	0	0	0	0	0	0	0	0	0	0	35	35		
4309	Scappoose School District	21,509,764	1,051,893	1,910,800	386,619	577,656	993,364	85,288	14,247	1,888,327	878,043	3,758,181	(718,299)	99,575	3,139,457		
4311	Redmond School District 2J	14,812,032	724,354	1,315,813	266,233	149,971	44,990,859	58,731	9,811	32,581,987	330,953	2,587,955	(8,900,404)	12,463,143	6,150,694		
4312	Reedsport School District	5,001,340	244,581	444,290	89,895	306,833	0	19,831	3,313	685,798	673,486	873,833	(45,539)	(277,566)	505,728		
4313	Forest Grove School District	58,870,076	2,879,926	5,229,669	1,058,136	0	1,390,209	233,425	38,993	5,232,416	3,909,063	10,285,767	(1,881,412)	(477,506)	7,926,849		
4314	Willamina School District 30J	9,583,061	468,641	851,302	172,247	437,781	0	37,998	6,347	610,493	408,040	1,674,350	(57,137)	(67,566)	1,549,647		
4315	John Day School District	3,660,137	179,992	325,145	65,788	459,769	0	14,513	2,424	1,032,439	727,067	639,498	(279,204)	(238,139)	122,155		
4316	Tigard-Tualatin School District 23J	138,595,481	6,777,742	12,312,003	2,491,138	1,428,274	4,174,392	91,799	549,543	6,109,229	7,981,042	24,215,372	(2,007,119)	(912,946)	21,295,307		
4317	Sherwood School District 88J	49,760,004	2,433,416	4,420,384	894,391	177,837	0	177,837	32,959	4,046,430	3,168,220	8,69					

Exhibit D

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

Total for all entities		18,730,686,122	915,987,728	1,663,923,380	336,667,143	1,570,062,606	1,477,942,883	74,268,816	12,406,324	-	1,570,062,660	1,477,942,851	3,272,621,370	4	(20)	3,272,621,354	
		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								
4329	Gervais School District 1	3,235,001	158,201	287,378	58,146	174,353	1,867,265	12,827	2,143	0	1,917,550	705,780	565,219	183,445	246,668		
4330	Vale School District 84	11,583,895	566,488	1,029,045	208,210	145,994	184,651	45,931	7,673	0	666,515	579,630	2,023,936	(329,926)	(70,267)	1,623,743	
4331	Molalla River School District	9,545,186	466,789	847,938	171,566	3,434,983	0	37,848	6,322	0	4,314,936	3,838,195	1,667,733	(340,981)	(1,452,060)	(125,308)	
4332	Gresham-Barlow School District 10	78,965,070	3,832,291	6,961,489	1,408,541	3,425,024	289,745	310,724	51,905	0	12,578,873	6,553,462	13,691,928	(3,613,120)	(2,678,968)	7,399,822	
4333	Canby School District	29,484,992	1,441,906	2,619,272	529,966	2,619,272	0	116,911	19,529	0	6,403,737	6,692,842	5,151,611	(693,259)	(2,632,176)	1,826,176	
4334	Cascade School District 5	15,342,181	750,290	1,362,909	275,762	914,254	0	60,833	10,162	0	2,138,802	2,514,560	2,680,583	(95,809)	(997,905)	1,586,869	
4335	Milton-Freewater Unified School District 7	4,057,763	198,437	360,468	72,935	455,582	4,056,917	16,089	2,688	0	4,676,099	973,782	708,972	(961,404)	599,091	346,569	
4336	Nestucca Valley School District 101	6,305,493	308,358	560,143	113,336	601,079	44,908	25,002	4,176	0	90,059	301,299	1,101,694	49,306	(82,417)	1,068,583	
4337	Sherman County School District	1,564,831	76,525	139,010	28,126	37,501	934,248	6,205	1,036	0	709,940	7,203	273,407	(287,795)	370,768	356,380	
4338	Three Rivers U J School District	37,657,833	1,841,583	3,345,299	676,865	468,354	2,902	149,317	24,943	0	4,394,328	3,698,828	6,579,588	(1,299,073)	(1,378,715)	3,901,780	
4339	Lebanon Community School District	47,065,183	2,301,631	4,180,993	845,954	2,520,480	1,028,853	186,618	31,174	0	3,201,381	1,907,997	8,223,218	(545,967)	(98,731)	7,578,520	
4340	Monroe School District 1J	2,993,119	146,373	265,891	53,799	16,238	13,199	1,982	0	0	614,255	522,957	322,957	(301,533)	(110,173)	111,251	
4341	Hillsboro School District 1J	176,756,276	8,643,921	15,701,982	3,177,034	0	2,023,500	700,854	117,075	0	23,796,418	14,723,012	30,882,818	(8,078,999)	(5,112,006)	17,691,813	
4342	North Santiam School District 29J	3,091,901	151,203	274,666	55,574	191,693	8,276,221	12,626	2,048	0	7,666,670	909,353	540,216	(2,132,987)	1,785,591	192,820	
4343	Harrisburg School District 7	9,347,223	457,108	830,352	168,008	646,610	244,402	37,063	6,191	0	995,566	441,367	1,633,145	(364,799)	(36,351)	1,231,995	
4344	South Wasco County School District 1	3,870,537	189,281	343,836	69,569	266,340	371,124	15,347	2,564	0	210,881	676,259	217,294	(22,360)	46,629	700,528	
4345	Oregon Trail School District 46	45,049,233	2,203,045	4,001,907	809,719	646,110	2,490,820	178,624	29,938	0	1,322,778	1,739,716	7,870,992	(792,702)	514,806	7,599,096	
4346	Knappa School District 4	6,757,260	330,451	600,275	121,457	488,818	422,147	157,526	4,476	0	269,365	258,505	1,180,627	(18,326)	(7,727)	1,154,507	
4347	Clatskanie School District 6J	10,186,625	490,208	904,931	183,077	398,748	350,098	40,587	6,746	0	284,902	530,067	1,776,630	(29,061)	(29,889)	1,720,880	
4348	Lourdes Charter School	315,312	15,420	28,010	5,667	99,185	28,911	1,250	209	0	63,063	13,384	55,091	(13,354)	8,493	50,230	
4350	Ridgeline Montessori	1,933,241	94,541	171,738	34,748	99,666	106,330	7,665	1,280	0	144,709	111,252	337,775	(25,385)	4,249	316,639	
4351	The Village School	546,204	26,711	48,522	9,818	53,087	4,968	2,166	362	0	59,005	47,830	95,433	(37,043)	(15,909)	42,481	
4352	Armadio Technical Institute	733,376	35,864	65,149	13,182	28,755	1,905	2,908	486	0	102,501	48,349	128,135	2,950	(8,225)	122,860	
4354	Opal Charter School	0	0	0	0	40,776	21,825	0	0	0	325,962	54,612	0	(94,098)	(3,290)	(97,388)	
4355	Three Rivers Charter School	1,001,931	48,997	89,006	18,009	24,157	47,955	3,973	664	0	315,078	81,776	175,057	(89,006)	(4,092)	81,959	
4358	Detroit Lake Charter School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4360	Luckiamute Valley Charter School	2,483,616	121,456	220,630	44,641	376,117	75,679	9,848	1,645	0	91,516	53,186	433,937	73,553	13,624	521,114	
4361	Rimrock Expeditionary Alternative Learning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4362	Kings Valley Charter School	65,793	3,217	5,845	1,183	5,173	2,293	261	44	0	60,160	12,181	11,495	(11,503)	(1,949)	(1,957)	
4363	Multisensory Learning Academy	4,556,372	222,821	404,761	81,897	690,641	204,539	3,018	474,622	0	474,622	314,216	798,098	122,875	(2,382)	915,981	
4365	Mitch Charter School	1,885,852	92,224	167,528	33,896	126,513	49,814	7,478	1,249	0	128,158	104,293	328,496	(59,803)	(13,052)	256,641	
4366	Sand Ridge Charter School	2,397,170	117,229	212,950	43,087	214,863	24,792	9,505	1,588	0	107,858	100,813	418,833	3,336	(6,576)	415,193	
4367	Arthur Academy Charter School	8,317,194	406,736	738,850	149,494	617,111	1,409	32,978	5,509	0	484,574	412,446	1,453,178	78,400	(120,148)	1,411,430	
4369	Trillum Charter School	0	0	0	0	68,295	4,075	0	0	0	973,219	53,709	0	(439,367)	(21,932)	(461,299)	
4370	Howard Street Charter School, Inc.	1,006,576	49,225	89,418	18,092	140,287	70,541	3,991	667	0	104,303	63,586	175,869	18,264	6,285	200,418	
4371	The Lighthouse School	1,178,784	57,646	104,716	21,188	172,048	118,205	4,674	781	0	456,853	90,546	205,957	(88,132)	16,813	134,638	
4373	Sheridan Japanese School Foundation	493,087	24,113	43,803	8,863	85,141	14,936	1,955	327	0	172,526	77,609	86,152	(31,646)	(13,430)	41,076	
4374	Ione School District	2,502,214	122,366	222,282	44,975	24,219	90,130	9,921	1,657	0	482,098	182,674	437,186	(173,586)	(15,789)	247,811	
4375	Eddyville Charter School	2,990,762	146,257	265,682	53,756	824,843	56,242	11,859	1,981	0	181,210	66,152	522,545	205,828	15,846	744,019	
4376	Four Rivers Community School	3,401,612	166,349	302,179	61,141	418,981	156,997	13,488	2,253	0	113,900	198,341	594,329	103,149	(3,315)	697,163	
4378	Mosier Community School	1,323,497	64,723	117,572	23,789	4,260	74,370	5,248	877	0	408,693	91,872	231,241	(101,533)	(6,941)	122,767	
4379	Siletz Valley School	2,451,927	119,907	217,815	44,071	332,386	99,891	9,722	1,624	0	116,343	92,571	428,400	(9,374)	(8,783)	427,809	
4380	The Emerson School	1,079,097	52,771	95,681	19,396	87,043	49,755	4,279	715	0	91,684	55,706	188,540	(39,323)	12,190	161,407	
4381	North Wasco County School District 21	20,149,903	985,392	1,789,998	362,176	2,162,943	44,681	79,896	13,346	0	4,589,954	1,223,190	3,520,587	(919,020)	(247,278)	2,354,289	
4382	Self Enhancement Inc	0	0	0	0	0	0	0	0	0	26,871	167	0	(103,076)	(3,081)	(106,157)	
4383	City View Charter School	1,771,204	86,617	157,343	31,836	238,290	125,018	7,023	1,173	0	232,284	127,157	309,464	40,899	(3,451)	346,912	
4386	Nixyaawii Community School	895,383	43,787	16,094	79,541	28,556	65,522	3,550	593	0	110,954	47,591	156,441	12,063	169,482	167,482	
4388	West Lane Tech	772,495	37,777	68,624	13,885	63,974	57,180	3,063	512	0	159,274	83,760	134,970	13,007	5,534	153,511	
4390	Oregon Connections Academy	23,319,204	1,140,380	2,071,540	419,142	2,004,440	584,080	92,463	15,446	0	728,418	1,589,200	4,074,326	563,553	(132,828)	4,505,051	
4392	Eagleridge High School	1,621,495	79,296	144,044	29,145	60,280	24,754	6,429	1,074	0	93,056	110,117	283,307	15,459	(21,194)	277,572	
4393	Cascade Heights Public Charter School	1,725,628	84,388	153,295	31,017	84,908	39,776	6,842	1,143	0	107,161	95,421	301,501	(1,355)	(13,595)	286,551	
4396	Sweet Home Charter School	863,732	42,239	76,729	15,525	2,201	44,374	3,425	572	0	167,054	52,319	150,911	(61,058)	(5,126)	84,727	
4397	Springwater Environmental Sciences School	1,506,155	73,656	133,798	27,072	170,138	80,777	9,928	1,746	0	294,445	59,645	263,155	(30,962)	11,805	243,998	
4398	LEP High	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4400	Phoenix School	1,173,577	57,391	104,254	21,094	134,427	9,422	4,653	777	0	115,185	76,569	205,047	44,857	(14,590)	235,314	
4401	Balston Community School	277,830	13,587	24,681	4,994	9,749	708	1,102	184	0	106,637	42,342	48,542	(57,583)	(12,024)	(21,065)	
4402	Sage Community School	0	0	0	0	35,641	0	7,334	0	0	63,602	4,783	0	(52,585)	11,951	(40,634)	
4403	Portland Village School	2,557,810	125,085	227,221	45,974	516,601	201,330	10,142	1,694	0	402,159	157,442	446,900	(67,970)	55,409	434,339	
4404	Alliance Charter Academy	3,352,386	163,942	297,806	60,256	62,371	179,547	13,293	2,220	0	124,383	148,473	585,728	(84,948)	49,270	550,500	
4405	Forest Grove Community School	1,541,783	75,398	136,963	27,712	96,769	46,964	1,021	1,021	0	191,809	85,051	269,380	(50,412)	907	219,875	
4407	Madrone Trail Public Charter School	1,340,639	65,561	119,094	24,097	175,251	262,817	5,316	888	0	384,094	214,021	234,236	(49,598)	15,032	199,670	
4408	Muddy Creek Charter School	882,882	43,176	78,430	15,869	208,825	53,693	3,501	585	0	216,815	9,307	154,257	(1,680)	14,794	167,371	
4409	Southwest Charter School	1,118,317	54,689	99,345	20,101												

Exhibit D

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

Total for all entities		18,730,686,122	915,987,728	1,663,923,380	336,667,143	1,570,062,606	1,477,942,883	74,268,816	12,406,324	-	1,570,062,660	1,477,942,851	3,272,621,370	4	(20)	3,272,621,354
		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							
4429	Clackamas Web Academy	20,877	1,021	1,855	375	827	5,829	83	14	0	3,987	1,313	3,648	(1,068)	1,111	3,691
4430	Clackamas Charter Alliance 2	169,910	8,309	15,094	3,054	23	3,642	674	113	0	11,362	9,795	29,687	(5,609)	(1,869)	22,209
4431	Corbett Charter School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4432	Renaissance Public Academy	568,561	27,804	50,508	10,219	445,072	59,677	2,254	377	0	319,613	112,525	99,339	(23,279)	3,437	79,497
4433	Powell Butte Community Charter School	1,748,794	85,521	155,353	31,433	118,330	61,735	6,934	1,158	0	160,894	116,612	305,549	10,780	(6,669)	309,660
4434	Logos Public Charter School	6,716,193	329,442	596,627	120,717	1,343,202	248,897	26,630	4,446	0	159,947	1,173,452	328,598	120,672	72,029	1,366,163
4435	Sunny Wolf Charter School	1,568,313	76,695	139,320	28,189	140,516	77,833	6,218	1,039	0	0	73,551	274,015	54,057	6,158	334,230
4436	Academy Of Arts & Academics	0	0	0	0	5,258	0	0	0	0	319,608	5,950	0	(217,237)	(27,569)	(244,806)
4437	Center for Advance Learning	1,660,391	81,198	147,499	29,844	205,182	116,840	6,584	1,100	0	258,541	82,104	290,103	(43,283)	17,295	264,115
4439	Homesource Family Charter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4440	Sheridan Allprep Academy	1,299,310	63,540	115,423	23,354	194,801	339,608	5,152	861	0	64,527	63,119	227,015	32,518	101,595	361,128
4441	Baker Web Academy	19,378,062	947,646	1,721,432	348,303	3,742,039	941,733	76,836	12,835	0	852,802	3,385,731	1,776,478	184,873	5,347,082	3,347,082
4443	Knova Learning Oregon	2,069,102	101,185	183,807	37,190	141,617	137,161	8,204	2,170	0	184,741	118,303	361,513	(43,153)	4,560	322,920
4444	Bennett Pearson Academy, Inc.	1,172,781	57,353	104,183	21,080	300,623	77,009	4,650	777	0	196,699	46,839	29,345	17,065	251,318	322,920
4446	Coburg Community Charter School	1,886,937	92,277	167,624	33,916	96,709	98,547	7,482	1,250	0	97,709	110,550	329,685	(29,428)	(719)	299,538
4447	Arco Iris Spanish Immersion Charter School	1,984,962	97,071	176,332	35,678	279,257	114,934	7,871	1,315	0	470,370	170,862	346,812	(19,644)	5,136	332,304
4448	Gresham Barlow Web Academy	5,752,853	281,332	511,049	103,402	1,253,568	241,351	22,811	3,810	0	0	191,147	1,005,137	398,366	36,624	1,440,127
4449	Mosier Middle School	0	0	0	0	0	0	0	0	0	0	0	0	(15,795)	0	(15,795)
4450	Sauvie Island Academy	1,832,414	89,611	162,781	32,936	276,590	53,612	7,266	1,214	0	430,033	94,743	320,169	(53,645)	(9,066)	257,448
4451	River's Edge Academy Charter School	1,391,808	68,064	123,840	25,016	277,886	60,151	5,519	922	0	151,312	50,214	243,176	(7,986)	6,858	242,048
4452	South Columbia Family School	308,251	15,074	27,383	5,541	17,288	55,500	1,222	204	0	83,737	22,913	53,858	(20,453)	9,479	42,884
4453	Woodland Educational Initiative	1,299,662	63,557	115,454	23,360	333,956	98,434	5,153	861	0	290,882	89,818	227,077	34,497	185	261,759
4454	Le Monde Immersion Charter School	3,049,146	144,223	270,868	54,806	588,687	111,962	12,090	2,020	0	32,510	104,662	532,746	183,142	16,309	732,197
4455	Hope Chinese Charter School	2,949,160	144,223	261,986	53,008	196,632	134,171	11,694	1,953	0	5,447	108,935	515,277	149,677	16,888	681,642
4456	Insight School of Oregon Charter	5,734,767	280,448	509,443	103,077	2,152,983	230,082	22,739	3,798	0	15	0	1,001,977	610,100	99,697	1,711,774
4457	Oregon Virtual Education East	0	0	0	0	1,084	28	0	0	0	102,379	7,747	0	(25,809)	(3,091)	(28,900)
4458	Oregon Virtual Education West	0	0	0	0	900	28	0	0	0	101,987	7,720	0	(25,787)	(3,068)	(28,855)
4459	Crater Lake Charter Academy	2,495,564	122,041	221,691	44,856	387,434	64,573	9,895	1,653	0	27,995	84,393	436,024	160,808	(4,263)	592,569
4460	Kairos Pdx	2,686,899	131,396	238,686	48,294	523,531	170,480	10,654	1,780	0	62,355	141,101	469,447	212,024	24,564	706,035
4461	Mountain View Academy	0	0	0	0	0	0	0	0	0	15,923	0	0	(62,875)	(1,750)	(84,625)
4462	Bend International School	1,933,870	94,572	171,794	34,760	317,972	39,914	7,668	1,281	0	77,785	90,364	337,885	74,425	(5,354)	406,966
4463	Dallas Community School-Community Innovation Partners	1,285,431	62,861	114,190	23,104	63,522	63,522	5,097	851	0	63,535	35,309	224,590	63,733	4,761	293,084
4464	The Valley School Of Southern Oregon	996,643	48,739	88,536	17,914	272,158	22,862	3,952	660	0	16,722	69,065	174,133	78,978	(2,351)	250,760
4465	Bridge Educational Foundation	0	0	0	0	7,318	0	0	0	0	246,241	45,336	0	(35,434)	(16,371)	(51,805)
4467	Cannon Beach Academy	345,268	16,885	30,672	6,206	56,901	21,615	1,369	229	0	48,535	21,425	60,325	45,260	6,146	111,731
4468	Frontier Charter Academy	4,624,013	226,128	410,770	83,112	1,465,939	202,864	18,335	3,063	0	215,177	807,906	697,982	59,699	1,665,587	1,665,587
4469	Desert Sky Montessori	1,123,929	54,964	99,843	20,202	283,202	11,574	4,456	744	0	31,669	93,696	196,373	169,574	(731)	365,216
4470	Oregon Family School	3,652,244	178,606	324,444	65,646	1,838,076	342,046	14,481	2,419	0	583,470	0	638,119	583,477	129,406	1,351,002
4471	Wahtonka Community School	347,228	16,980	30,846	6,241	421,643	46,100	1,377	230	0	377,954	139,613	60,668	66,505	(4,725)	122,448
4472	Valley Inquiry Charter School	431,068	21,081	38,294	7,748	277,842	56,462	1,709	286	0	0	0	75,316	64,652	16,747	156,715
4473	Willamette Connections Academy	3,986,126	194,934	354,104	71,647	2,254,567	272,929	15,805	2,640	0	0	149,602	696,455	637,480	78,363	1,412,278
4474	Oregon for Quality Virtual Education Inc	1,438,065	70,326	127,749	25,848	939,694	143,042	5,702	953	0	0	0	251,258	213,567	39,057	503,862
4475	Teach-NW	1,695,680	82,924	150,634	30,478	1,108,029	224,151	6,724	1,123	0	0	0	296,269	251,825	50,943	599,037
4479	Harmony Academy	721,261	35,272	64,073	12,964	345,064	52,439	2,860	478	0	0	0	10,224	118,077	18,099	262,195
4480	Holla School	0	0	0	0	0	36,553	0	0	0	0	0	0	0	8,308	8,308

Exhibit E

Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	NC Rate	NC Rate	NC Rate	
1000	State Agencies	SLGRP	879,850,147	2,041,430,395	369,920,191	3,291,200,732	16.27%	9.89%	14.68%	3,523,959,641
1039	SAIF	SLGRP	27,814,110	63,540,269	0	91,354,379	16.27%	9.89%	14.68%	89,616,022
1179	Professional Liability Fund	SLGRP	645,641	3,861,397	0	4,507,038	16.27%	9.89%	14.68%	4,511,241
1252	Oregon State University	SLGRP	65,493,589	214,236,038	290,110	280,019,737	16.27%	9.89%	14.68%	277,358,079
1254	University of Oregon	SLGRP	49,890,566	189,942,007	1,549,871	241,382,444	16.27%	9.89%	14.68%	240,885,802
2000	Lake County	SLGRP	729,673	2,722,329	1,660,770	5,112,771	18.11%	9.89%	14.68%	6,449,937
2001	Clackamas County	Indep	47,241,086	107,606,647	29,555,665	184,403,399	16.66%	9.89%	14.68%	205,401,808
2002	Curry County	Indep	1,302,850	3,495,080	1,560,534	6,358,463	18.42%	9.89%	14.68%	7,652,195
2003	Douglas County	Indep	7,335,438	15,867,105	5,875,643	29,078,185	19.07%	9.89%	14.68%	34,293,904
2004	Harney County	SLGRP	496,879	3,732,257	780,680	5,009,816	15.85%	9.89%	14.68%	5,621,799
2005	Jackson County	SLGRP	12,953,873	30,964,629	9,017,349	52,935,850	17.31%	9.89%	14.68%	59,892,809
2006	Jefferson County	Indep	1,496,374	4,014,421	2,018,161	7,528,956	17.61%	9.89%	14.68%	9,123,502
2007	Klamath County	SLGRP	878,694	0	3,579,747	4,458,441	21.44%	9.89%	14.68%	7,394,790
2008	Lane County	Indep	27,966,995	73,394,492	14,647,661	116,009,148	16.93%	9.89%	14.68%	126,824,581
2009	Marion County	SLGRP	27,095,142	56,433,211	15,913,099	99,441,452	17.05%	9.89%	14.68%	111,161,408
2011	Washington County	SLGRP	45,548,596	99,393,288	32,998,224	177,940,108	16.93%	9.89%	14.68%	202,275,621
2012	Grant County	SLGRP	805,472	2,292,900	754,734	3,853,106	18.41%	9.89%	14.68%	4,491,908
2013	Umatilla County	SLGRP	5,452,486	10,388,212	3,078,385	18,919,082	17.80%	9.89%	14.68%	21,388,217
2014	Linn County	Indep	13,111,582	23,779,855	7,225,436	44,116,874	17.36%	9.89%	14.68%	49,577,161
2015	Yamhill County	Indep	8,288,218	24,824,310	5,825,239	38,937,767	17.52%	9.89%	14.68%	43,621,562
2016	Sherman County	SLGRP	1,219,588	1,339,039	233,767	2,792,394	16.22%	9.89%	14.68%	2,867,269
2017	Columbia County	SLGRP	3,141,521	7,211,003	3,095,435	13,447,960	17.08%	9.89%	14.68%	15,795,138
2018	Coos County	SLGRP	5,295,979	10,360,353	3,598,736	19,255,068	17.52%	9.89%	14.68%	22,049,348
2020	Wasco County	SLGRP	1,632,935	4,764,495	1,260,708	7,658,138	16.33%	9.89%	14.68%	8,559,440
2021	Baker County	SLGRP	1,667,090	3,267,655	1,100,713	6,035,458	16.46%	9.89%	14.68%	6,793,054
2022	Gilliam County	SLGRP	981,562	1,320,093	263,602	2,565,257	16.80%	9.89%	14.68%	2,719,934
2023	Morrow County Rural School District Board	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2027	Deschutes County	SLGRP	21,742,433	48,686,884	15,598,782	86,028,100	16.94%	9.89%	14.68%	97,561,099
2028	Union County	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2035	Hood River County	SLGRP	3,034,237	4,195,475	1,306,348	8,536,060	16.09%	9.89%	14.68%	9,279,392
2036	Clatsop County	SLGRP	3,812,065	9,257,744	4,198,234	17,268,044	16.54%	9.89%	14.68%	20,355,661
2037	Polk County	Indep	6,004,656	13,860,727	3,441,777	23,307,160	17.18%	9.89%	14.68%	25,906,866
2038	Multnomah County	SLGRP	119,524,605	265,104,612	43,317,085	427,946,303	16.77%	9.89%	14.68%	457,240,907
2039	Malheur County	Indep	2,395,314	4,673,799	2,022,332	9,091,445	16.21%	9.89%	14.68%	10,488,829
2040	Benton County	SLGRP	7,889,276	23,462,340	4,245,970	35,597,586	16.43%	9.89%	14.68%	38,571,558
2042	Josephine County	SLGRP	5,172,035	14,330,035	5,124,216	24,626,285	16.50%	9.89%	14.68%	28,393,240
2043	Lincoln County	SLGRP	1,074,175	0	4,632,928	5,707,103	21.96%	9.89%	14.68%	9,526,766
2044	Crook County	SLGRP	450,631	0	2,456,092	2,906,723	21.37%	9.89%	14.68%	4,892,356
2050	Wallowa County	Indep	109,222	5,573	398,850	513,645	21.51%	9.89%	14.68%	843,361
2052	Tillamook County	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2053	Community Counseling Solutions	Indep	118,718	181,553	0	300,271	13.94%	9.89%	14.68%	275,964
2099	State Judiciary	Indep	29,580,512	0	0	29,580,512	19.54%	0.00%	0.00%	31,790,176
2100	City of Roseburg	SLGRP	4,388,213	3,563,184	5,019,988	12,971,385	18.82%	9.89%	14.68%	17,088,853
2101	City of Salem	Indep	35,516,859	44,548,950	23,080,985	103,146,794	18.40%	9.89%	14.68%	122,322,032
2102	City of Medford	SLGRP	14,396,365	19,742,540	11,766,021	45,904,925	18.79%	9.89%	14.68%	55,888,804
2103	City of Albany	SLGRP	10,825,959	11,975,197	9,778,801	32,579,957	18.04%	9.89%	14.68%	40,310,179

Exhibit E

Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	NC Rate	NC Rate	NC Rate	
2104	City of Ashland	SLGRP	5,999,116	8,749,822	3,639,671	18,388,609	17.56%	9.89%	14.68%	21,172,203
2105	City of Astoria	SLGRP	2,041,159	4,000,961	1,660,030	7,702,149	17.45%	9.89%	14.68%	8,983,338
2106	City of Beaverton	Indep	13,359,346	25,854,374	9,868,127	49,081,847	18.09%	9.89%	14.68%	57,157,513
2107	City of Bend	Indep	14,088,920	30,116,002	15,084,136	59,289,058	18.62%	9.89%	14.68%	71,900,379
2109	City of Canby	SLGRP	1,995,567	3,316,080	1,976,565	7,288,212	17.55%	9.89%	14.68%	8,815,145
2110	City of Coquille	SLGRP	531,103	990,285	465,493	1,986,881	19.27%	9.89%	14.68%	2,398,508
2111	City of Eugene	Indep	40,036,845	58,368,545	26,111,647	124,517,037	18.38%	9.89%	14.68%	146,313,128
2112	City Of Forest Grove	Indep	343,382	1,625,250	1,898,775	3,867,408	18.10%	9.89%	14.68%	5,370,187
2113	City of Grants Pass	SLGRP	4,341,307	6,540,591	5,359,381	16,241,279	18.77%	9.89%	14.68%	20,664,213
2114	City of Gresham	Indep	17,288,315	20,653,345	18,018,057	55,959,717	19.51%	9.89%	14.68%	71,595,284
2115	City of Hillsboro	Indep	22,185,088	39,916,762	18,520,219	80,622,069	17.72%	9.89%	14.68%	95,180,689
2117	City of McMinnville	SLGRP	3,555,539	4,440,538	5,289,758	13,285,835	18.23%	9.89%	14.68%	17,484,496
2118	City of Ontario	Indep	1,143,478	379,076	1,780,907	3,303,460	20.62%	9.89%	14.68%	4,846,360
2119	City of Oregon City	SLGRP	6,130,071	7,293,793	2,846,539	16,270,402	16.97%	9.89%	14.68%	18,207,719
2120	City of Lake Oswego	SLGRP	10,390,342	13,060,466	7,373,125	30,823,933	18.63%	9.89%	14.68%	37,047,503
2121	City of Portland	SLGRP	110,868,341	308,579,328	82,442,042	501,889,711	15.12%	9.89%	14.68%	552,978,767
2122	City of Redmond	SLGRP	3,244,918	8,961,765	3,805,785	16,012,468	17.12%	9.89%	14.68%	18,944,636
2123	City of St Helens	SLGRP	1,504,047	3,040,766	1,633,111	6,177,924	16.86%	9.89%	14.68%	7,393,102
2125	City of Vernonia	SLGRP	88,847	541,658	253,390	883,895	17.70%	9.89%	14.68%	1,088,354
2126	City of West Linn	SLGRP	2,151,583	4,999,044	2,394,259	9,544,886	15.53%	9.89%	14.68%	11,183,025
2127	City of Cottage Grove	Indep	872,675	3,358,063	1,006,820	5,237,558	19.90%	9.89%	14.68%	6,164,295
2128	City of Tillamook	SLGRP	535,320	1,182,569	472,572	2,190,461	17.67%	9.89%	14.68%	2,564,318
2129	City of Sweet Home	Indep	338,560	0	445,941	784,501	21.68%	9.89%	14.68%	1,195,815
2131	City of Drain	SLGRP	105,040	321,032	0	426,072	17.70%	9.89%	14.68%	429,283
2132	Eugene Water & Electric Board	SLGRP	11,190,671	38,361,589	0	49,552,260	14.26%	9.89%	14.68%	47,854,643
2135	McMinnville Water & Light Department	SLGRP	1,636,309	4,408,726	0	6,045,035	14.99%	9.89%	14.68%	5,840,092
2138	City of Hood River	SLGRP	1,963,014	1,983,707	1,770,510	5,717,231	19.27%	9.89%	14.68%	7,246,164
2139	City of Reedsport	SLGRP	600,901	944,310	312,938	1,858,149	18.14%	9.89%	14.68%	2,117,325
2140	City of Lebanon	SLGRP	2,071,865	4,068,930	1,690,806	7,831,602	17.90%	9.89%	14.68%	9,187,994
2142	City of Sherwood	SLGRP	2,610,833	5,625,257	1,258,149	9,494,239	17.20%	9.89%	14.68%	10,434,953
2143	City of Oakland	SLGRP	12,262	179,188	0	191,450	17.70%	9.89%	14.68%	194,471
2145	City of Vale	SLGRP	44,925	401,082	130,817	576,825	17.81%	9.89%	14.68%	684,945
2146	City of Prineville	Indep	1,146,356	2,545,681	1,496,834	5,188,871	16.94%	9.89%	14.68%	6,320,065
2147	City of Wheeler	SLGRP	0	81,394	0	81,394	16.35%	9.89%	14.68%	82,913
2148	City of Klamath Falls	SLGRP	3,355,896	5,635,844	1,733,069	10,724,809	18.01%	9.89%	14.68%	12,143,663
2149	City of Canyonville	Indep	78,442	310,200	0	388,642	15.29%	9.89%	14.68%	381,957
2150	City of Bandon	SLGRP	889,893	1,175,938	228,391	2,294,222	15.62%	9.89%	14.68%	2,368,086
2152	City of Coos Bay	Indep	2,225,444	3,296,367	2,492,355	8,014,166	21.56%	9.89%	14.68%	10,423,962
2154	City of Pendleton	SLGRP	2,688,857	5,069,539	3,129,517	10,887,913	19.24%	9.89%	14.68%	13,568,435
2155	City of Corvallis	SLGRP	10,556,072	17,510,420	11,629,707	39,696,200	17.38%	9.89%	14.68%	48,585,505
2157	City of Monmouth	SLGRP	1,119,186	2,316,645	966,045	4,401,877	15.26%	9.89%	14.68%	5,015,197
2158	City of Milton-Freewater	SLGRP	1,094,019	2,894,559	781,932	4,770,510	15.76%	9.89%	14.68%	5,285,826
2159	City of Baker City	SLGRP	1,062,447	1,292,079	1,742,819	4,097,345	17.37%	9.89%	14.68%	5,426,945
2160	City of Hermiston	SLGRP	2,800,255	3,072,855	1,334,323	7,207,433	17.34%	9.89%	14.68%	8,170,959
2161	City of Pilot Rock	SLGRP	123,086	159,379	62,091	344,556	15.93%	9.89%	14.68%	380,487
2162	City of Clatskanie	Indep	117,823	581,056	0	698,879	15.38%	9.89%	14.68%	691,571

Exhibit E

**Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	NC Rate	NC Rate	NC Rate	
2163	City of Milwaukie	SLGRP	2,205,748	6,832,128	2,458,733	11,496,609	16.86%	9.89%	14.68%	13,372,472
2165	City of Cornelius	Indep	952,457	1,354,225	542,881	2,849,563	15.65%	9.89%	14.68%	3,163,644
2166	City of Nyssa	SLGRP	180,412	262,109	209,459	651,980	18.68%	9.89%	14.68%	824,416
2167	City of Athena	Indep	131,854	152,794	0	284,648	11.61%	9.89%	14.68%	239,843
2168	City of Oakridge	SLGRP	385,072	476,890	473,685	1,335,647	19.64%	9.89%	14.68%	1,743,145
2170	City of Madras	SLGRP	621,136	1,188,194	570,537	2,379,868	18.63%	9.89%	14.68%	2,860,259
2172	City of Sandy	SLGRP	1,012,816	3,413,250	971,531	5,397,597	17.76%	9.89%	14.68%	6,192,005
2174	City of Mt Angel	Indep	78,606	445,430	416,175	940,212	12.41%	9.89%	14.68%	1,246,643
2175	City of Umatilla	SLGRP	613,814	2,029,737	773,140	3,416,691	19.65%	9.89%	14.68%	4,104,325
2176	City of Scappoose	SLGRP	873,075	1,275,010	323,672	2,471,757	16.23%	9.89%	14.68%	2,653,097
2177	City of Condon	SLGRP	123,704	107,149	0	230,853	13.66%	9.89%	14.68%	202,088
2178	City of Boardman	SLGRP	448,322	534,806	832,015	1,815,143	17.36%	9.89%	14.68%	2,450,740
2179	City of Estacada	SLGRP	219,189	1,099,348	0	1,318,537	14.89%	9.89%	14.68%	1,299,378
2180	City of Enterprise	SLGRP	217,074	330,089	274,634	821,797	13.66%	9.89%	14.68%	987,167
2181	City of Central Point	SLGRP	2,089,075	2,065,939	1,784,038	5,939,052	16.76%	9.89%	14.68%	7,199,170
2182	City of Cascade Locks	SLGRP	226,369	469,675	205,483	901,527	17.70%	9.89%	14.68%	1,063,809
2183	City of Myrtle Point	SLGRP	192,384	543,311	849,401	1,585,096	14.43%	9.89%	14.68%	2,214,914
2184	City of Port Orford	SLGRP	0	266,911	206,837	473,748	16.35%	9.89%	14.68%	639,294
2185	City of Wood Village	SLGRP	122,007	887,971	0	1,009,978	17.70%	9.89%	14.68%	1,023,323
2186	City of Chiloquin	Indep	63,615	190,527	0	254,142	17.61%	9.89%	14.68%	255,699
2187	City of Philomath	SLGRP	450,985	890,172	567,855	1,909,012	16.44%	9.89%	14.68%	2,323,241
2188	City of Talent	SLGRP	303,503	829,253	327,624	1,460,380	18.95%	9.89%	14.68%	1,743,013
2189	City of Willamina	Indep	164,162	464,654	0	628,816	12.66%	9.89%	14.68%	587,635
2191	City of Huntington	SLGRP	0	131,908	0	131,908	16.35%	9.89%	14.68%	134,371
2192	City of North Plains	SLGRP	0	748,835	0	748,835	16.35%	9.89%	14.68%	762,816
2193	City of Heppner	SLGRP	0	319,970	0	319,970	16.35%	9.89%	14.68%	325,944
2194	City of Cave Junction	SLGRP	84,659	560,626	0	645,285	17.70%	9.89%	14.68%	653,509
2195	City of Metolius	Indep	0	145,404	0	145,404	17.94%	9.89%	14.68%	148,119
2196	City of Hubbard	SLGRP	333,294	294,757	214,441	842,492	17.70%	9.89%	14.68%	1,005,629
2197	City of Myrtle Creek	SLGRP	108,444	682,443	436,166	1,227,053	13.66%	9.89%	14.68%	1,551,412
2198	City of Carlton	SLGRP	97,718	537,332	202,030	837,081	13.66%	9.89%	14.68%	979,643
2199	City of Junction City	SLGRP	991,748	1,404,460	347,603	2,743,811	15.78%	9.89%	14.68%	2,908,860
2200	City of Wallowa	SLGRP	76,049	128,306	0	204,355	13.66%	9.89%	14.68%	187,837
2201	City of Coburg	SLGRP	237,366	535,633	200,839	973,838	13.66%	9.89%	14.68%	1,080,712
2202	City of Dallas	SLGRP	1,391,826	3,186,517	1,848,548	6,426,891	16.98%	9.89%	14.68%	7,829,374
2203	City of Rockaway Beach	SLGRP	173,099	570,755	0	743,854	18.00%	9.89%	14.68%	752,779
2204	City of Burns	SLGRP	69,522	414,987	407,632	892,142	17.12%	9.89%	14.68%	1,212,266
2205	City of Elgin	SLGRP	9,199	665,008	0	674,207	13.66%	9.89%	14.68%	684,335
2206	City of Weston	SLGRP	41,363	177,897	0	219,260	13.66%	9.89%	14.68%	212,294
2207	City of Mill City	SLGRP	71,274	247,509	0	318,783	13.66%	9.89%	14.68%	305,678
2208	City of Fairview	SLGRP	364,878	1,300,616	0	1,665,494	15.00%	9.89%	14.68%	1,625,923
2209	City of Monroe	SLGRP	0	172,128	0	172,128	16.35%	9.89%	14.68%	175,342
2210	City of Helix	Indep	0	15,134	0	15,134	17.94%	9.89%	14.68%	15,417
2211	City of Jefferson	SLGRP	203,995	309,150	0	513,145	15.68%	9.89%	14.68%	490,847
2212	Town of Lakeview	SLGRP	232,999	624,062	110,905	967,967	16.61%	9.89%	14.68%	1,045,569
2213	City of Stanfield	Indep	242,761	341,322	180,223	764,306	20.69%	9.89%	14.68%	944,071

Exhibit E

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	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	NC Rate	NC Rate	NC Rate	
2214	City of Yamhill	SLGRP	198,853	236,829	56,838	492,520	19.17%	9.89%	14.68%	551,872
2215	City of Powers	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2216	City of Brookings	SLGRP	454,740	1,356,028	1,219,194	3,029,961	18.56%	9.89%	14.68%	4,011,172
2217	City of Sutherlin	SLGRP	750,988	1,255,420	1,426,918	3,433,326	15.85%	9.89%	14.68%	4,468,138
2218	City of Prairie City	Indep	87,062	66,353	0	153,415	12.05%	9.89%	14.68%	125,292
2219	City of Sheridan	Indep	373,280	713,536	0	1,086,816	14.16%	9.89%	14.68%	1,017,569
2220	City of Garibaldi	SLGRP	0	445,837	82,688	528,525	16.35%	9.89%	14.68%	601,037
2221	City of Sisters	SLGRP	185,074	913,525	0	1,098,599	13.66%	9.89%	14.68%	1,069,626
2222	City of Jacksonville	Indep	280,522	610,670	419,906	1,311,098	20.19%	9.89%	14.68%	1,679,447
2223	City of Cannon Beach	SLGRP	819,844	1,598,079	447,963	2,865,887	16.33%	9.89%	14.68%	3,159,967
2224	City of Falls City	SLGRP	0	199,801	0	199,801	16.35%	9.89%	14.68%	203,532
2225	City of Echo	SLGRP	64,973	125,022	0	189,995	17.70%	9.89%	14.68%	190,607
2226	City of Hines	SLGRP	59,869	277,566	131,035	468,470	21.37%	9.89%	14.68%	585,870
2227	Town Of Bonanza	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2228	City of Turner	SLGRP	238,772	264,241	58,880	561,893	17.76%	9.89%	14.68%	606,994
2229	City of John Day	SLGRP	134,080	503,569	78,761	716,410	13.66%	9.89%	14.68%	753,607
2231	City of Banks	SLGRP	0	353,495	0	353,495	16.35%	9.89%	14.68%	360,095
2232	City of Joseph	Indep	0	265,910	0	265,910	17.94%	9.89%	14.68%	270,874
2233	City of Lafayette	SLGRP	239,740	355,456	0	595,196	15.45%	9.89%	14.68%	565,812
2234	City of Aumsville	SLGRP	307,397	571,702	296,995	1,176,094	17.85%	9.89%	14.68%	1,411,709
2235	City of Amity	SLGRP	89,543	244,386	0	333,929	17.70%	9.89%	14.68%	336,119
2236	City of Creswell	SLGRP	497,611	764,492	0	1,262,103	14.22%	9.89%	14.68%	1,167,947
2237	City of Troutdale	SLGRP	1,194,775	2,942,960	0	4,137,735	14.50%	9.89%	14.68%	3,950,738
2238	City of Warrenton	SLGRP	394,121	1,677,925	810,952	2,882,999	17.51%	9.89%	14.68%	3,529,289
2240	City of Wilsonville	SLGRP	3,253,755	8,335,764	0	11,589,519	15.47%	9.89%	14.68%	11,259,850
2241	City of Bay City	SLGRP	159,913	481,514	43,149	684,576	15.97%	9.89%	14.68%	707,609
2242	City of Gaston	SLGRP	0	100,856	0	100,856	16.35%	9.89%	14.68%	102,739
2243	City Of Brownsville	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2244	City of Lakeside	SLGRP	0	198,408	0	198,408	16.35%	9.89%	14.68%	202,113
2245	City of Dundee	SLGRP	127,396	251,787	255,705	634,888	13.66%	9.89%	14.68%	806,404
2246	City of Merrill	Indep	23,911	0	56,093	80,004	60.85%	9.89%	14.68%	179,661
2247	City of Malin	SLGRP	57,671	42,546	14,041	114,259	13.66%	9.89%	14.68%	111,610
2248	City of Fossil	Indep	0	89,505	0	89,505	17.94%	9.89%	14.68%	91,176
2249	City of Phoenix	SLGRP	227,895	629,999	358,339	1,216,233	16.59%	9.89%	14.68%	1,486,214
2250	City of Gold Beach	Indep	336,552	211,864	338,676	887,092	16.81%	9.89%	14.68%	1,128,562
2251	City of Rogue River	SLGRP	297,227	236,217	260,739	794,183	16.95%	9.89%	14.68%	980,862
2252	City of Dayton	SLGRP	162,278	465,668	0	627,946	15.28%	9.89%	14.68%	610,740
2253	Town of Butte Falls	Indep	0	75,624	79,963	155,587	17.94%	9.89%	14.68%	219,073
2254	City of Shady Cove	SLGRP	0	230,214	0	230,214	16.35%	9.89%	14.68%	234,512
2255	Town of Canyon City	SLGRP	0	105,328	0	105,328	16.35%	9.89%	14.68%	107,294
2256	City of Jordan Valley	SLGRP	48,217	12,135	0	60,352	13.66%	9.89%	14.68%	48,587
2257	City of Culver	Indep	83,057	94,207	0	177,264	17.09%	9.89%	14.68%	174,035
2258	City of Adair Village	SLGRP	0	309,554	0	309,554	16.35%	9.89%	14.68%	315,334
2259	Town Of Hammond	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2260	City of Riddle	SLGRP	140,659	249,739	0	390,398	15.93%	9.89%	14.68%	377,640
2261	City of Waldport	Indep	237,393	579,156	0	816,549	14.48%	9.89%	14.68%	779,028

Exhibit E

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	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	NC Rate	NC Rate	NC Rate	
2262	City of Dufur	Indep	0	172,232	0	172,232	17.94%	9.89%	14.68%	175,447
2263	City of La Grande	SLGRP	437,366	2,855	1,807,684	2,247,905	21.77%	9.89%	14.68%	3,737,542
2264	City of Gervais	Indep	188,936	315,149	165,335	669,420	15.39%	9.89%	14.68%	774,639
2265	City of Westfir	SLGRP	0	65,861	0	65,861	16.35%	9.89%	14.68%	67,091
2266	City of Irrigon	SLGRP	230,644	268,220	0	498,864	13.66%	9.89%	14.68%	446,511
2267	City of Independence	SLGRP	989,773	1,678,586	851,418	3,519,777	18.16%	9.89%	14.68%	4,210,867
2268	City of Harrisburg	SLGRP	181,200	597,523	0	778,723	13.77%	9.89%	14.68%	745,911
2269	City of Durham	SLGRP	0	81,735	0	81,735	16.35%	9.89%	14.68%	83,261
2270	City of Lyons	SLGRP	28,622	46,275	0	74,897	17.70%	9.89%	14.68%	75,003
2271	City of Columbia City	SLGRP	34,518	456,912	0	491,430	23.12%	9.89%	14.68%	509,335
2272	City of Aurora	SLGRP	0	289,789	0	289,789	16.35%	9.89%	14.68%	295,200
2273	City of Silverton	SLGRP	768,671	1,520,622	895,802	3,185,096	16.54%	9.89%	14.68%	3,839,468
2274	City of Gold Hill	SLGRP	0	140,883	0	140,883	16.35%	9.89%	14.68%	143,514
2275	City of Toledo	SLGRP	393,138	1,502,938	623,728	2,519,804	18.11%	9.89%	14.68%	3,030,498
2276	City of Newport	SLGRP	726,513	0	1,740,327	2,466,840	21.66%	9.89%	14.68%	3,956,802
2277	City Of Rajneeshpuram	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2278	City of Springfield	SLGRP	12,639,835	10,989,088	10,913,861	34,542,783	18.47%	9.89%	14.68%	43,420,503
2279	City of Keizer	Indep	1,324,720	3,607,583	2,170,774	7,103,077	21.34%	9.89%	14.68%	9,085,663
2280	City of Winston	SLGRP	276,182	965,943	555,212	1,797,337	19.27%	9.89%	14.68%	2,262,900
2281	City of Manzanita	SLGRP	139,647	488,554	229,032	857,234	19.29%	9.89%	14.68%	1,052,659
2282	City of Eagle Point	Indep	191,990	0	749,426	941,416	20.56%	9.89%	14.68%	1,548,293
2283	City of Maupin	Indep	0	472,451	0	472,451	17.94%	9.89%	14.68%	481,272
2284	City of Halsey	SLGRP	73,113	207,060	0	280,173	13.66%	9.89%	14.68%	265,855
2285	City of Veneta	SLGRP	347,903	729,232	0	1,077,135	15.69%	9.89%	14.68%	1,043,069
2286	City of Millersburg	SLGRP	41,970	273,859	0	315,829	13.66%	9.89%	14.68%	310,504
2287	City of King City	SLGRP	114,996	0	317,821	432,817	21.37%	9.89%	14.68%	699,699
2288	City of Tualatin	SLGRP	2,611,148	7,551,928	2,783,221	12,946,297	18.22%	9.89%	14.68%	15,253,334
2289	City Of St Paul	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2290	City of Molalla	Indep	1,403,361	1,682,604	890,310	3,976,276	16.77%	9.89%	14.68%	4,589,849
2291	City of Florence	SLGRP	890,590	2,341,377	741,939	3,973,905	15.83%	9.89%	14.68%	4,478,373
2292	City of North Bend	SLGRP	1,121,188	1,503,249	1,394,142	4,018,578	19.57%	9.89%	14.68%	5,214,491
2293	City of Lowell	SLGRP	0	340,357	0	340,357	16.35%	9.89%	14.68%	346,711
2294	City of Depoe Bay	SLGRP	93,323	624,541	0	717,864	17.70%	9.89%	14.68%	727,051
2295	City of Tigard	SLGRP	2,334,099	0	4,679,869	7,013,968	21.47%	9.89%	14.68%	11,068,979
2296	City of Happy Valley	SLGRP	1,434,743	4,696,828	0	6,131,571	14.79%	9.89%	14.68%	5,951,609
2297	City of Rainier	Indep	360,414	608,786	176,618	1,145,818	17.50%	9.89%	14.68%	1,280,774
2298	City of Lincoln City	SLGRP	1,865,858	5,043,140	1,629,069	8,538,067	16.83%	9.89%	14.68%	9,758,110
2299	City of Dunes City	SLGRP	0	47,070	0	47,070	16.35%	9.89%	14.68%	47,949
2300	City of Yachats	SLGRP	157,529	295,548	0	453,077	17.70%	9.89%	14.68%	454,421
2301	City of Moro	SLGRP	0	117,509	0	117,509	16.35%	9.89%	14.68%	119,703
2302	City of Mt. Vernon	SLGRP	73,396	99,422	0	172,818	17.70%	9.89%	14.68%	172,729
2303	City of Woodburn	SLGRP	2,773,323	4,781,085	2,057,556	9,611,964	17.20%	9.89%	14.68%	11,148,707
2304	City of Gladstone	SLGRP	1,102,774	1,196,244	1,856,453	4,155,471	16.69%	9.89%	14.68%	5,528,449
2305	City of Elkton	SLGRP	51,726	25,661	0	77,387	13.66%	9.89%	14.68%	65,002
2306	City of Imbler	SLGRP	0	17,827	0	17,827	16.35%	9.89%	14.68%	18,160
2307	City of Yoncalla	SLGRP	0	187,894	0	187,894	16.35%	9.89%	14.68%	191,402

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			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	NC Rate	NC Rate	NC Rate	
2308	City of North Powder	SLGRP	0	112,357	0	112,357	16.35%	9.89%	14.68%	114,455
2309	City of Gearhart	Indep	262,164	291,584	217,643	771,391	18.52%	9.89%	14.68%	950,663
2400	Gilliam County Fire Services	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2403	Central Coos Fire and Rescue	Indep	0	4,114	55,584	59,698	17.94%	9.89%	14.68%	102,924
2501	Port of The Dalles	SLGRP	120,078	67,454	0	187,532	13.66%	9.89%	14.68%	158,928
2507	Port of Astoria	Indep	249,961	1,310,019	0	1,559,980	12.92%	9.89%	14.68%	1,512,100
2508	Multnomah Drainage	SLGRP	570,834	2,784,115	0	3,354,949	13.66%	9.89%	14.68%	3,264,962
2510	Horsefly Irrigation District	SLGRP	0	130,026	0	130,026	16.35%	9.89%	14.68%	132,454
2511	Grants Pass Irrigation District	SLGRP	0	617,399	0	617,399	16.35%	9.89%	14.68%	628,926
2512	Port of Portland	SLGRP	21,176,040	45,672,600	5,576,523	72,425,163	16.51%	9.89%	14.68%	75,659,676
2513	Port of Coos Bay	SLGRP	199,356	1,439,327	0	1,638,683	16.40%	9.89%	14.68%	1,646,018
2515	Klamath County Fire District 1	Indep	1,243,359	1,041,859	4,528,035	6,813,253	20.39%	9.89%	14.68%	10,498,733
2518	Clackamas County Housing Authority	Indep	1,358,839	1,799,525	0	3,158,364	16.33%	9.89%	14.68%	3,053,563
2519	Home Forward	SLGRP	5,206,907	15,139,414	0	20,346,321	14.88%	9.89%	14.68%	19,683,399
2521	League of Oregon Cities	Indep	226,676	1,596,034	0	1,822,710	11.33%	9.89%	14.68%	1,767,085
2522	Lane Council of Governments	SLGRP	2,489,794	12,590,258	0	15,080,052	15.85%	9.89%	14.68%	14,995,796
2526	Clatskanie PUD	SLGRP	557,623	4,064,054	0	4,621,677	13.66%	9.89%	14.68%	4,558,872
2527	Deschutes Valley Water District	Indep	862,013	778,088	0	1,640,101	15.83%	9.89%	14.68%	1,543,127
2528	Columbia River Fire & Rescue	SLGRP	1,706,613	643,159	3,386,332	5,736,104	21.81%	9.89%	14.68%	8,717,408
2529	East Fork Irrigation District	Indep	62,017	254,127	0	316,144	14.57%	9.89%	14.68%	308,569
2530	River Road Water District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2531	Oregon School Boards Association	SLGRP	916,308	2,735,087	0	3,651,395	16.45%	9.89%	14.68%	3,615,181
2533	Owyhee Irrigation District	Indep	160,957	1,115,451	0	1,276,408	18.84%	9.89%	14.68%	1,303,060
2535	Athena Cemetary Maintenance District 1	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2536	Valley View Cemetery	Indep	9,980	53,661	0	63,641	18.17%	9.89%	14.68%	64,636
2538	Clackamas Vector Control	SLGRP	0	263,048	0	263,048	16.35%	9.89%	14.68%	267,959
2540	West Extension Irrigation District	SLGRP	104,227	189,210	0	293,437	13.66%	9.89%	14.68%	271,048
2541	Jackson County Vector Control District	SLGRP	0	289,385	0	289,385	16.35%	9.89%	14.68%	294,787
2542	Rainbow Water District	SLGRP	169,543	457,058	0	626,601	17.70%	9.89%	14.68%	630,642
2545	Council of Governments	SLGRP	877,678	9,341,515	0	10,219,193	16.84%	9.89%	14.68%	10,328,827
2547	Metzger Water District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2549	Rogue River Fire District	SLGRP	541,956	855	722,140	1,264,951	20.19%	9.89%	14.68%	1,885,409
2550	Nyssa Road Assessment District 2	Indep	76,034	143,174	0	219,208	14.67%	9.89%	14.68%	207,195
2551	Sandy Fire Department	SLGRP	746,535	23,795	1,081,002	1,851,332	21.31%	9.89%	14.68%	2,819,378
2552	Winston-Dillard Fire District	SLGRP	420,754	75,242	552,773	1,048,769	21.74%	9.89%	14.68%	1,561,622
2553	Tangent Rural Fire Protection District	SLGRP	783	0	208,011	208,794	23.12%	9.89%	14.68%	370,482
2555	Monroe Fire Department	SLGRP	312	30,886	116,797	147,995	23.08%	9.89%	14.68%	239,323
2556	Jackson County Fire District 5	Indep	1,210,921	87,386	1,951,050	3,249,357	22.22%	9.89%	14.68%	5,034,496
2557	Estacada Fire Department	SLGRP	177,715	41,361	361,834	580,910	20.08%	9.89%	14.68%	881,121
2559	Keizer Fire Department	SLGRP	598,095	200,425	3,451,112	4,249,632	22.24%	9.89%	14.68%	7,065,898
2561	Jefferson Rural Fire Protection District	SLGRP	0	25,890	225,924	251,814	16.35%	9.89%	14.68%	427,677
2562	Wy'East Fire District	SLGRP	54,997	0	0	54,997	21.37%	9.89%	14.68%	64,641
2563	Central Oregon Irrigation District	SLGRP	338,492	1,392,165	0	1,730,657	14.78%	9.89%	14.68%	1,693,317
2564	Illinois Valley Fire District	SLGRP	93,571	170,292	533,503	797,366	21.37%	9.89%	14.68%	1,231,101
2567	Charleston Rural Fire Protection District	SLGRP	65,951	7,779	108,248	181,979	21.37%	9.89%	14.68%	277,719
2568	Molalla Rural Fire Protection District 73	SLGRP	446,788	60,241	1,131,129	1,638,158	21.37%	9.89%	14.68%	2,595,700

Exhibit E

Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	NC Rate	NC Rate	NC Rate	
2569	Central Oregon Intergovernmental Council	SLGRP	794,292	3,969,499	0	4,763,791	14.08%	9.89%	14.68%	4,658,709
2570	Port of St Helens	Indep	0	980,237	0	980,237	17.94%	9.89%	14.68%	998,538
2571	Crystal Springs Water District	SLGRP	147,651	478,754	0	626,405	13.66%	9.89%	14.68%	598,623
2572	Local Government Personnel Institute	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2575	Jefferson County Rural Fire Protection District 1	Indep	187,078	989,773	237,721	1,414,572	18.59%	9.89%	14.68%	1,621,789
2576	Depoe Bay Rural Fire Protection District	SLGRP	0	65,840	1,420,051	1,485,890	16.35%	9.89%	14.68%	2,589,477
2579	La Pine Rural Fire Protection District	SLGRP	958,425	109,120	1,141,087	2,208,632	22.00%	9.89%	14.68%	3,297,741
2580	Marion County Fire District 1	SLGRP	2,053,616	43,988	2,578,189	4,675,792	20.92%	9.89%	14.68%	6,987,284
2581	Port of Umatilla	Indep	184,372	0	0	184,372	20.72%	9.89%	14.68%	210,110
2582	Talent Irrigation District	SLGRP	257,903	206,086	0	463,989	17.70%	9.89%	14.68%	461,003
2585	Rogue River Valley Irrigation District	SLGRP	168,290	258,522	0	426,812	13.66%	9.89%	14.68%	389,785
2587	Tualatin Valley Irrigation District	SLGRP	71,425	373,317	0	444,742	13.66%	9.89%	14.68%	433,948
2588	Clatskanie Rural Fire Protection District	SLGRP	319,974	0	1,163,045	1,483,019	22.62%	9.89%	14.68%	2,463,974
2589	West Slope Water District	SLGRP	134,602	306,306	0	440,908	17.70%	9.89%	14.68%	443,059
2590	Redmond Fire & Rescue	SLGRP	2,309,215	884,950	2,927,233	6,121,398	21.47%	9.89%	14.68%	8,827,894
2592	Medford Irrigation District	SLGRP	100,211	303,581	0	403,792	15.64%	9.89%	14.68%	395,451
2594	Metro	SLGRP	18,072,307	51,184,011	0	69,256,318	14.86%	9.89%	14.68%	66,910,113
2595	Canby Fire District	SLGRP	630,034	77,928	2,102,939	2,810,901	19.57%	9.89%	14.68%	4,492,928
2596	Bend Parks & Recreation	Indep	2,003,259	7,666,446	0	9,669,705	14.89%	9.89%	14.68%	9,450,148
2597	Mapleton Water District	Indep	0	49,174	0	49,174	17.94%	9.89%	14.68%	50,092
2598	Marion County Housing Authority	SLGRP	137,738	764,675	0	902,413	14.66%	9.89%	14.68%	890,009
2599	South Suburban Sanitary District	SLGRP	159,963	494,263	0	654,226	15.83%	9.89%	14.68%	642,763
2600	Winston-Dillard Water District	SLGRP	74,189	412,876	0	487,065	13.66%	9.89%	14.68%	476,322
2601	Baker Valley Irrigation District	SLGRP	53,782	0	0	53,782	17.70%	9.89%	14.68%	52,357
2602	Aumsville Rural Fire Protection District	SLGRP	62,442	0	350,760	413,202	13.66%	9.89%	14.68%	669,962
2603	Corbett Water District	SLGRP	0	161,165	0	161,165	16.35%	9.89%	14.68%	164,174
2604	Netarts-Oceanside Sanitary District	SLGRP	185,521	258,791	0	444,312	13.66%	9.89%	14.68%	403,005
2605	Scio Fire District	SLGRP	96,983	0	39,178	136,161	21.37%	9.89%	14.68%	183,580
2606	West Valley Housing Authority	SLGRP	379,307	498,341	0	877,648	14.38%	9.89%	14.68%	807,639
2607	Hoodland Fire District 74	SLGRP	329,203	36,477	1,184,840	1,550,520	19.78%	9.89%	14.68%	2,499,905
2608	Gaston Rural Fire Protection District	Indep	0	0	273,861	273,861	17.94%	9.89%	14.68%	486,453
2610	Turner Fire District	Indep	19,911	49,301	421,578	490,791	72.13%	9.89%	14.68%	878,053
2611	Burnt River Irrigation District	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2612	Community Services Consortium	SLGRP	1,141,786	5,426,624	0	6,568,410	14.12%	9.89%	14.68%	6,414,650
2613	Polk Soil & Water Conservation District	Indep	0	205,543	0	205,543	17.94%	9.89%	14.68%	209,381
2614	Mountain Valley Mental Health Program	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2615	Humanities Council	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2616	Alcohol Safety Action Program	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2617	Clean Water Services	SLGRP	10,621,892	28,299,725	0	38,921,617	15.52%	9.89%	14.68%	37,894,928
2618	Estacada Cemetery District	Indep	8,021	58,361	0	66,382	18.26%	9.89%	14.68%	67,506
2619	Comprehensive Options For Drug Abusers	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2620	Jackson County Fire District 4	SLGRP	0	15,517	535,671	551,188	16.35%	9.89%	14.68%	967,309
2623	Evans Valley Fire District 6	Indep	0	0	126,465	126,465	17.94%	9.89%	14.68%	224,638
2624	Klamath Vector Control	SLGRP	0	112,760	0	112,760	16.35%	9.89%	14.68%	114,865
2625	Port of Newport	SLGRP	237,506	1,101,744	0	1,339,250	15.00%	9.89%	14.68%	1,318,256
2626	Tillamook Peoples Utility District	SLGRP	2,913,888	6,825,964	0	9,739,852	15.27%	9.89%	14.68%	9,400,634

Exhibit E

**Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	NC Rate	NC Rate	NC Rate	
2628	McKenzie Fire And Rescue	SLGRP	161,987	137,709	318,609	618,305	21.37%	9.89%	14.68%	896,611
2629	Metropolitan Wastewater Management Commission	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2630	Sheridan Fire District	SLGRP	80,306	66,420	1,102,728	1,249,454	21.37%	9.89%	14.68%	2,120,801
2631	Arch Cape Water-Sanitary District	SLGRP	84,685	60,902	0	145,587	13.66%	9.89%	14.68%	125,663
2632	Umpqua Regional Council of Governments	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2633	Port of Cascade Locks	Indep	71,939	656,749	0	728,688	15.66%	9.89%	14.68%	730,971
2637	Northeast Oregon Housing Authority	Indep	0	836,137	0	836,137	17.94%	9.89%	14.68%	851,748
2638	North Douglas County Fire and EMS	SLGRP	173,827	34,751	215,055	423,633	21.37%	9.89%	14.68%	621,705
2641	Suburban East Salem Water District	SLGRP	231,747	156,131	0	387,878	16.75%	9.89%	14.68%	372,543
2642	Dexter Rural Fire Protection District	SLGRP	0	0	133,183	133,183	16.35%	9.89%	14.68%	236,570
2643	Sweet Home Cemetery	Indep	47,016	129,724	0	176,740	19.06%	9.89%	14.68%	181,432
2644	Lakeside Water District	Indep	104,570	170,327	0	274,897	13.46%	9.89%	14.68%	250,920
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	37,909	171,024	91,009	299,942	20.44%	9.89%	14.68%	378,491
2646	Keno Rural Fire Protection District	Indep	4,329	0	563	4,892	374.80%	9.89%	14.68%	90,238
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	0	46,520	459,943	506,462	16.35%	9.89%	14.68%	864,375
2648	Black Butte Ranch Rural Fire Protection District	Indep	0	74,981	408,399	483,380	17.94%	9.89%	14.68%	801,812
2649	Colton Fire Department	SLGRP	17,351	0	3,133	20,484	23.12%	9.89%	14.68%	27,629
2651	Imbler Rural Fire Protection District	SLGRP	0	11,594	0	11,594	16.35%	9.89%	14.68%	11,810
2652	The Oregon Consortium	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2653	Umatilla Fire Department	SLGRP	63,082	44,570	269,396	377,047	23.12%	9.89%	14.68%	604,139
2654	Spring Valley Rural Fire Protection District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2655	North Bay Rural Fire Protection District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	2,415,825	12,857,994	0	15,273,819	14.93%	9.89%	14.68%	15,081,808
2658	Salem Metropolitan Communication Agency	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2659	Silverton Fire District	SLGRP	346,317	0	182,535	528,852	21.29%	9.89%	14.68%	729,753
2660	Tualatin Valley Fire & Rescue	SLGRP	22,938,022	6,728,616	37,351,309	67,017,946	21.15%	9.89%	14.68%	99,883,275
2661	Lincoln County 911	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2662	East Central Oregon Association of Counties	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2663	Metropolitan Area Communications Commission	SLGRP	0	893,417	0	893,417	16.35%	9.89%	14.68%	910,097
2664	Applegate Valley Rural Fire Protection District 9	Indep	200,409	56,766	340,947	598,123	25.59%	9.89%	14.68%	945,510
2665	N NE Community Mental Health Center	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2666	Central City Concern	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2667	Mental Health Services West Inc	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2668	Southeast Mental Health Network Inc	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2669	Roseburg Urban Sanitary Authority	SLGRP	523,922	611,793	0	1,135,715	15.75%	9.89%	14.68%	1,077,062
2670	Mt Hood Community Mental Health Ctr	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2671	Columbia 911 Communications District	SLGRP	431,389	1,020,860	0	1,452,249	14.59%	9.89%	14.68%	1,386,087
2672	Rockwood Water PUD	Indep	699,572	1,383,859	0	2,083,431	12.96%	9.89%	14.68%	1,908,351
2673	Port Orford Library	SLGRP	39,677	41,579	0	81,256	13.66%	9.89%	14.68%	72,165
2674	Nestucca Rural Fire District	SLGRP	84,986	25,928	673,297	784,211	21.38%	9.89%	14.68%	1,322,311
2676	Woodburn Fire District	SLGRP	700,685	137,733	1,281,677	2,120,096	21.72%	9.89%	14.68%	3,253,961
2677	Portland Private Industry Council Inc	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2678	Central Oregon Regional Housing Authority	Indep	132,128	1,137,568	0	1,269,696	12.62%	9.89%	14.68%	1,250,516
2679	Columbia River Public Utility District	Indep	1,237,950	3,674,403	0	4,912,353	13.74%	9.89%	14.68%	4,678,523
2681	Cloverdale Rural Fire Protection District	SLGRP	140,523	5,072	74,681	220,276	23.12%	9.89%	14.68%	316,510
2684	Parkdale Fire District	SLGRP	100,483	0	58,824	159,307	21.37%	9.89%	14.68%	222,591

Exhibit E

**Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2685	Oregon Community College Association	Indep	110,330	420,867	0	531,197	13.76%	9.89%	14.68%	512,223
2686	Weston Cemetery	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2687	Columbia Drainage Vector Control District	SLGRP	84,396	125,787	0	210,183	13.66%	9.89%	14.68%	191,542
2688	Polk County Fire District 1	Indep	554,672	98,532	1,040,069	1,693,273	21.24%	9.89%	14.68%	2,595,794
2689	Redmond Area Park & Recreation District	Indep	231,410	462,551	0	693,961	15.11%	9.89%	14.68%	663,500
2692	Siuslaw Public Library	SLGRP	140,590	257,073	0	397,663	13.66%	9.89%	14.68%	367,498
2693	City-County Insurance Services	Indep	1,991,276	5,591,435	0	7,582,711	12.94%	9.89%	14.68%	7,113,019
2694	Philomath Fire Department	SLGRP	0	53,932	545,798	599,731	16.35%	9.89%	14.68%	1,024,430
2695	Washington County Consolidated Communications Agency	SLGRP	1,564,170	6,599,157	0	8,163,327	13.97%	9.89%	14.68%	7,924,193
2696	Stayton Fire District	SLGRP	457,701	40,716	151,468	649,885	20.46%	9.89%	14.68%	825,576
2697	Oregon Museum Park	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2698	Halsey Shedd Rural Fire Protection District	Indep	22,142	0	179,086	201,228	16.42%	9.89%	14.68%	338,104
2699	Chetco Library Board	SLGRP	61,706	306,938	0	368,644	17.70%	9.89%	14.68%	372,739
2700	Lowell Rural Fire Protection District	SLGRP	12,009	0	299,676	311,685	21.37%	9.89%	14.68%	546,423
2701	Sisters-Camp Sherman Rural Fire Protection District	SLGRP	351,856	6,993	778,691	1,137,540	19.53%	9.89%	14.68%	1,768,243
2702	Banks Fire District 13	Indep	0	68,100	130,529	198,630	17.94%	9.89%	14.68%	301,228
2703	Westport Sewer District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2704	Clatsop County 4-H District	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2705	Lebanon Fire District	SLGRP	1,399,708	284,071	2,787,924	4,471,703	22.45%	9.89%	14.68%	6,969,797
2707	Clatskanie Library	SLGRP	0	121,058	0	121,058	16.35%	9.89%	14.68%	123,318
2708	Milton-Freewater Cemetery District 3	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2709	Scappoose Public Library	SLGRP	0	148,043	0	148,043	16.35%	9.89%	14.68%	150,807
2710	Klamath County Emergency Communications District	SLGRP	263,869	718,242	0	982,111	14.76%	9.89%	14.68%	945,860
2713	Port of Tillamook Bay	SLGRP	129,583	792,712	0	922,295	13.66%	9.89%	14.68%	904,867
2714	Winchester Bay Sanitary District	Indep	73,288	102,703	0	175,991	17.30%	9.89%	14.68%	174,354
2715	Jackson County Fire District 3	SLGRP	3,231,683	703,013	3,875,879	7,810,575	21.27%	9.89%	14.68%	11,381,369
2716	Neskowin Water District	SLGRP	0	245,078	0	245,078	16.35%	9.89%	14.68%	249,653
2717	Ice Fountain Water District	Indep	0	387,655	0	387,655	17.94%	9.89%	14.68%	394,893
2718	Curry Library	SLGRP	0	184,609	0	184,609	16.35%	9.89%	14.68%	188,056
2719	Human Solutions, Inc	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2720	Tri-Met	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2721	Klamath Housing Authority	SLGRP	147,514	643,085	0	790,599	13.66%	9.89%	14.68%	765,918
2722	Tillamook 9-1-1	Indep	99,013	569,748	0	668,761	10.78%	9.89%	14.68%	639,090
2723	Oregon Coastal Zone Management Association	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2724	Nehalem Bay Wastewater Agency	Indep	0	345,605	0	345,605	17.94%	9.89%	14.68%	352,057
2725	West Valley Fire District	Indep	0	85,196	680,005	765,201	17.94%	9.89%	14.68%	1,294,667
2726	Yamhill Communications Agency	SLGRP	132,095	838,689	0	970,784	17.70%	9.89%	14.68%	982,941
2728	Baker County Library District	SLGRP	42,027	493,527	0	535,554	17.70%	9.89%	14.68%	543,655
2729	Douglas County Fire District 2	Indep	912,071	98,813	3,288,950	4,299,834	22.74%	9.89%	14.68%	7,083,480
2731	Canby Utility Board	SLGRP	257,658	1,653,899	0	1,911,557	14.96%	9.89%	14.68%	1,896,778
2732	Umatilla County Special Library District	SLGRP	50,159	117,604	0	167,763	17.70%	9.89%	14.68%	168,629
2733	Wiard Memorial Park District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2734	Seal Rock Water District	SLGRP	196,253	358,779	0	555,032	14.69%	9.89%	14.68%	524,040
2736	Wasco 9-1-1	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2737	Portland Energy Conservation Inc	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2739	Scappoose Rural Fire Protection District	SLGRP	837,642	98,084	1,427,846	2,363,573	20.96%	9.89%	14.68%	3,601,804

Exhibit E

**Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	Rate	NC Rate	NC Rate	
2740	Neskowin Regional Sanitary Authority	Indep	0	199,732	0	199,732	17.94%	9.89%	14.68%	203,461
2741	Port of Garibaldi	SLGRP	0	460,920	0	460,920	16.35%	9.89%	14.68%	469,525
2742	Amity Fire District	SLGRP	0	9,195	0	9,195	16.35%	9.89%	14.68%	9,367
2743	Douglas Soil & Water Conservation District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2745	Clackamas County Fire District	SLGRP	8,740,470	2,860,815	27,032,380	38,633,665	20.89%	9.89%	14.68%	60,973,665
2746	Marion-Salem Data Center	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2747	Salem Housing Authority	Indep	805,863	1,785,259	0	2,591,122	14.38%	9.89%	14.68%	2,455,947
2749	Black Butte Ranch Police	SLGRP	0	125,683	124,245	249,927	16.35%	9.89%	14.68%	348,722
2750	Eastern Oregon Human Services Consortium	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2751	Lane Regional Air Protection Agency	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	0	125,970	160,954	286,924	16.35%	9.89%	14.68%	414,221
2753	Linn-Benton Housing Authority	SLGRP	835,517	703,542	0	1,539,059	14.57%	9.89%	14.68%	1,386,219
2756	Sandy Area Sch Trans Agency	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2757	City of Stayton	SLGRP	214,228	0	436,426	650,654	21.37%	9.89%	14.68%	1,027,009
2758	Mohawk Valley Rural Fire District	SLGRP	0	10,714	265,227	275,941	16.35%	9.89%	14.68%	482,031
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	110,529	0	0	110,529	19.35%	9.89%	14.68%	117,630
2761	Clackamas River Water	SLGRP	1,298,071	2,034,205	0	3,332,276	14.57%	9.89%	14.68%	3,112,393
2763	Junction City Fire Department	SLGRP	42,003	1,463	370,797	414,263	13.66%	9.89%	14.68%	691,687
2765	Green Sanitary	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2766	Southwest Lincoln County Water District	SLGRP	139,126	257,900	0	397,026	15.62%	9.89%	14.68%	382,238
2767	Springfield Utility Board	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2768	Lake County Library District	SLGRP	0	118,010	0	118,010	16.35%	9.89%	14.68%	120,213
2771	Harbor Water PUD	Indep	103,113	204,357	0	307,470	17.40%	9.89%	14.68%	306,851
2772	Umatilla County Soil & Water District	SLGRP	0	86,222	0	86,222	16.35%	9.89%	14.68%	87,832
2773	Housing Authority of Jackson County	SLGRP	1,126,661	2,301,487	0	3,428,148	14.07%	9.89%	14.68%	3,216,323
2774	Oregon Trail Library District	SLGRP	0	267,113	0	267,113	16.35%	9.89%	14.68%	272,100
2776	Rainier Cemetery District	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2777	City of Newberg	SLGRP	1,776,928	2,454,068	2,193,334	6,424,330	18.68%	9.89%	14.68%	8,221,477
2778	Mulino Water District 23	SLGRP	75,117	0	0	75,117	13.66%	9.89%	14.68%	56,435
2779	Brownsville Rural Fire Protection District	Indep	113,136	0	0	113,136	23.18%	9.89%	14.68%	144,237
2780	Nehalem Bay Health District	SLGRP	0	49,889	0	49,889	16.35%	9.89%	14.68%	50,821
2781	North Bend Coos-Curry Housing Authority	SLGRP	0	748,820	0	748,820	16.35%	9.89%	14.68%	762,801
2783	Tillamook Fire District	Indep	171,650	0	168,200	339,850	20.31%	9.89%	14.68%	490,511
2784	Eisenschmidt Pool	SLGRP	130,710	73,787	0	204,497	13.66%	9.89%	14.68%	173,367
2785	Fern Ridge Community Library	Indep	0	295,794	0	295,794	17.94%	9.89%	14.68%	301,317
2786	Seal Rock Rural Fire Protection District	SLGRP	0	0	187,546	187,546	16.35%	9.89%	14.68%	333,134
2788	Port of Hood River	Indep	280,842	1,099,266	0	1,380,108	13.31%	9.89%	14.68%	1,325,380
2789	Farmers Irrigation District	SLGRP	145,238	374,663	0	519,901	15.77%	9.89%	14.68%	507,630
2790	Silver Falls Library District	SLGRP	170,514	427,495	0	598,009	16.02%	9.89%	14.68%	585,716
2792	North Wasco County Parks And Recreation District	SLGRP	0	262,219	0	262,219	16.35%	9.89%	14.68%	267,115
2793	North Lincoln Fire & Rescue District 1	SLGRP	255,027	128,103	1,487,526	1,870,656	21.41%	9.89%	14.68%	3,073,064
2796	West Side Rural Fire Protection District	Indep	124,258	8,465	64,360	197,083	19.11%	9.89%	14.68%	253,545
2797	Vernonia Fire	Indep	28,681	0	145,129	173,810	13.11%	9.89%	14.68%	278,471
2798	Fairview Water District	SLGRP	0	146,081	0	146,081	16.35%	9.89%	14.68%	148,808
2799	Sublimity Fire District	SLGRP	43,790	0	106,775	150,565	13.66%	9.89%	14.68%	222,562
2801	Coburg Rural Fire Protection District	SLGRP	136,076	0	124,601	260,677	21.53%	9.89%	14.68%	382,461

Exhibit E

Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2802	Rural Road Assessment District 3	SLGRP	0	218,433	0	218,433	16.35%	9.89%	14.68%	222,512
2803	Southwestern Polk County Rural Fire Protection District	Indep	4,173	25,542	306,225	335,940	11.84%	9.89%	14.68%	572,678
2804	Aurora Rural Fire Protection District	SLGRP	0	0	766,629	766,629	16.35%	9.89%	14.68%	1,361,748
2806	Multnomah County Rural Fire Protection District 14	SLGRP	0	28,805	0	28,805	16.35%	9.89%	14.68%	29,343
2808	Lifeways	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2809	Juntura Road District 4	Indep	0	57,979	0	57,979	17.94%	9.89%	14.68%	59,061
2810	Sutherlin Water Control District	SLGRP	0	86,389	0	86,389	16.35%	9.89%	14.68%	88,002
2811	Mid-Columbia Center For Living	SLGRP	367,189	3,932,185	0	4,299,374	15.17%	9.89%	14.68%	4,311,963
2812	Workforce Development Board	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2814	The Job Council	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2816	Odell Sanitary District	SLGRP	61,899	248,688	0	310,587	13.66%	9.89%	14.68%	299,835
2817	Wickiup Water District	SLGRP	0	189,544	0	189,544	16.35%	9.89%	14.68%	193,083
2818	Netarts Water District	SLGRP	54,716	58,390	0	113,106	13.66%	9.89%	14.68%	100,589
2819	Harrisburg Fire and Rescue	SLGRP	16,030	0	302,622	318,652	21.37%	9.89%	14.68%	556,383
2820	Central Oregon Coast Fire & Rescue District	SLGRP	0	712	390,063	390,775	16.35%	9.89%	14.68%	693,586
2821	Tillamook County Soil And Water Conservation District	Indep	119,171	56,591	0	175,762	13.35%	9.89%	14.68%	145,148
2822	Deschutes County Rural Fire Protection District 2	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2823	Lyons Fire District	SLGRP	0	25,540	179,926	205,466	16.35%	9.89%	14.68%	345,616
2824	Glide Fire Department	SLGRP	9,391	87,431	61,783	158,604	21.37%	9.89%	14.68%	209,844
2825	Northern Oregon Corrections	SLGRP	819,957	1,283,602	1,305,528	3,409,087	16.86%	9.89%	14.68%	4,386,896
2826	Wasco County Soil-Water Conservation District	SLGRP	208,166	289,424	0	497,590	13.66%	9.89%	14.68%	451,222
2828	Deschutes Public Library District	Indep	1,723,693	3,617,350	0	5,341,043	14.27%	9.89%	14.68%	5,037,727
2829	Hubbard Rural Fire Protection District	SLGRP	0	0	240,514	240,514	16.35%	9.89%	14.68%	427,220
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	0	0	131,399	131,399	16.35%	9.89%	14.68%	233,401
2831	Oregon Advanced Technology Consortium, Inc	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2832	Careoregon	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2833	Boardman Rural Fire Protection District	Indep	0	54,043	684,762	738,804	17.94%	9.89%	14.68%	1,271,380
2834	Crescent Rural Fire Protection District	SLGRP	0	43,797	188,345	232,142	16.35%	9.89%	14.68%	379,168
2835	North Clackamas County Water Commission	Indep	0	178,233	0	178,233	17.94%	9.89%	14.68%	181,561
2836	Regional Organized Crime Narcotics Task Force	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2837	NORCOM	SLGRP	469,020	1,279,305	0	1,748,325	15.67%	9.89%	14.68%	1,707,414
2838	High Desert Parks & Recreation District	SLGRP	0	21,005	0	21,005	16.35%	9.89%	14.68%	21,397
2839	North Morrow Vector Control District	SLGRP	167,160	0	0	167,160	13.66%	9.89%	14.68%	125,587
2840	Cannon Beach Rural Fire Protection District	SLGRP	119,927	57,362	264,798	442,087	21.37%	9.89%	14.68%	669,744
2841	Jefferson County Soil & Water Conservation District	Indep	89,261	157,187	0	246,448	12.32%	9.89%	14.68%	220,605
2842	Tualatin Valley Water District	SLGRP	3,976,022	8,566,256	0	12,542,278	14.58%	9.89%	14.68%	11,914,560
2843	Yachats Rural Fire Protection District	SLGRP	90,331	0	286,511	376,842	22.73%	9.89%	14.68%	621,851
2844	Crook County Rural Fire Protection District 1	SLGRP	473,288	77,845	2,056,864	2,607,997	19.80%	9.89%	14.68%	4,248,276
2845	Sunrise Water Authority	Indep	457,920	1,616,157	0	2,074,077	13.30%	9.89%	14.68%	1,981,299
2846	Jefferson County Library District	SLGRP	8,648	307,199	0	315,847	13.66%	9.89%	14.68%	319,432
2847	Sweet Home Fire and Ambulance District	SLGRP	354,915	7,665	1,071,784	1,434,364	21.92%	9.89%	14.68%	2,339,482
2848	Lane Transit District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2849	Lebanon Aquatic District	SLGRP	4,841	308,376	0	313,217	17.02%	9.89%	14.68%	318,665
2850	Lake County 4-H & Extension Service	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2851	East Umatilla County Rural Fire Protection District	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2852	Ochoco Irrigation District	SLGRP	108,939	399,633	0	508,572	17.70%	9.89%	14.68%	513,146

Exhibit E

**Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	NC Rate	NC Rate	NC Rate	
2853	Mill City Rural Fire Protection District	SLGRP	65,734	0	0	65,734	21.37%	9.89%	14.68%	77,260
2854	Sunset Empire Transportation District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2855	Harney Hospital	SLGRP	948,976	9,733,606	15,554	10,698,136	13.66%	9.89%	14.68%	10,655,926
2856	Mid-Columbia Council Of Governments	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2857	Sunriver Service District	SLGRP	623,123	88,283	1,701,593	2,412,999	21.37%	9.89%	14.68%	3,844,825
2858	Nesika Beach-Ophir Water District	SLGRP	0	100,918	0	100,918	16.35%	9.89%	14.68%	102,802
2859	South Lane County Fire and Rescue	Indep	542,767	73,388	2,030,474	2,646,629	23.98%	9.89%	14.68%	4,397,304
2860	Coos County Airport District	SLGRP	222,151	627,192	0	849,343	13.66%	9.89%	14.68%	805,803
2861	Mt Angel Fire District	Indep	52,923	55,847	42,871	151,641	20.92%	9.89%	14.68%	193,933
2864	Tri-City Water and Sanitary Authority	SLGRP	0	447,775	0	447,775	16.35%	9.89%	14.68%	456,135
2865	Tri-County Cooperative Weed Management Area	Indep	0	51,557	0	51,557	17.94%	9.89%	14.68%	52,519
2866	Jefferson Behavioral Health	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2867	West Multnomah Soil And Water Conservation District	SLGRP	221,127	692,709	0	913,836	13.66%	9.89%	14.68%	871,775
2869	Nehalem Bay Fire & Rescue	SLGRP	0	65,641	448,116	513,757	16.35%	9.89%	14.68%	862,846
2870	Clackamas River Water Providers	Indep	114,498	86,722	0	201,220	10.05%	9.89%	14.68%	151,630
2872	Emergency Communications of Southern Oregon	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2873	Mosier Fire District	SLGRP	63,314	0	0	63,314	21.37%	9.89%	14.68%	74,416
2874	Umatilla-Morrow Radio and Data District	Indep	228,439	0	0	228,439	12.98%	9.89%	14.68%	163,083
2876	Oregon Municipal Electric Utilities Association	Indep	0	145,245	0	145,245	17.94%	9.89%	14.68%	147,957
2877	Mid-Columbia Fire And Rescue V1-801	Indep	55,425	0	2,313,292	2,368,717	12.84%	9.89%	14.68%	4,148,195
2878	Yamhill Fire Protection District	Indep	6,125	10,215	183,145	199,485	14.96%	9.89%	14.68%	340,763
2879	LaGrande Rural Fire Protection District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2880	Oregon Health & Science University	SLGRP	131,873,130	210,427,445	2,520,650	344,821,225	15.46%	9.89%	14.68%	330,965,228
2881	Lake Chinook Fire and Rescue District	Indep	0	0	54,856	54,856	17.94%	9.89%	14.68%	97,439
2883	Lane Fire Authority	SLGRP	1,198,692	55,745	2,629,987	3,884,425	21.56%	9.89%	14.68%	6,149,789
2884	North Central Public Health District	SLGRP	103,144	1,728,390	0	1,831,534	15.58%	9.89%	14.68%	1,849,043
2885	Siletz Rural Fire Protection District	Indep	0	2,037	0	2,037	17.94%	9.89%	14.68%	2,075
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	0	36,572	0	36,572	16.35%	9.89%	14.68%	37,254
2887	Umatilla County Fire District #1	Indep	835,782	184,489	2,984,023	4,004,294	22.09%	9.89%	14.68%	6,503,827
2888	Oak Lodge Water Services District	SLGRP	671,288	2,365,867	0	3,037,155	14.82%	9.89%	14.68%	2,957,205
2889	Mid-Valley Behavioral Care Network	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2890	Central Cascades Fire and EMS	Indep	0	9,636	37,150	46,786	17.94%	9.89%	14.68%	75,805
2891	Grant County Emergency Communications Agency	Indep	66,413	206,323	0	272,736	16.99%	9.89%	14.68%	272,235
2892	Lake Health District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2893	Pleasant Hill Goshen Fire & Rescue	SLGRP	0	8,500	334,836	343,336	16.35%	9.89%	14.68%	603,421
2894	Greater Toledo Pool Recreation District	Indep	0	15,686	0	15,686	17.94%	9.89%	14.68%	15,979
2895	Western Lane Fire and EMS Authority	SLGRP	690,652	1,436,071	1,046,436	3,173,159	21.37%	9.89%	14.68%	4,133,404
2897	Morrow County	Indep	0	48,692	232,717	281,410	17.94%	9.89%	14.68%	462,973
2899	New Carlton Fire District	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2900	Clatsop Community College	SLGRP	1,937,252	5,584,097	6,209	7,527,558	14.83%	9.89%	14.68%	7,279,500
2901	Blue Mountain Community College	SLGRP	3,266,775	6,612,152	115,408	9,994,335	14.83%	9.89%	14.68%	9,605,143
2902	Treasure Valley Community College	SLGRP	2,061,376	6,169,554	32,016	8,262,946	14.83%	9.89%	14.68%	8,022,971
2903	Umpqua Community College	SLGRP	2,125,294	9,964,792	21,169	12,111,255	14.83%	9.89%	14.68%	11,921,932
2904	Lane Community College	SLGRP	13,981,126	33,161,823	75,893	47,218,842	14.83%	9.89%	14.68%	45,319,467
2905	Mt Hood Community College	SLGRP	12,452,052	33,697,760	0	46,149,812	14.83%	9.89%	14.68%	44,483,414
2906	Klamath Community College	SLGRP	957,239	8,030,553	75,797	9,063,589	14.83%	9.89%	14.68%	9,095,892

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Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	NC Rate	NC Rate	NC Rate	
2908	Clackamas Community College	SLGRP	8,943,485	25,159,781	13,920	34,117,186	14.83%	9.89%	14.68%	32,948,993
2910	Linn-Benton Community College	SLGRP	8,342,970	23,609,072	1,132	31,953,174	14.83%	9.89%	14.68%	30,856,807
2918	Portland Community College	SLGRP	39,344,203	102,641,188	52,018	142,037,409	14.83%	9.89%	14.68%	136,740,997
2919	Chemeketa Community College	SLGRP	18,286,197	35,295,862	71,016	53,653,075	14.83%	9.89%	14.68%	50,996,116
2922	Rogue Community College	SLGRP	5,742,040	14,244,658	119,919	20,106,617	14.83%	9.89%	14.68%	19,407,110
2995	Oregon Coast Community College	SLGRP	68,739	3,071,468	10,845	3,151,052	14.83%	9.89%	14.68%	3,204,144
2996	Columbia Gorge Community College	SLGRP	1,002,735	4,206,799	45,492	5,255,026	14.83%	9.89%	14.68%	5,184,027
2997	Tillamook Bay Community College	SLGRP	360,851	2,441,241	13,518	2,815,610	14.83%	9.89%	14.68%	2,805,159
2998	Southwestern Community College	SLGRP	2,012,050	8,486,418	23,247	10,521,715	14.83%	9.89%	14.68%	10,327,281
2999	Central Oregon Community College	SLGRP	5,719,013	17,855,401	42,669	23,617,083	14.83%	9.89%	14.68%	22,929,266
3003	Baker School District 5J	Schools	3,488,787	8,785,777	2,436	12,277,000	14.48%	9.89%	14.68%	11,732,604
3008	Huntington School District 16J	Schools	64,850	562,795	0	627,645	14.48%	9.89%	14.68%	624,949
3016	Burnt River High School	Schools	73,875	353,931	0	427,806	14.48%	9.89%	14.68%	419,373
3027	Pine-Eagle School District 61	Schools	406,461	1,628,752	0	2,035,213	14.48%	9.89%	14.68%	1,982,866
3037	Alsea School	Schools	624,096	4,333,269	7,960	4,965,325	14.48%	9.89%	14.68%	4,925,341
3039	Corvallis School District 509J	Schools	13,191,705	32,820,048	3,387	46,015,140	14.48%	9.89%	14.68%	43,944,688
3043	Philomath School District 17J	Schools	3,367,940	6,609,451	0	9,977,391	14.48%	9.89%	14.68%	9,415,077
3049	Monroe Elementary School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3075	West Linn School District	Schools	19,209,180	46,301,385	0	65,510,565	14.48%	9.89%	14.68%	62,464,023
3083	Welches Elementary School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3094	Damascus-Union School District 26	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3102	Molalla Elementary School 35	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3109	Boring School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3111	Sandy Elementary School District 46	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3116	Colton School District 53	Schools	907,801	2,563,735	0	3,471,536	14.48%	9.89%	14.68%	3,334,573
3122	Oregon City School District 62	Schools	18,752,804	34,195,298	0	52,948,102	14.48%	9.89%	14.68%	49,768,458
3138	Canby Elementary School District 86	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3160	Gladstone School District 115	Schools	4,072,593	8,568,579	0	12,641,172	14.48%	9.89%	14.68%	11,971,968
3174	Canby Union High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3175	Sandy Union High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3176	Molalla Union High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3179	Clatsop County School District 1C	Schools	4,359,824	8,511,256	0	12,871,080	14.48%	9.89%	14.68%	12,142,325
3186	Jewell School District 8	Schools	553,101	2,032,596	0	2,585,697	14.48%	9.89%	14.68%	2,511,034
3187	Seaside Schools	Schools	3,930,703	7,390,922	0	11,321,625	14.48%	9.89%	14.68%	10,659,322
3195	Warrenton-Hammond School District	Schools	1,232,115	5,643,720	0	6,875,835	14.48%	9.89%	14.68%	6,730,344
3230	Vernonia School District	Schools	1,238,182	2,857,021	0	4,095,203	14.48%	9.89%	14.68%	3,896,450
3241	Coquille School District 8	Schools	1,629,792	5,947,926	0	7,577,718	14.48%	9.89%	14.68%	7,356,940
3242	Coos Bay School District 9	Schools	5,009,865	12,199,124	0	17,208,989	14.48%	9.89%	14.68%	16,416,738
3245	North Bend Public Schools	Schools	3,887,122	11,418,993	4,445	15,310,560	14.48%	9.89%	14.68%	14,735,785
3252	Powers School District	Schools	503,895	716,248	0	1,220,143	14.48%	9.89%	14.68%	1,130,922
3257	Myrtle Point School District 41	Schools	918,578	2,990,181	0	3,908,759	14.48%	9.89%	14.68%	3,777,563
3264	Bandon School District	Schools	992,818	3,426,532	0	4,419,350	14.48%	9.89%	14.68%	4,281,185
3274	Crook County School District	Schools	5,275,908	14,584,402	0	19,860,310	14.48%	9.89%	14.68%	19,058,426
3275	Port Orford-Langlois School District 2Cj	Schools	51,499	1,601,700	0	1,653,199	14.48%	9.89%	14.68%	1,672,617
3277	Curry County School District 3C	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3281	Ophir School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0

Exhibit E

Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	NC Rate	NC Rate	NC Rate	
3282	Pistol River School District 16	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3283	Brookings-Harbor School District 17C	Schools	1,936,315	6,678,610	0	8,614,925	14.48%	9.89%	14.68%	8,345,381
3288	Central Curry School District 1	Schools	1,066,096	1,715,328	0	2,781,424	14.48%	9.89%	14.68%	2,596,392
3291	Bend-La Pine Public Schools	Schools	34,882,669	84,949,788	0	119,832,457	14.48%	9.89%	14.68%	114,316,358
3296	Sisters School District	Schools	2,312,456	5,737,231	0	8,049,687	14.48%	9.89%	14.68%	7,685,985
3307	Oakland School District	Schools	723,650	2,611,117	0	3,334,767	14.48%	9.89%	14.68%	3,236,182
3310	Roseburg Public Schools	Schools	11,222,421	21,654,636	0	32,877,057	14.48%	9.89%	14.68%	30,996,465
3316	Glide School District 12	Schools	1,456,492	3,301,535	0	4,758,027	14.48%	9.89%	14.68%	4,523,124
3318	Days Creek School District 15	Schools	402,022	1,082,677	0	1,484,699	14.48%	9.89%	14.68%	1,423,061
3319	South Umpqua School District	Schools	2,075,900	5,825,844	0	7,901,744	14.48%	9.89%	14.68%	7,587,859
3320	Camas Valley School District 21	Schools	214,030	1,352,651	0	1,566,681	14.48%	9.89%	14.68%	1,548,358
3321	North Douglas School District 22	Schools	551,769	1,508,778	0	2,060,547	14.48%	9.89%	14.68%	1,976,376
3324	Yoncalla School District 32	Schools	408,142	1,656,839	0	2,064,981	14.48%	9.89%	14.68%	2,012,817
3325	Elkton School District 34	Schools	324,896	1,477,559	0	1,802,455	14.48%	9.89%	14.68%	1,763,892
3331	Umpqua School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3335	Riddle School District	Schools	776,711	1,696,541	0	2,473,252	14.48%	9.89%	14.68%	2,346,788
3338	Glendale 77	Schools	470,595	1,503,445	0	1,974,040	14.48%	9.89%	14.68%	1,906,296
3349	Winston-Dillard Schools	Schools	2,248,663	5,352,967	3,622	7,605,252	14.48%	9.89%	14.68%	7,250,175
3353	Sutherlin School District 130	Schools	2,253,600	5,705,164	0	7,958,764	14.48%	9.89%	14.68%	7,606,447
3361	Arlington Public Schools	Schools	194,616	842,649	0	1,037,265	14.48%	9.89%	14.68%	1,013,374
3364	Condon Admin School District 25J	Schools	505,945	473,783	0	979,728	14.48%	9.89%	14.68%	885,563
3370	Prairie City School District 4	Schools	425,393	1,184,090	0	1,609,483	14.48%	9.89%	14.68%	1,544,980
3372	Monument School District 8	Schools	244,110	297,796	0	541,906	14.48%	9.89%	14.68%	497,765
3375	Dayville School District 16J	Schools	39,140	613,110	0	652,250	14.48%	9.89%	14.68%	655,727
3376	Long Creek Schools	Schools	215,633	315,467	0	531,100	14.48%	9.89%	14.68%	493,087
3392	Burns-Slater School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3394	Crane Elementary School	Schools	332,101	603,672	0	935,773	14.48%	9.89%	14.68%	879,428
3395	Pine Creek School	Schools	0	58,883	0	58,883	14.48%	9.89%	14.68%	59,983
3396	Diamond School District 7	Schools	18,542	38,383	0	56,925	14.48%	9.89%	14.68%	53,866
3397	Suntex School District	Schools	0	53,491	0	53,491	14.48%	9.89%	14.68%	54,490
3398	Drewsey School	Schools	0	76,638	0	76,638	14.48%	9.89%	14.68%	78,068
3399	Frenchglen School District	Schools	83,335	0	0	83,335	14.48%	9.89%	14.68%	66,368
3405	Fields-Trout Creek 33	Schools	0	168,179	0	168,179	14.48%	9.89%	14.68%	171,319
3407	Crane Union High School	Schools	371,245	568,581	0	939,826	14.48%	9.89%	14.68%	874,856
3408	Burns Union High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3409	Hood River County School District	Schools	11,190,419	20,435,699	261	31,626,379	14.48%	9.89%	14.68%	29,729,747
3414	Phoenix-Talent School District	Schools	4,504,368	10,574,116	0	15,078,484	14.48%	9.89%	14.68%	14,358,814
3415	Ashland Public Schools	Schools	5,501,430	15,098,139	0	20,599,569	14.48%	9.89%	14.68%	19,761,361
3416	Central Point School District 6	Schools	8,597,257	20,378,969	4,721	28,980,947	14.48%	9.89%	14.68%	27,614,686
3417	Eagle Point School District 9	Schools	6,338,335	16,647,574	2,446	22,988,355	14.48%	9.89%	14.68%	22,010,579
3424	Rogue River School District	Schools	1,398,118	4,610,929	0	6,009,047	14.48%	9.89%	14.68%	5,810,476
3432	Prospect School District	Schools	384,808	1,044,529	0	1,429,337	14.48%	9.89%	14.68%	1,370,491
3439	Butte Falls School District	Schools	383,528	1,272,763	0	1,656,291	14.48%	9.89%	14.68%	1,601,967
3440	Pinehurst School	Schools	0	197,583	0	197,583	14.48%	9.89%	14.68%	201,272
3445	Culver School District 4	Schools	1,310,546	3,750,041	0	5,060,587	14.48%	9.89%	14.68%	4,863,773
3446	Ashwood School	Schools	0	81,551	0	81,551	14.48%	9.89%	14.68%	83,074

Exhibit E

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	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	NC Rate	NC Rate	NC Rate	
3447	Madras School District	Schools	5,362,615	16,142,148	0	21,504,763	14.48%	9.89%	14.68%	20,714,308
3451	Black Butte School District	Schools	0	336,098	0	336,098	14.48%	9.89%	14.68%	342,373
3453	Josephine County School District Cu	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3454	Grants Pass School District	Schools	13,878,326	27,076,115	0	40,954,441	14.48%	9.89%	14.68%	38,634,325
3455	Klamath Falls School District 1	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3456	Klamath County School District	Schools	12,335,686	30,525,558	2,838	42,864,082	14.48%	9.89%	14.68%	40,924,651
3457	Klamath Falls City Schools	Schools	6,395,508	12,411,920	0	18,807,428	14.48%	9.89%	14.68%	17,737,033
3460	Union School District 5	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3461	Lake County School District 7	Schools	1,083,385	4,079,719	0	5,163,104	14.48%	9.89%	14.68%	5,018,696
3462	Paisley School District	Schools	263,314	830,034	0	1,093,348	14.48%	9.89%	14.68%	1,055,234
3463	North Lake School District 14	Schools	693,194	1,255,860	0	1,949,054	14.48%	9.89%	14.68%	1,831,366
3464	Plush School District	Schools	90,187	54,524	0	144,711	14.48%	9.89%	14.68%	127,367
3465	Adel School District 21	Schools	54,248	24,435	0	78,683	14.48%	9.89%	14.68%	68,094
3470	Pleasant Hill School District	Schools	918,859	4,577,043	0	5,495,902	14.48%	9.89%	14.68%	5,394,276
3473	Eugene School District 4J	Schools	34,426,438	75,844,370	3,494	110,274,302	14.48%	9.89%	14.68%	104,683,806
3487	Springfield School District 19	Schools	20,475,467	45,094,308	0	65,569,775	14.48%	9.89%	14.68%	62,242,881
3494	Fern Ridge School District	Schools	2,312,078	5,327,832	0	7,639,910	14.48%	9.89%	14.68%	7,268,642
3498	Mapleton School District	Schools	428,944	1,228,837	0	1,657,781	14.48%	9.89%	14.68%	1,593,390
3502	Creswell School District 40	Schools	2,725,744	4,624,368	0	7,350,112	14.48%	9.89%	14.68%	6,881,487
3506	South Lane School District	Schools	4,230,657	14,924,096	0	19,154,753	14.48%	9.89%	14.68%	18,572,024
3510	Bethel School District	Schools	8,478,480	26,772,978	0	35,251,458	14.48%	9.89%	14.68%	34,025,091
3517	Crow-Applegate-Lorane District 66	Schools	469,140	1,863,153	0	2,332,293	14.48%	9.89%	14.68%	2,271,562
3519	McKenzie School District	Schools	264,174	2,049,941	0	2,314,115	14.48%	9.89%	14.68%	2,298,601
3520	Junction City School District 69	Schools	3,356,213	7,457,584	0	10,813,797	14.48%	9.89%	14.68%	10,269,705
3522	Lowell School District	Schools	262,100	2,663,569	0	2,925,669	14.48%	9.89%	14.68%	2,922,035
3524	Oakridge School District	Schools	1,161,319	2,588,626	0	3,749,945	14.48%	9.89%	14.68%	3,561,830
3527	Marcola School District 79	Schools	587,732	2,050,076	0	2,637,808	14.48%	9.89%	14.68%	2,556,421
3533	Triangle Lake Schools	Schools	619,681	1,387,999	0	2,007,680	14.48%	9.89%	14.68%	1,907,426
3537	Siuslaw School District 97J	Schools	2,294,762	7,029,780	0	9,324,542	14.48%	9.89%	14.68%	8,988,574
3579	Lincoln County School District	Schools	6,326,891	23,806,368	0	30,133,259	14.48%	9.89%	14.68%	29,289,569
3582	Linn County School District 5	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3603	Hamilton Creek School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3610	Harrisburg Elementary School District 42J	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3613	Harris School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3615	Central Linn School District 552C	Schools	957,889	3,426,731	0	4,384,620	14.48%	9.89%	14.68%	4,253,571
3618	Sweet Home School District 55	Schools	4,112,983	9,492,666	0	13,605,649	14.48%	9.89%	14.68%	12,945,473
3626	Wyatt School District 63Cj	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3647	Scio School District 95C	Schools	988,496	3,294,448	2,259	4,285,203	14.48%	9.89%	14.68%	4,147,206
3665	Santiam Canyon School District	Schools	1,206,858	3,057,752	0	4,264,610	14.48%	9.89%	14.68%	4,075,982
3676	Harrisburg High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3684	Ontario School District 8C	Schools	4,099,412	12,087,166	20,369	16,206,947	14.48%	9.89%	14.68%	15,613,786
3687	Juntura Grade School	Schools	0	67,564	0	67,564	14.48%	9.89%	14.68%	68,826
3689	Vale School District 15	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3694	Nyssa School District 26	Schools	1,965,263	6,622,985	0	8,588,248	14.48%	9.89%	14.68%	8,311,772
3696	Annex Elementary School	Schools	215,778	575,173	0	790,951	14.48%	9.89%	14.68%	757,757
3707	Adrian School District 61	Schools	758,546	1,307,446	0	2,065,992	14.48%	9.89%	14.68%	1,935,962

Exhibit E

**Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	Rate	NC Rate	NC Rate	
3709	Harper School District 66	Schools	385,100	765,592	0	1,150,692	14.48%	9.89%	14.68%	1,086,580
3712	W W Jones School	Schools	0	142,770	0	142,770	14.48%	9.89%	14.68%	145,436
3715	Vale High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3720	Silverton RFD	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3727	Aumsville Elementary	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3729	Jefferson School District 14Cj	Schools	1,729,664	3,838,172	0	5,567,836	14.48%	9.89%	14.68%	5,287,335
3730	North Marion School District 15	Schools	3,475,747	7,551,937	0	11,027,684	14.48%	9.89%	14.68%	10,461,017
3732	Marion Elementary School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3735	Salem-Keizer Public Schools	Schools	80,114,203	207,457,956	8,182	287,580,341	14.48%	9.89%	14.68%	275,148,681
3750	St Paul School District	Schools	395,512	1,613,956	0	2,009,468	14.48%	9.89%	14.68%	1,959,074
3759	Eldriedge Elementary	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3760	West Stayton School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3761	Bethany Elementary	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3763	Butte Creek School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3769	Scotts Mills School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3771	Gervais Elementary School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3772	Stayton School District 77J	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3780	Mt Angel School District 91	Schools	1,568,801	2,902,005	283	4,471,089	14.48%	9.89%	14.68%	4,206,081
3781	Silver Crest School District 93	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3786	Woodburn School District	Schools	13,338,189	25,600,115	0	38,938,304	14.48%	9.89%	14.68%	36,700,602
3794	Detroit School District 123J	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3804	Monitor School District 142J	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3806	Cloverdale School District 144	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3809	Morrow County Schools	Schools	4,995,873	10,551,119	1,418	15,548,410	14.48%	9.89%	14.68%	14,729,340
3818	Portland Public Schools	Schools	111,465,054	307,691,869	9,003	419,165,926	14.48%	9.89%	14.68%	402,223,237
3820	Parkrose School District	Schools	5,826,896	15,045,159	0	20,872,055	14.48%	9.89%	14.68%	19,966,592
3821	Gresham Grade School District 4	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3823	Orient School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3824	Reynolds School District	Schools	25,532,920	49,342,128	8,698	74,883,746	14.48%	9.89%	14.68%	70,613,214
3842	Corbett School District 39	Schools	1,019,439	5,756,153	0	6,775,592	14.48%	9.89%	14.68%	6,675,501
3843	David Douglas School District	Schools	27,621,409	56,976,510	0	84,597,919	14.48%	9.89%	14.68%	80,037,952
3847	Riverdale School	Schools	1,735,460	3,250,118	0	4,985,578	14.48%	9.89%	14.68%	4,692,918
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3850	Dallas School District	Schools	5,759,795	12,982,420	5,663	18,747,878	14.48%	9.89%	14.68%	17,821,961
3859	Central School District 13J	Schools	7,298,530	15,240,158	0	22,538,688	14.48%	9.89%	14.68%	21,337,241
3865	Perrydale School District 21	Schools	677,000	1,378,717	0	2,055,717	14.48%	9.89%	14.68%	1,943,620
3887	Falls City School District	Schools	247,241	1,599,563	0	1,846,804	14.48%	9.89%	14.68%	1,826,330
3894	Sherman County School District 9	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3902	Tillamook Public Schools	Schools	2,819,407	10,148,905	181,088	13,149,400	14.48%	9.89%	14.68%	12,905,424
3920	Neah-Kah-Nie School District	Schools	2,150,799	4,139,914	0	6,290,713	14.48%	9.89%	14.68%	5,930,102
3927	Echo School District	Schools	522,884	1,790,013	4,487	2,317,384	14.48%	9.89%	14.68%	2,247,828
3928	Umatilla School District 6R	Schools	2,259,045	6,219,162	499	8,478,706	14.48%	9.89%	14.68%	8,135,263
3929	Ferndale School District 10	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3931	Pendleton School District 16R	Schools	8,217,952	10,503,637	5,382	18,726,971	14.48%	9.89%	14.68%	17,254,076
3935	Athena-Weston School District 29Rj	Schools	1,597,048	2,467,789	0	4,064,837	14.48%	9.89%	14.68%	3,785,751
3936	Milton-Freewater Elementary School District 31	Schools	0	0	0	0	0.00%	0.00%	0.00%	0

Exhibit E

Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	NC Rate	NC Rate	NC Rate	
3942	Stanfield School District	Schools	964,732	2,399,757	0	3,364,489	14.48%	9.89%	14.68%	3,212,873
3944	Ukiah School	Schools	337,398	100,835	0	438,233	14.48%	9.89%	14.68%	371,421
3957	Helix School District	Schools	382,116	874,248	0	1,256,364	14.48%	9.89%	14.68%	1,194,887
3958	Pilot Rock School District 2R	Schools	724,812	1,619,003	8,939	2,352,754	14.48%	9.89%	14.68%	2,242,348
3959	Mcloughlin Union High School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3965	La Grande Public Schools	Schools	3,536,704	10,851,561	0	14,388,265	14.48%	9.89%	14.68%	13,870,791
3966	Union County School District	Schools	958,461	1,502,642	0	2,461,103	14.48%	9.89%	14.68%	2,294,015
3967	North Powder School District	Schools	719,235	1,322,271	0	2,041,506	14.48%	9.89%	14.68%	1,919,757
3969	Imbler School District	Schools	641,286	1,122,479	0	1,763,765	14.48%	9.89%	14.68%	1,654,156
3970	Cove School District	Schools	613,656	1,536,289	0	2,149,945	14.48%	9.89%	14.68%	2,053,687
3973	Elgin School District 23	Schools	569,403	1,796,181	0	2,365,584	14.48%	9.89%	14.68%	2,283,188
3986	Joseph School District 6	Schools	669,088	1,299,016	0	1,968,104	14.48%	9.89%	14.68%	1,856,130
3990	Wallowa School	Schools	451,653	1,088,850	0	1,540,503	14.48%	9.89%	14.68%	1,468,875
3993	Enterprise School District 21	Schools	704,975	1,914,019	0	2,618,994	14.48%	9.89%	14.68%	2,511,196
4003	Troy School District 54	Schools	0	78,286	0	78,286	14.48%	9.89%	14.68%	79,748
4008	Chenoweth School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4012	Dufur Schools	Schools	656,172	2,295,456	4,946	2,956,574	14.48%	9.89%	14.68%	2,869,673
4022	Maupin Grade School 84	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4025	West Union School District 1	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4030	Hillsboro Elementary School District 7	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4034	Gaston Public Schools	Schools	876,252	2,679,743	0	3,555,995	14.48%	9.89%	14.68%	3,427,621
4035	Banks School District	Schools	2,086,749	3,557,415	0	5,644,164	14.48%	9.89%	14.68%	5,285,719
4047	Reedville School District 29	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4055	Groner School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4062	Beaverton School District	Schools	100,677,692	196,992,901	6,546	297,677,139	14.48%	9.89%	14.68%	280,862,100
4080	North Plains School District 70	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4105	Hillsboro Union High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4109	Spray School District 1	Schools	22,960	484,062	0	507,022	14.48%	9.89%	14.68%	511,385
4114	Fossil School District 21J	Schools	380,809	501,846	0	882,655	14.48%	9.89%	14.68%	814,492
4128	Yamhill Grade School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4135	Newberg School District 29Jt	Schools	10,373,098	21,760,584	0	32,133,682	14.48%	9.89%	14.68%	30,427,989
4142	McMinnville Schools	Schools	13,822,667	29,964,596	0	43,787,263	14.48%	9.89%	14.68%	41,532,407
4144	Sheridan School District 48J	Schools	1,192,955	4,282,726	0	5,475,681	14.48%	9.89%	14.68%	5,312,754
4166	Yamhill-Carlton School District 1	Schools	1,516,388	3,761,866	0	5,278,254	14.48%	9.89%	14.68%	5,039,751
4185	Lebanon School District Uh-1	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4189	Wasco County High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4203	Victor Point School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4218	Curry County Education Service District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4219	Grant County Education Service District	Schools	230,153	516,333	0	746,486	14.48%	9.89%	14.68%	709,267
4220	Jefferson County Education Service District	Schools	366,290	1,128,352	0	1,494,642	14.48%	9.89%	14.68%	1,441,132
4221	Marion Education Service District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4223	InterMountain Education Service District	Schools	3,189,671	10,395,772	92,477	13,677,921	14.48%	9.89%	14.68%	13,294,381
4224	Wallowa County Region 18	Schools	547,957	664,886	0	1,212,843	14.48%	9.89%	14.68%	1,113,693
4225	Washington County Education Service District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4226	North Central Education Service District	Schools	109,232	696,794	0	806,026	14.48%	9.89%	14.68%	796,795
4227	Cascade School District Uh5	Schools	0	0	0	0	0.00%	0.00%	0.00%	0



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

Exhibit E

Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4230	Mari-Linn School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4232	South Coast Education Service District Region 7	Schools	1,726,253	4,338,303	0	6,064,556	14.48%	9.89%	14.68%	5,794,087
4237	Douglas Education Service District	Schools	2,657,259	12,734,293	15,275	15,406,827	14.48%	9.89%	14.68%	15,115,416
4238	Multnomah Education Service District	Schools	7,281,008	24,297,036	588,667	32,166,710	14.48%	9.89%	14.68%	31,594,893
4251	Clatsop County Education Service District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4252	High Desert Education Service District	Schools	4,533,671	11,015,262	0	15,548,933	14.48%	9.89%	14.68%	14,831,533
4254	Willamette Education Service District	Schools	6,344,962	15,345,872	1,161,988	22,852,823	14.48%	9.89%	14.68%	22,749,524
4258	Hermiston School District 8R	Schools	9,635,935	23,930,620	13,483	33,580,038	14.48%	9.89%	14.68%	32,075,412
4259	Clackamas Education Service District	Schools	5,748,960	14,493,749	0	20,242,709	14.48%	9.89%	14.68%	19,342,819
4260	Greater Albany School District 8J	Schools	15,387,857	45,633,982	6,159	61,027,998	14.48%	9.89%	14.68%	58,751,798
4268	Lake Oswego School District	Schools	15,261,271	34,338,942	1,044	49,601,257	14.48%	9.89%	14.68%	47,135,980
4270	Silver Falls School District	Schools	8,289,971	15,783,179	0	24,073,150	14.48%	9.89%	14.68%	22,679,984
4271	Malheur Education Service District Region 14	Schools	668,844	2,723,690	0	3,392,534	14.48%	9.89%	14.68%	3,307,208
4272	Linn-Benton-Lincoln Education Service District	Schools	4,337,893	10,965,260	0	15,303,153	14.48%	9.89%	14.68%	14,624,679
4273	Double O School District	Schools	0	51,952	0	51,952	14.48%	9.89%	14.68%	52,922
4275	Tillamook County Education Service District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4276	Lane County Education Service District	Schools	3,453,149	8,668,137	0	12,121,286	14.48%	9.89%	14.68%	11,580,059
4277	Mitchell School	Schools	214,591	379,693	0	594,284	14.48%	9.89%	14.68%	557,682
4279	St Helens School District 502	Schools	7,368,086	11,480,137	0	18,848,223	14.48%	9.89%	14.68%	17,562,415
4280	Northwest Regional Education Service District	Schools	9,462,247	27,512,360	0	36,974,607	14.48%	9.89%	14.68%	35,561,749
4286	Southern Oregon Education Service District	Schools	2,811,221	8,678,678	0	11,489,899	14.48%	9.89%	14.68%	11,079,566
4288	Medford School District 549C	Schools	20,661,041	57,967,384	0	78,628,425	14.48%	9.89%	14.68%	75,504,088
4291	Dayton Public Schools	Schools	1,858,743	3,409,533	0	5,268,276	14.48%	9.89%	14.68%	4,953,491
4293	Lake County Education Service District	Schools	166,438	500,865	11,735	679,038	14.48%	9.89%	14.68%	663,612
4294	Harney Education Service District Region XVII	Schools	247,030	963,284	0	1,210,314	14.48%	9.89%	14.68%	1,178,004
4295	Wasco County Education Service District	Schools	638,108	2,213,037	0	2,851,145	14.48%	9.89%	14.68%	2,762,543
4297	Yamhill Education Service District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4306	Amity School District	Schools	1,945,967	2,852,859	0	4,798,826	14.48%	9.89%	14.68%	4,455,890
4307	Columbia School District 5J	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4309	Scappoose School District	Schools	2,906,530	8,950,547	0	11,857,077	14.48%	9.89%	14.68%	11,432,414
4311	Redmond School District 2J	Schools	14,324,653	32,273,612	309	46,598,574	14.48%	9.89%	14.68%	44,284,863
4312	Reedsport School District	Schools	1,038,541	2,714,299	0	3,752,840	14.48%	9.89%	14.68%	3,592,069
4313	Forest Grove School District	Schools	13,765,057	28,086,719	0	41,851,776	14.48%	9.89%	14.68%	39,573,589
4314	Willamina School District 30J	Schools	1,929,850	4,054,110	0	5,983,960	14.48%	9.89%	14.68%	5,666,732
4315	John Day School District	Schools	1,222,609	2,283,623	0	3,506,232	14.48%	9.89%	14.68%	3,299,944
4316	Tigard-Tualatin School District 23J	Schools	28,265,584	56,531,839	0	84,797,423	14.48%	9.89%	14.68%	80,098,000
4317	Sherwood School District 88J	Schools	10,087,297	20,968,816	627	31,056,740	14.48%	9.89%	14.68%	29,394,940
4320	Rainier School District 13	Schools	1,451,237	4,172,145	0	5,623,382	14.48%	9.89%	14.68%	5,405,804
4321	North Clackamas School District 12	Schools	45,299,229	75,045,896	699	120,345,824	14.48%	9.89%	14.68%	112,524,550
4323	Estacada School District 108	Schools	2,908,759	10,371,560	0	13,280,319	14.48%	9.89%	14.68%	12,881,732
4324	Centennial School District 28	Schools	14,360,238	23,699,002	1,515	38,060,755	14.48%	9.89%	14.68%	35,580,646
4326	Harney County School District 3	Schools	1,686,303	3,282,295	204,127	5,172,725	14.48%	9.89%	14.68%	5,049,133
4327	Jordan Valley School District 3	Schools	91,260	566,456	0	657,716	14.48%	9.89%	14.68%	649,711
4329	Gervais School District 1	Schools	2,299,589	4,942,230	0	7,241,819	14.48%	9.89%	14.68%	6,865,894
4330	Vale School District 84	Schools	2,093,481	4,338,693	0	6,432,174	14.48%	9.89%	14.68%	6,086,945
4331	Molalla River School District	Schools	5,139,283	10,456,473	0	15,595,756	14.48%	9.89%	14.68%	14,744,620

Exhibit E

Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4332	Gresham-Barlow School District 10	Schools	25,566,373	41,817,810	3,835	67,388,018	14.48%	9.89%	14.68%	62,966,420
4333	Canby School District	Schools	10,483,892	19,563,605	0	30,047,497	14.48%	9.89%	14.68%	28,278,229
4334	Cascade School District 5	Schools	4,883,212	8,626,570	0	13,509,782	14.48%	9.89%	14.68%	12,676,619
4335	Milton-Freewater Unified School District 7	Schools	2,845,782	7,546,625	2,504	10,394,911	14.48%	9.89%	14.68%	9,958,349
4336	Nestucca Valley School District 101	Schools	1,507,705	2,703,694	13,797	4,225,196	14.48%	9.89%	14.68%	3,979,415
4337	Sherman County School District	Schools	524,991	1,155,079	0	1,680,070	14.48%	9.89%	14.68%	1,594,747
4338	Three Rivers U J School District	Schools	9,656,419	18,325,781	252,650	28,234,849	14.48%	9.89%	14.68%	26,807,072
4339	Lebanon Community School District	Schools	7,316,255	18,711,710	616	26,028,581	14.48%	9.89%	14.68%	24,888,817
4340	Monroe School District 1J	Schools	578,360	1,740,882	0	2,319,242	14.48%	9.89%	14.68%	2,233,990
4341	Hillsboro School District 1J	Schools	39,477,410	99,046,442	70,178	138,594,030	14.48%	9.89%	14.68%	132,460,104
4342	North Santiam School District 29J	Schools	3,869,344	9,646,134	0	13,515,478	14.48%	9.89%	14.68%	12,907,773
4343	Harrisburg Sschool District 7	Schools	1,124,465	4,011,537	3,333	5,139,335	14.48%	9.89%	14.68%	4,987,877
4344	South Wasco County School District 1	Schools	604,566	1,536,238	0	2,140,804	14.48%	9.89%	14.68%	2,046,396
4345	Oregon Trail School District 46	Schools	6,810,075	18,738,120	5,001	25,553,196	14.48%	9.89%	14.68%	24,520,387
4346	Knappa School District 4	Schools	715,024	2,992,367	0	3,707,391	14.48%	9.89%	14.68%	3,617,679
4347	Clatskanie School District 6J	Schools	915,678	4,658,377	0	5,574,055	14.48%	9.89%	14.68%	5,474,594
4348	Lourdes Charter School	Schools	8,968	161,875	0	170,843	14.48%	9.89%	14.68%	172,039
4350	Ridgeline Montessori	Schools	198,067	862,038	0	1,060,105	14.48%	9.89%	14.68%	1,035,872
4351	The Village School	Schools	19,631	276,674	0	296,305	14.48%	9.89%	14.68%	297,474
4352	Armadillo Technical Institute	Schools	31,767	366,554	0	398,321	14.48%	9.89%	14.68%	398,696
4354	Opal Charter School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4355	Three Rivers Charter School	Schools	0	540,348	0	540,348	14.48%	9.89%	14.68%	550,437
4358	Detroit Lake Charter School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4360	Luckiamute Valley Charter School	Schools	100,673	1,247,651	0	1,348,324	14.48%	9.89%	14.68%	1,351,121
4361	Rimrock Expeditionary Alternative Learning	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4362	Kings Valley Charter School	Schools	0	35,483	0	35,483	14.48%	9.89%	14.68%	36,145
4363	Multisensory Learning Academy	Schools	351,017	2,137,271	0	2,488,288	14.48%	9.89%	14.68%	2,456,723
4365	Mitch Charter School	Schools	96,924	928,691	0	1,025,615	14.48%	9.89%	14.68%	1,023,219
4366	Sand Ridge Charter School	Schools	68,373	1,230,478	0	1,298,851	14.48%	9.89%	14.68%	1,307,903
4367	Arthur Academy Charter School	Schools	330,183	4,184,503	0	4,514,686	14.48%	9.89%	14.68%	4,525,586
4369	Trillium Charter School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4370	Howard Street Charter School, Inc.	Schools	143,725	411,822	0	555,547	14.48%	9.89%	14.68%	533,973
4371	The Lighthouse School	Schools	127,529	519,461	0	646,990	14.48%	9.89%	14.68%	630,724
4373	Sheridan Japanese School Foundation	Schools	43,942	225,864	0	269,806	14.48%	9.89%	14.68%	265,076
4374	Ione School District	Schools	685,304	724,684	0	1,409,988	14.48%	9.89%	14.68%	1,283,990
4375	Eddyville Charter School	Schools	182,722	1,446,356	0	1,629,078	14.48%	9.89%	14.68%	1,618,879
4376	Four Rivers Community School	Schools	324,506	1,525,124	10,411	1,860,041	14.48%	9.89%	14.68%	1,830,527
4378	Mosier Community School	Schools	208,585	523,609	0	732,194	14.48%	9.89%	14.68%	699,502
4379	Siletz Valley School	Schools	194,536	1,144,988	0	1,339,524	14.48%	9.89%	14.68%	1,321,294
4380	The Emerson School	Schools	45,266	594,199	0	639,465	14.48%	9.89%	14.68%	641,343
4381	North Wasco County School District 21	Schools	5,156,280	11,249,394	0	16,405,674	14.48%	9.89%	14.68%	15,565,882
4382	Self Enhancement Inc	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4383	City View Charter School	Schools	0	955,223	0	955,223	14.48%	9.89%	14.68%	973,057
4386	Nixyaawii Community School	Schools	181,553	317,368	0	498,921	14.48%	9.89%	14.68%	467,882
4388	West Lane Tech	Schools	164,302	266,822	0	431,124	14.48%	9.89%	14.68%	402,653
4390	Oregon Connections Academy	Schools	2,049,247	10,707,961	0	12,757,208	14.48%	9.89%	14.68%	12,539,899

Exhibit E

Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	NC Rate	NC Rate	NC Rate	
4392	Eagleridge High School	Schools	0	874,485	0	874,485	14.48%	9.89%	14.68%	890,811
4393	Cascade Heights Public Charter School	Schools	88,283	850,158	0	938,441	14.48%	9.89%	14.68%	936,339
4396	Sweet Home Charter School	Schools	62,694	408,660	0	471,354	14.48%	9.89%	14.68%	466,219
4397	Springwater Environmental Sciences School	Schools	208,455	622,237	0	830,692	14.48%	9.89%	14.68%	799,867
4398	LEP High	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4400	Phoenix School	Schools	0	632,919	0	632,919	14.48%	9.89%	14.68%	644,735
4401	Ballston Community School	Schools	0	149,836	0	149,836	14.48%	9.89%	14.68%	152,634
4402	Sage Community School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4403	Portland Village School	Schools	54,265	1,438,690	0	1,492,955	14.48%	9.89%	14.68%	1,508,767
4404	Alliance Charter Academy	Schools	232,805	1,733,872	0	1,966,677	14.48%	9.89%	14.68%	1,951,649
4405	Forest Grove Community School	Schools	72,127	795,896	0	868,023	14.48%	9.89%	14.68%	868,197
4407	Madrone Trail Public Charter School	Schools	0	723,017	0	723,017	14.48%	9.89%	14.68%	736,516
4408	Muddy Creek Charter School	Schools	0	476,145	0	476,145	14.48%	9.89%	14.68%	485,035
4409	Southwest Charter School	Schools	0	603,117	0	603,117	14.48%	9.89%	14.68%	614,377
4410	Ace Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4411	Sherwood Charter School	Schools	161,144	671,057	0	832,201	14.48%	9.89%	14.68%	811,921
4412	Estacada Web Academy	Schools	568,260	3,056,227	0	3,624,487	14.48%	9.89%	14.68%	3,565,849
4413	Marcola Early College Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4414	Marcola Web Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4418	Lewis And Clark Montessori Charter School	Schools	74,019	1,265,029	0	1,339,048	14.48%	9.89%	14.68%	1,347,596
4419	Silvies River Web Academy	Schools	207,126	2,233,071	0	2,440,197	14.48%	9.89%	14.68%	2,439,717
4420	Oregon Virtual Academy	Schools	602,313	6,894,585	0	7,496,898	14.48%	9.89%	14.68%	7,502,989
4421	Home Scholars Academy of Oakridge and Westfir	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4422	Redmond Proficiency Academy	Schools	627,275	3,196,351	0	3,823,626	14.48%	9.89%	14.68%	3,755,589
4423	Molalla River Academy	Schools	194,002	981,180	0	1,175,182	14.48%	9.89%	14.68%	1,154,002
4424	The Ivy School	Schools	0	1,034,213	0	1,034,213	14.48%	9.89%	14.68%	1,053,522
4429	Clackamas Web Academy	Schools	10,608	1,588	0	12,196	14.48%	9.89%	14.68%	10,066
4430	Clackamas Charter Alliance 2	Schools	11,743	80,928	0	92,671	14.48%	9.89%	14.68%	91,791
4431	Corbett Charter School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4432	Renaissance Public Academy	Schools	0	306,629	0	306,629	14.48%	9.89%	14.68%	312,354
4433	Powell Butte Community Charter School	Schools	22,284	922,822	0	945,106	14.48%	9.89%	14.68%	957,798
4434	Logos Public Charter School	Schools	175,436	3,462,151	0	3,637,587	14.48%	9.89%	14.68%	3,666,507
4435	Sunny Wolf Charter School	Schools	55,557	795,152	0	850,709	14.48%	9.89%	14.68%	854,243
4436	Academy Of Arts & Academics	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4437	Center for Advance Learning	Schools	215,389	699,095	0	914,484	14.48%	9.89%	14.68%	883,683
4439	Homesource Family Charter	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4440	Sheridan Allprep Academy	Schools	76,812	804,267	0	881,079	14.48%	9.89%	14.68%	880,455
4441	Baker Web Academy	Schools	2,072,493	8,561,280	0	10,633,773	14.48%	9.89%	14.68%	10,371,652
4443	Knova Learning Oregon	Schools	0	1,115,882	0	1,115,882	14.48%	9.89%	14.68%	1,136,715
4444	Bennett Pearson Academy, Inc.	Schools	159,967	486,650	0	646,617	14.48%	9.89%	14.68%	623,133
4446	Coburg Community Charter School	Schools	0	1,017,639	0	1,017,639	14.48%	9.89%	14.68%	1,036,638
4447	Arco Iris Spanish Immersion Charter School	Schools	287,928	808,006	0	1,095,934	14.48%	9.89%	14.68%	1,052,398
4448	Gresham Barlow Web Academy	Schools	262,905	2,862,871	0	3,125,776	14.48%	9.89%	14.68%	3,125,699
4449	Mosier Middle School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4450	Sauvie Island Academy	Schools	289,994	723,852	0	1,013,846	14.48%	9.89%	14.68%	968,317
4451	River's Edge Academy Charter School	Schools	137,028	625,686	0	762,714	14.48%	9.89%	14.68%	746,497

Exhibit E

**Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	10.3	12.1

Employer Number	Employer Name	Rate Pool	Tier One/Tier	OPSRP General	OPSRP Police &	Total Valuation	Tier	OPSRP	OPSRP	Total PVFNC
			Two Valuation	Service Valuation Pay	Fire Valuation Pay		One/Tier	General Service	Police & Fire	
			Pay	Pay	Pay	Pay	Two NC	NC Rate	NC Rate	
4452	South Columbia Family School	Schools	0	166,242	0	166,242	14.48%	9.89%	14.68%	169,346
4453	Woodland Educational Initiative	Schools	0	700,918	0	700,918	14.48%	9.89%	14.68%	714,004
4454	Le Monde Immersion Charter School	Schools	0	1,644,427	0	1,644,427	14.48%	9.89%	14.68%	1,675,129
4455	Hope Chinese Charter School	Schools	52,267	1,542,853	0	1,595,120	14.48%	9.89%	14.68%	1,613,284
4456	Insight School of Oregon Charter	Schools	262,703	2,853,301	0	3,116,004	14.48%	9.89%	14.68%	3,115,788
4457	Oregon Virtual Education East	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4458	Oregon Virtual Education West	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4459	Crater Lake Charter Academy	Schools	82,369	1,270,782	0	1,353,151	14.48%	9.89%	14.68%	1,360,106
4460	Kairos Pdx	Schools	0	1,449,044	0	1,449,044	14.48%	9.89%	14.68%	1,476,097
4461	Mountain View Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4462	Bend International School	Schools	0	1,042,951	0	1,042,951	14.48%	9.89%	14.68%	1,062,423
4463	Dallas Community School-Community Innovation Partners	Schools	122,073	581,951	0	704,024	14.48%	9.89%	14.68%	690,035
4464	The Valley School Of Southern Oregon	Schools	47,623	494,079	0	541,702	14.48%	9.89%	14.68%	541,231
4465	Bridge Educational Foundation	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4467	Cannon Beach Academy	Schools	28,434	160,283	0	188,717	14.48%	9.89%	14.68%	185,920
4468	Frontier Charter Academy	Schools	99,263	2,403,268	0	2,502,531	14.48%	9.89%	14.68%	2,527,190
4469	Desert Sky Montessori	Schools	0	606,143	0	606,143	14.48%	9.89%	14.68%	617,460
4470	Oregon Family School	Schools	219,294	1,769,756	0	1,989,050	14.48%	9.89%	14.68%	1,977,443
4471	Wahtonka Community School	Schools	0	187,262	0	187,262	14.48%	9.89%	14.68%	190,758
4472	Valley Inquiry Charter School	Schools	25,705	209,042	0	234,747	14.48%	9.89%	14.68%	233,417
4473	Willamette Connections Academy	Schools	55,284	2,099,346	0	2,154,630	14.48%	9.89%	14.68%	2,182,569
4474	Oregon for Quality Virtual Education Inc	Schools	88,368	694,996	0	783,364	14.48%	9.89%	14.68%	778,348
4475	Teach-NW	Schools	140,752	786,171	0	926,923	14.48%	9.89%	14.68%	912,944
4479	Harmony Academy	Schools	0	388,981	0	388,981	14.48%	9.89%	14.68%	396,244
4480	Holla School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 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 One/Tier Two UAL									
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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
1000	State Agencies	SLGRP	3,291,200,732	1,554,980,535	12,654,543,476	404,420,206	10,839,376,304	7,439,510,846	4,795,283,449	25,833,736	(1,163,704,260)	0	0	Y	0	3,657,412,925
1039	SAIF	SLGRP	91,354,379	1,554,980,535	12,654,543,476	11,225,556	10,839,376,304	7,439,510,846	133,103,441	717,071	(135,997,113)	0	0	Y	0	(2,176,601)
1179	Professional Liability Fund	SLGRP	4,507,038	1,554,980,535	12,654,543,476	553,821	10,839,376,304	7,439,510,846	6,566,760	35,377	(1,593,601)	(625,000)	0	Y	0	4,383,536
1252	Oregon State University	SLGRP	280,019,737	1,554,980,535	12,654,543,476	34,408,609	10,839,376,304	7,439,510,846	407,989,095	2,197,969	(112,372,048)	0	0	Y	0	297,815,016
1254	University of Oregon	SLGRP	241,382,444	1,554,980,535	12,654,543,476	29,660,888	10,839,376,304	7,439,510,846	351,694,513	1,894,692	(85,348,115)	(75,000,000)	0	Y	0	193,241,090
2000	Lake County	SLGRP	5,112,771	1,554,980,535	12,654,543,476	628,253	10,839,376,304	7,439,510,846	7,449,314	40,132	0	(1,647,686)	(381,980)	0	(643,906)	4,815,874
2001	Clackamas County	Indep	184,403,399	1,554,980,535	12,654,543,476	22,659,347	285,933,054	184,403,399	285,933,054	1,447,444	0	0	0	0	0	287,380,498
2002	Curry County	Indep	6,358,463	1,554,980,535	12,654,543,476	781,323	18,309,620	6,358,463	18,309,620	49,910	0	0	0	0	0	18,359,530
2003	Douglas County	Indep	29,078,185	1,554,980,535	12,654,543,476	3,573,105	95,856,136	29,078,185	95,856,136	228,244	0	0	0	0	0	96,084,380
2004	Harney County	SLGRP	5,009,816	1,554,980,535	12,654,543,476	615,602	10,839,376,304	7,439,510,846	7,299,308	39,324	0	0	(374,288)	0	(516,534)	6,447,810
2005	Jackson County	SLGRP	52,935,850	1,554,980,535	12,654,543,476	6,504,716	10,839,376,304	7,439,510,846	77,127,598	415,511	(29,659,014)	0	(3,954,883)	0	0	43,929,212
2006	Jefferson County	Indep	7,528,956	1,554,980,535	12,654,543,476	925,152	7,677,906	7,528,956	7,677,906	59,097	(6,344,383)	(1,059,921)	0	0	0	332,699
2007	Klamath County	SLGRP	4,458,441	1,554,980,535	12,654,543,476	547,850	10,839,376,304	7,439,510,846	6,495,955	34,996	0	0	0	0	(3,385,470)	3,145,481
2008	Lane County	Indep	116,009,148	1,554,980,535	12,654,543,476	14,255,115	192,122,486	116,009,148	192,122,486	910,595	(15,179,714)	(286,387,771)	0	0	0	(108,534,404)
2009	Marion County	SLGRP	99,441,452	1,554,980,535	12,654,543,476	12,219,289	10,839,376,304	7,439,510,846	144,886,316	780,549	(14,332,213)	0	0	0	(21,900,082)	109,434,570
2011	Washington County	SLGRP	177,940,108	1,554,980,535	12,654,543,476	21,865,143	10,839,376,304	7,439,510,846	259,258,953	1,396,711	(20,162,186)	0	(13,294,058)	0	0	227,199,420
2012	Grant County	SLGRP	3,853,106	1,554,980,535	12,654,543,476	473,467	10,839,376,304	7,439,510,846	5,613,980	30,244	0	0	(287,869)	0	(3,744,743)	1,611,612
2013	Umatilla County	SLGRP	18,919,082	1,554,980,535	12,654,543,476	2,324,762	10,839,376,304	7,439,510,846	27,565,126	148,502	(6,945,848)	0	(1,413,461)	0	0	19,354,319
2014	Linn County	Indep	44,116,874	1,554,980,535	12,654,543,476	5,421,047	86,101,554	44,116,874	86,101,554	346,288	0	0	0	0	0	86,447,842
2015	Yamhill County	Indep	38,937,767	1,554,980,535	12,654,543,476	4,784,643	24,069,634	38,937,767	24,069,634	305,636	0	0	0	0	0	24,375,270
2016	Sherman County	SLGRP	2,792,394	1,554,980,535	12,654,543,476	343,127	10,839,376,304	7,439,510,846	4,068,521	21,918	(1,654,806)	0	(208,622)	0	0	2,227,011
2017	Columbia County	SLGRP	13,447,960	1,554,980,535	12,654,543,476	1,652,475	10,839,376,304	7,439,510,846	19,593,694	105,558	(2,110,997)	0	0	0	(1,991,017)	15,597,238
2018	Coos County	SLGRP	19,255,068	1,554,980,535	12,654,543,476	2,366,048	10,839,376,304	7,439,510,846	28,054,657	151,139	0	0	0	0	Y	28,205,796
2020	Wasco County	SLGRP	7,658,138	1,554,980,535	12,654,543,476	941,026	10,839,376,304	7,439,510,846	11,157,917	60,111	(8,829,227)	(2,582,250)	(572,146)	0	(820,409)	(1,586,004)
2021	Baker County	SLGRP	6,035,458	1,554,980,535	12,654,543,476	741,632	10,839,376,304	7,439,510,846	8,793,670	47,374	(678,592)	0	0	0	(1,447,011)	6,715,441
2022	Gilliam County	SLGRP	2,565,257	1,554,980,535	12,654,543,476	315,217	10,839,376,304	7,439,510,846	3,737,583	20,136	(4,789,478)	0	(191,653)	0	(95,734)	(1,319,146)
2023	Morrow County Rural School District Board	Indep	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0
2027	Deschutes County	SLGRP	86,028,100	1,554,980,535	12,654,543,476	10,571,066	10,839,376,304	7,439,510,846	125,343,045	675,263	(23,901,408)	0	0	0	(16,370,791)	85,746,109
2028	Union County	Indep	0	1,554,980,535	0	0	(32,679)	0	(32,679)	0	0	0	0	0	0	(32,679)
2035	Hood River County	SLGRP	8,536,060	1,554,980,535	12,654,543,476	1,048,904	10,839,376,304	7,439,510,846	12,437,049	67,002	(4,278,368)	0	0	0	(1,905,406)	6,320,277
2036	Clatsop County	SLGRP	17,268,044	1,554,980,535	12,654,543,476	2,121,884	10,839,376,304	7,439,510,846	25,159,560	135,543	(6,876,196)	(250,000)	(1,290,110)	0	0	16,878,797
2037	Polk County	Indep	23,307,160	1,554,980,535	12,654,543,476	2,863,966	31,164,447	23,307,160	31,164,447	182,946	0	0	0	0	0	31,347,393
2038	Multnomah County	SLGRP	427,946,303	1,554,980,535	12,654,543,476	52,585,711	10,839,376,304	7,439,510,846	623,518,281	3,359,094	(118,172,004)	(31,250,000)	(31,972,236)	0	(51,007,473)	394,475,662
2039	Malheur County	Indep	9,091,445	1,554,980,535	12,654,543,476	1,117,150	7,181,166	9,091,445	7,181,166	71,362	0	0	0	0	0	7,252,528
2040	Benton County	SLGRP	35,597,586	1,554,980,535	12,654,543,476	4,374,204	10,839,376,304	7,439,510,846	51,865,726	279,417	(11,760,528)	0	0	0	(5,825,578)	34,559,037
2042	Josephine County	SLGRP	24,626,285	1,554,980,535	12,654,543,476	3,026,059	10,839,376,304	7,439,510,846	35,880,527	193,300	0	0	(1,839,851)	0	Y	34,233,976
2043	Lincoln County	SLGRP	5,707,103	1,554,980,535	12,654,543,476	701,284	10,839,376,304	7,439,510,846	8,315,256	44,797	(373,470)	(75,000)	(426,383)	0	(2,644,582)	4,840,618
2044	Crook County	SLGRP	2,906,723	1,554,980,535	12,654,543,476	357,176	10,839,376,304	7,439,510,846	4,235,098	22,816	0	0	0	0	(607,057)	3,650,857
2050	Wallowa County	Indep	513,645	1,554,980,535	12,654,543,476	63,116	294,486	513,645	294,486	4,032	0	0	0	0	0	298,518
2052	Tillamook County	Indep	0	1,554,980,535	12,654,543,476	0	29,884	0	29,884	0	0	0	0	0	0	29,884
2053	Community Counseling Solutions	Indep	300,271	1,554,980,535	12,654,543,476	36,897	(1,713)	300,271	(1,713)	2,357	0	0	0	0	0	644
2099	State Judiciary	Indep	29,580,512	1,554,980,535	0	0	66,750,513	29,580,512	66,750,513	232,187	0	0	0	0	0	66,982,700
2100	City of Roseburg	SLGRP	12,971,385	1,554,980,535	12,654,543,476	1,593,914	10,839,376,304	7,439,510,846	18,899,324	101,817	0	0	(969,103)	0	0	18,032,038
2101	City of Salem	Indep	103,146,794	1,554,980,535	12,654,543,476	12,674,598	192,228,198	103,146,794	192,228,198	809,634	(42,324,492)	0	0	0	0	150,713,340
2102	City of Medford	SLGRP	45,904,925	1,554,980,535	12,654,543,476	5,640,762	10,839,376,304	7,439,510,846	66,883,532	360,323	(19,594,337)	0	0	0	0	47,649,518
2103	City of Albany	SLGRP	32,579,957	1,554,980,535	12,654,543,476	4,003,400	10,839,376,304	7,439,510,846	47,469,037	255,731	0	0	0	0	(5,027,467)	42,697,301
2104	City of Ashland	SLGRP	18,388,609	1,554,980,535	12,654,543,476	2,259,578	10,839,376,304	7,439,510,846	26,792,226	144,338	0	0	(1,373,829)	0	Y	25,562,735
2105	City of Astoria	SLGRP	7,702,149	1,554,980,535	12,654,543,476	946,434	10,839,376,304	7,439,510,846	11,222,041	60,453	0	0	(575,434)	0	Y	10,707,064
2106	City of Beaverton	Indep	49,081,847	1,554,980,535	12,654,543,476	6,031,139	104,159,470	49,081,847	104,159,470	385,260	0	0	0	0	0	104,544,730
2107	City of Bend	Indep	59,289,058	1,554,980,535	12,654,543,476	7,285,394	70,848,862	59,289,058	70,848,862	465,380	(24,800,030)	0	0	0	0	46,514,212

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 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 One/Tier Two UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL
2109	City of Canby	SLGRP	7,288,212	1,554,980,535	12,654,543,476	895,570	10,839,376,304	7,439,510,846	10,618,933	57,208	(843,069)	0	0	(2,258,857)		7,574,215	
2110	City of Coquille	SLGRP	1,986,881	1,554,980,535	12,654,543,476	244,146	10,839,376,304	7,439,510,846	2,894,888	15,596	0	(148,442)	0	Y	2,762,042		
2111	City of Eugene	Indep	124,517,037	1,554,980,535	12,654,543,476	15,300,557	220,185,647	124,517,037	220,185,647	977,376	(7,576,903)	0	0		213,586,120		
2112	City Of Forest Grove	Indep	3,867,408	1,554,980,535	12,654,543,476	475,224	146,111	3,867,408	146,111	30,357	0	0	0		176,468		
2113	City of Grants Pass	SLGRP	16,241,279	1,554,980,535	12,654,543,476	1,995,716	10,839,376,304	7,439,510,846	23,663,563	127,483	0	(2,500,000)	0	(1,624,489)	19,666,557		
2114	City of Gresham	Indep	55,959,717	1,554,980,535	12,654,543,476	6,876,287	135,005,432	55,959,717	135,005,432	878,493	(12,942,375)	0	0	0	122,941,550		
2115	City of Hillsboro	Indep	80,622,069	1,554,980,535	12,654,543,476	9,906,778	97,219,014	80,622,069	97,219,014	632,830	(8,403,007)	0	0	0	89,448,837		
2117	City of McMinnville	SLGRP	13,285,835	1,554,980,535	12,654,543,476	1,632,553	10,839,376,304	7,439,510,846	19,357,478	104,285	0	(992,596)	0	0	18,469,167		
2118	City of Ontario	Indep	3,303,460	1,554,980,535	12,654,543,476	405,927	15,915,099	3,303,460	15,915,099	25,930	(5,292,187)	(2,047,378)	0	0	8,601,464		
2119	City of Oregon City	SLGRP	16,270,402	1,554,980,535	12,654,543,476	1,999,294	10,839,376,304	7,439,510,846	23,705,996	127,712	(4,753,511)	0	0	0	19,080,197		
2120	City of Lake Oswego	SLGRP	30,823,933	1,554,980,535	12,654,543,476	3,787,621	10,839,376,304	7,439,510,846	44,910,508	241,947	0	0	0	(1,639,417)	43,513,038		
2121	City of Portland	SLGRP	501,889,711	1,554,980,535	12,654,543,476	61,671,820	10,839,376,304	7,439,510,846	731,253,917	31,253,370	0	(37,496,612)	0	(82,678,219)	642,332,456		
2122	City of Redmond	SLGRP	16,012,468	1,554,980,535	12,654,543,476	1,967,800	10,839,376,304	7,439,510,846	23,330,186	125,687	0	0	0	(2,968,835)	20,487,038		
2123	City of St Helens	SLGRP	6,177,924	1,554,980,535	12,654,543,476	759,139	10,839,376,304	7,439,510,846	9,001,243	48,493	0	0	0	Y	9,049,736		
2125	City of Vernonia	SLGRP	883,895	1,554,980,535	12,654,543,476	108,612	10,839,376,304	7,439,510,846	1,287,836	6,938	0	(66,037)	0	(226,647)	1,002,090		
2126	City of West Linn	SLGRP	9,544,886	1,554,980,535	12,654,543,476	1,172,868	10,839,376,304	7,439,510,846	13,906,910	74,921	0	0	0	(2,313,749)	11,668,082		
2127	City of Cottage Grove	Indep	5,237,558	1,554,980,535	12,654,543,476	643,587	10,839,376,304	7,439,510,846	10,773,470	41,111	0	0	0	0	10,814,581		
2128	City of Tillamook	SLGRP	2,190,461	1,554,980,535	12,654,543,476	269,162	10,839,376,304	7,439,510,846	3,191,504	17,194	0	0	0	(407,830)	2,800,868		
2129	City of Sweet Home	Indep	784,501	1,554,980,535	12,654,543,476	96,399	1,725,300	784,501	1,725,300	6,158	0	0	0	0	1,731,458		
2131	City of Drain	SLGRP	426,072	1,554,980,535	12,654,543,476	52,355	10,839,376,304	7,439,510,846	620,788	3,344	0	(31,832)	0	0	592,300		
2132	Eugene Water & Electric Board	SLGRP	49,552,260	1,554,980,535	12,654,543,476	6,088,943	10,839,376,304	7,439,510,846	72,197,703	388,952	(35,182,150)	0	0	0	37,404,505		
2135	McMinnville Water & Light Department	SLGRP	6,045,035	1,554,980,535	12,654,543,476	742,809	10,839,376,304	7,439,510,846	8,807,624	47,450	0	0	(451,630)	0	8,403,444		
2138	City of Hood River	SLGRP	5,717,231	1,554,980,535	12,654,543,476	702,529	10,839,376,304	7,439,510,846	8,330,012	44,876	(2,715,423)	0	(427,139)	(231,893)	5,000,433		
2139	City of Reedsport	SLGRP	1,858,149	1,554,980,535	12,654,543,476	228,328	10,839,376,304	7,439,510,846	2,707,325	14,585	0	0	(138,824)	(1,141,245)	1,441,841		
2140	City of Lebanon	SLGRP	7,831,602	1,554,980,535	12,654,543,476	962,341	10,839,376,304	7,439,510,846	11,410,653	61,473	0	0	0	(1,947,436)	9,524,690		
2142	City of Sherwood	SLGRP	9,494,239	1,554,980,535	12,654,543,476	1,166,645	10,839,376,304	7,439,510,846	13,833,117	74,523	0	0	(709,323)	(99,210)	13,099,107		
2143	City of Oakland	SLGRP	191,450	1,554,980,535	12,654,543,476	23,525	10,839,376,304	7,439,510,846	278,943	1,503	0	0	0	Y	280,446		
2145	City of Vale	SLGRP	576,825	1,554,980,535	12,654,543,476	70,880	10,839,376,304	7,439,510,846	840,434	4,528	0	(43,095)	0	Y	801,867		
2146	City of Prineville	Indep	5,188,871	1,554,980,535	12,654,543,476	637,604	8,884,342	5,188,871	8,884,342	40,729	(4,459,018)	0	0	0	4,466,053		
2147	City of Wheeler	SLGRP	81,394	1,554,980,535	12,654,543,476	10,002	10,839,376,304	7,439,510,846	118,591	639	0	0	0	0	119,230		
2148	City of Klamath Falls	SLGRP	10,724,809	1,554,980,535	12,654,543,476	1,317,856	10,839,376,304	7,439,510,846	15,626,059	84,183	0	(3,197,653)	(801,260)	(4,194,013)	7,517,316		
2149	City of Canyonville	Indep	388,642	1,554,980,535	12,654,543,476	47,756	66,480	388,642	66,480	3,051	0	0	0	0	69,531		
2150	City of Bandon	SLGRP	2,294,222	1,554,980,535	12,654,543,476	281,912	10,839,376,304	7,439,510,846	3,342,684	18,008	0	0	(171,403)	(34,241)	3,155,048		
2152	City of Coos Bay	Indep	8,014,166	1,554,980,535	12,654,543,476	984,775	19,401,643	8,014,166	19,401,643	62,906	0	0	0	0	19,464,549		
2154	City of Pendleton	SLGRP	10,887,913	1,554,980,535	12,654,543,476	1,337,898	10,839,376,304	7,439,510,846	15,863,703	85,463	(2,690,292)	0	(813,445)	0	12,445,429		
2155	City of Corvallis	SLGRP	39,696,200	1,554,980,535	12,654,543,476	4,877,838	10,839,376,304	7,439,510,846	57,837,411	311,589	(12,879,171)	0	0	(8,406,831)	36,862,998		
2157	City of Monmouth	SLGRP	4,401,877	1,554,980,535	12,654,543,476	540,899	10,839,376,304	7,439,510,846	6,413,540	34,552	(1,439,013)	(245,775)	0	0	4,763,304		
2158	City of Milton-Freewater	SLGRP	4,770,510	1,554,980,535	12,654,543,476	586,197	10,839,376,304	7,439,510,846	6,950,639	37,445	0	0	(356,409)	0	Y	6,631,675	
2159	City of Baker City	SLGRP	4,097,345	1,554,980,535	12,654,543,476	503,479	10,839,376,304	7,439,510,846	5,969,836	32,161	0	0	(306,116)	(93,797)	5,602,084		
2160	City of Hermiston	SLGRP	7,207,433	1,554,980,535	12,654,543,476	885,644	10,839,376,304	7,439,510,846	10,501,238	56,574	0	0	0	(442,216)	10,115,596		
2161	City of Pilot Rock	SLGRP	344,556	1,554,980,535	12,654,543,476	42,339	10,839,376,304	7,439,510,846	502,018	2,705	0	0	(25,742)	0	Y	478,981	
2162	City of Clatskanie	Indep	698,879	1,554,980,535	12,654,543,476	85,878	3,160,513	698,879	3,160,513	5,486	(1,988,524)	0	0	0	1,177,475		
2163	City of Milwaukie	SLGRP	11,496,609	1,554,980,535	12,654,543,476	1,412,694	10,839,376,304	7,439,510,846	16,750,573	90,241	(2,490,939)	0	(858,922)	(440,547)	13,050,406		
2165	City of Cornelius	Indep	2,849,563	1,554,980,535	12,654,543,476	350,152	4,007,657	2,849,563	4,007,657	22,367	0	0	0	0	4,030,024		
2166	City of Nyssa	SLGRP	651,980	1,554,980,535	12,654,543,476	80,115	10,839,376,304	7,439,510,846	949,935	5,118	0	0	(48,710)	(26,104)	880,239		
2167	City of Athena	Indep	284,648	1,554,980,535	12,654,543,476	34,977	216,265	284,648	216,265	2,234	0	0	0	0	218,499		
2168	City of Oakridge	SLGRP	1,335,647	1,554,980,535	12,654,543,476	164,123	10,839,376,304	7,439,510,846	1,946,039	10,484	0	0	(99,787)	0	Y	1,856,736	
2170	City of Madras	SLGRP	2,379,868	1,554,980,535	12,654,543,476	292,443	10,839,376,304	7,439,510,846	3,467,470	18,680	(496,062)	0	(37,500)	(355,711)	2,596,877		
2172	City of Sandy	SLGRP	5,397,597	1,554,980,535	12,654,543,476	663,253	10,839,376,304	7,439,510,846	7,864,305	42,368	0	0	(403,259)	(164,678)	7,338,736		
2174	City of Mt Angel	Indep	940,212	1,554,980,535	12,654,543,476	115,532	486,182	940,212	486,182	7,380	0	0	0	0	493,562		

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 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 One/Tier Two UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL
2175	City of Umatilla	SLGRP	3,416,691	1,554,980,535	12,654,543,476	419,840	10,839,376,304	7,439,510,846	4,978,123	26,819	0	0	(255,264)		(889,680)		3,859,998
2176	City of Scappoose	SLGRP	2,471,757	1,554,980,535	12,654,543,476	303,728	10,839,376,304	7,439,510,846	3,601,352	19,402	0	0	0		(160,416)		3,460,338
2177	City of Condon	SLGRP	230,853	1,554,980,535	12,654,543,476	28,367	10,839,376,304	7,439,510,846	336,353	1,812	(66,100)	0	0	0	0		272,065
2178	City of Boardman	SLGRP	1,815,143	1,554,980,535	12,654,543,476	223,043	10,839,376,304	7,439,510,846	2,644,666	14,248	0	(1,500,000)	(135,611)		(32,683)		990,620
2179	City of Estacada	SLGRP	1,318,537	1,554,980,535	12,654,543,476	162,021	10,839,376,304	7,439,510,846	1,921,110	10,350	0	0	0	(98,509)	0	Y	1,832,951
2180	City of Enterprise	SLGRP	821,797	1,554,980,535	12,654,543,476	100,982	10,839,376,304	7,439,510,846	1,197,360	6,451	0	0	0	0	(2,887)		1,200,924
2181	City of Central Point	SLGRP	5,939,052	1,554,980,535	12,654,543,476	729,786	10,839,376,304	7,439,510,846	8,653,206	46,618	0	0	0	0	(714,403)		7,985,421
2182	City of Cascade Locks	SLGRP	901,527	1,554,980,535	12,654,543,476	110,779	10,839,376,304	7,439,510,846	1,313,526	7,076	0	0	(67,354)	0	0	Y	1,253,248
2183	City of Myrtle Point	SLGRP	1,585,096	1,554,980,535	12,654,543,476	194,775	10,839,376,304	7,439,510,846	2,309,487	12,442	0	0	(118,424)		(509,036)		1,694,469
2184	City of Port Orford	SLGRP	473,748	1,554,980,535	12,654,543,476	58,214	10,839,376,304	7,439,510,846	690,251	3,719	0	0	0	0	(35,394)		633,820
2185	City of Wood Village	SLGRP	1,009,978	1,554,980,535	12,654,543,476	124,105	10,839,376,304	7,439,510,846	1,471,539	15,855	(495,233)	0	0	0	(83,275)		833,430
2186	City of Philoquin	Indep	254,142	1,554,980,535	12,654,543,476	31,229	10,839,376,304	7,439,510,846	(163,343)	254,142	0	0	0	0	0		(161,348)
2187	City of Philomath	SLGRP	1,909,012	1,554,980,535	12,654,543,476	234,578	10,839,376,304	7,439,510,846	2,781,432	14,984	(1,376,739)	0	(142,624)		(270,489)		1,006,564
2188	City of Talent	SLGRP	1,460,380	1,554,980,535	12,654,543,476	179,450	10,839,376,304	7,439,510,846	2,127,775	11,463	0	0	0	0	(474,745)		1,664,493
2189	City of Willamina	Indep	628,816	1,554,980,535	12,654,543,476	77,268	10,839,376,304	7,439,510,846	(1,249,223)	628,816	0	0	0	0	0		(1,244,287)
2191	City of Huntington	SLGRP	131,908	1,554,980,535	12,654,543,476	16,209	10,839,376,304	7,439,510,846	192,190	1,035	0	0	(9,855)	0	0	Y	183,370
2192	City of North Plains	SLGRP	748,835	1,554,980,535	12,654,543,476	92,016	10,839,376,304	7,439,510,846	1,091,054	5,878	0	0	(55,946)		(98,845)		942,141
2193	City of Heppner	SLGRP	319,970	1,554,980,535	12,654,543,476	39,318	10,839,376,304	7,439,510,846	466,197	2,512	0	0	(23,905)		(386,579)		58,225
2194	City of Cave Junction	SLGRP	645,285	1,554,980,535	12,654,543,476	79,292	10,839,376,304	7,439,510,846	940,182	5,065	0	0	(48,210)		(33,340)		863,697
2195	City of Metolius	Indep	145,404	1,554,980,535	12,654,543,476	17,867	10,839,376,304	7,439,510,846	(464,296)	145,404	0	0	0	0	0		(463,155)
2196	City of Hubbard	SLGRP	842,492	1,554,980,535	12,654,543,476	103,525	10,839,376,304	7,439,510,846	1,227,512	6,613	(35,904)	0	0	0	(5,532)		1,192,689
2197	City of Myrtle Creek	SLGRP	1,227,053	1,554,980,535	12,654,543,476	150,779	10,839,376,304	7,439,510,846	1,787,818	9,632	0	0	(91,674)		(257,023)		1,448,753
2198	City of Carlton	SLGRP	837,081	1,554,980,535	12,654,543,476	102,860	10,839,376,304	7,439,510,846	1,219,628	6,571	0	0	0	0	(267,390)		958,809
2199	City of Junction City	SLGRP	2,743,811	1,554,980,535	12,654,543,476	337,157	10,839,376,304	7,439,510,846	3,997,736	21,537	0	0	(204,992)		(99,516)		3,714,765
2200	City of Wallowa	SLGRP	204,355	1,554,980,535	12,654,543,476	25,111	10,839,376,304	7,439,510,846	297,745	1,604	0	0	0	0	(56,777)		227,304
2201	City of Coburg	SLGRP	973,838	1,554,980,535	12,654,543,476	119,664	10,839,376,304	7,439,510,846	1,418,883	7,644	0	0	0	0	(272,728)		1,153,799
2202	City of Dallas	SLGRP	6,426,891	1,554,980,535	12,654,543,476	789,731	10,839,376,304	7,439,510,846	9,363,987	50,447	(397,346)	0	(480,159)		0		8,536,929
2203	City of Rockaway Beach	SLGRP	743,854	1,554,980,535	12,654,543,476	91,404	10,839,376,304	7,439,510,846	1,083,796	5,839	0	0	0	0	(194,027)		895,608
2204	City of Burns	SLGRP	892,142	1,554,980,535	12,654,543,476	109,626	10,839,376,304	7,439,510,846	1,299,851	7,003	0	0	0	0	(266,164)		1,040,690
2205	City of Elgin	SLGRP	674,207	1,554,980,535	12,654,543,476	82,846	10,839,376,304	7,439,510,846	982,321	5,292	0	0	(50,371)		(977,700)		(40,458)
2206	City of Weston	SLGRP	219,260	1,554,980,535	12,654,543,476	26,942	10,839,376,304	7,439,510,846	319,462	1,721	0	0	0	0	(217,361)		103,822
2207	City of Mill City	SLGRP	318,783	1,554,980,535	12,654,543,476	39,172	10,839,376,304	7,439,510,846	464,467	2,502	0	0	(23,817)		0	Y	443,152
2208	City of Fairview	SLGRP	1,665,494	1,554,980,535	12,654,543,476	204,655	10,839,376,304	7,439,510,846	2,426,627	26,146	0	0	0	0	(768,946)		1,683,827
2209	City of Monroe	SLGRP	172,128	1,554,980,535	12,654,543,476	21,151	10,839,376,304	7,439,510,846	250,791	1,351	0	0	0	0	(99,178)		152,964
2210	City of Helix	Indep	15,134	1,554,980,535	12,654,543,476	1,880	10,839,376,304	7,439,510,846	14,646	119	0	0	0	0	0		14,765
2211	City of Jefferson	SLGRP	513,145	1,554,980,535	12,654,543,476	63,055	10,839,376,304	7,439,510,846	747,653	4,028	0	0	(38,338)		(1,470,520)		(757,177)
2212	Town of Lakeview	SLGRP	967,967	1,554,980,535	12,654,543,476	118,943	10,839,376,304	7,439,510,846	1,410,328	7,598	0	0	(72,318)		(714,682)		630,926
2213	City of Stanfield	Indep	764,306	1,554,980,535	12,654,543,476	93,917	10,839,376,304	7,439,510,846	(720,869)	764,306	0	0	0	0	0		(714,870)
2214	City of Yamhill	SLGRP	492,520	1,554,980,535	12,654,543,476	60,520	10,839,376,304	7,439,510,846	717,602	3,866	0	0	0	0	(140,466)		581,002
2215	City of Powers	Indep	0	1,554,980,535	12,654,543,476	0	10,839,376,304	7,439,510,846	(141,771)	0	0	0	0	0	0		(141,771)
2216	City of Brookings	SLGRP	3,029,961	1,554,980,535	12,654,543,476	372,319	10,839,376,304	7,439,510,846	4,414,657	23,783	0	0	(226,371)		(159,861)		4,052,208
2217	City of Sutherlin	SLGRP	3,433,326	1,554,980,535	12,654,543,476	421,884	10,839,376,304	7,439,510,846	5,002,360	26,949	0	0	(256,507)		(884,993)		3,887,809
2218	City of Prairie City	Indep	153,415	1,554,980,535	12,654,543,476	18,852	10,839,376,304	7,439,510,846	707,901	153,415	0	0	0	0	0		709,105
2219	City of Sheridan	Indep	1,086,816	1,554,980,535	12,654,543,476	133,547	10,839,376,304	7,439,510,846	905,067	8,531	0	0	0	0	0		913,598
2220	City of Garibaldi	SLGRP	528,525	1,554,980,535	12,654,543,476	64,945	10,839,376,304	7,439,510,846	770,061	4,149	0	0	0	0	0	Y	774,210
2221	City of Sisters	SLGRP	1,098,599	1,554,980,535	12,654,543,476	134,995	10,839,376,304	7,439,510,846	1,600,660	8,623	0	0	(82,077)		(216,902)		1,310,304
2222	City of Jacksonville	Indep	1,311,098	1,554,980,535	12,654,543,476	161,107	10,839,376,304	7,439,510,846	2,357,766	10,291	0	0	0	0	0		2,368,057
2223	City of Cannon Beach	SLGRP	2,865,887	1,554,980,535	12,654,543,476	352,158	10,839,376,304	7,439,510,846	4,175,600	22,495	0	0	(214,113)		(234,450)		3,749,532
2224	City of Falls City	SLGRP	199,801	1,554,980,535	12,654,543,476	24,551	10,839,376,304	7,439,510,846	291,111	1,568	0	0	0	0	(44,270)		248,409
2225	City of Echo	SLGRP	189,995	1,554,980,535	12,654,543,476	23,346	10,839,376,304	7,439,510,846	276,823	1,491	0	0	(14,195)		0	Y	264,119

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL											
			Total Valuation Pay	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL	
2226	City of Hines	SLGRP	468,470	1,554,980,535	12,654,543,476	57,565	10,839,376,304	7,439,510,846	682,561	3,677	0	0	(35,000)		(24,279)		626,959
2227	Town Of Bonanza	Indep	0	1,554,980,535	12,654,543,476	0	(108,931)	0	(108,931)	0	0	0	0	0	0		(108,931)
2228	City of Turner	SLGRP	561,893	1,554,980,535	12,654,543,476	69,045	10,839,376,304	7,439,510,846	818,679	4,410	0	0	0		(13,183)		809,906
2229	City of John Day	SLGRP	716,410	1,554,980,535	12,654,543,476	88,032	10,839,376,304	7,439,510,846	1,043,811	5,623	0	0	0		(526,917)		522,517
2231	City of Banks	SLGRP	353,495	1,554,980,535	12,654,543,476	43,437	10,839,376,304	7,439,510,846	515,042	2,775	0	0	0		(145,143)		372,674
2232	City of Joseph	Indep	265,910	1,554,980,535	12,654,543,476	32,675	114,084	265,910	114,084	2,087	0	0	0		0		116,171
2233	City of Lafayette	SLGRP	595,196	1,554,980,535	12,654,543,476	73,137	10,839,376,304	7,439,510,846	867,201	4,672	0	0	0		(125,167)		746,706
2234	City of Aumsville	SLGRP	1,176,094	1,554,980,535	12,654,543,476	144,517	10,839,376,304	7,439,510,846	1,713,570	9,232	0	(87,867)	0		(211,080)		1,423,855
2235	City of Amity	SLGRP	333,929	1,554,980,535	12,654,543,476	41,033	10,839,376,304	7,439,510,846	486,535	2,621	0	0	0		(181,174)		307,982
2236	City of Creswell	SLGRP	1,262,103	1,554,980,535	12,654,543,476	155,086	10,839,376,304	7,439,510,846	1,838,886	9,907	0	0	0		(78,490)		1,770,303
2237	City of Troutdale	SLGRP	4,137,735	1,554,980,535	12,654,543,476	508,442	10,839,376,304	7,439,510,846	6,028,685	64,957	0	0	0		(1,707,837)		4,385,805
2238	City of Warrenton	SLGRP	2,882,999	1,554,980,535	12,654,543,476	354,261	10,839,376,304	7,439,510,846	4,200,532	22,630	0	0	0		(346,349)		3,876,813
2240	City of Wilsonville	SLGRP	11,589,519	1,554,980,535	12,654,543,476	1,424,111	10,839,376,304	7,439,510,846	16,885,943	90,970	(5,208,552)	0	(865,863)		(301,901)		10,600,597
2241	City of Bay City	SLGRP	684,576	1,554,980,535	12,654,543,476	84,120	10,839,376,304	7,439,510,846	997,429	5,373	0	0	(51,145)		(59,667)		891,990
2242	City of Gaston	SLGRP	100,856	1,554,980,535	12,654,543,476	12,393	10,839,376,304	7,439,510,846	146,947	792	0	0	(7,535)		(487,811)		(347,607)
2243	City Of Brownsville	Indep	0	1,554,980,535	12,654,543,476	0	1,012,509	0	1,012,509	0	0	0	0		0		1,012,509
2244	City of Lakeside	SLGRP	198,408	1,554,980,535	12,654,543,476	24,380	10,839,376,304	7,439,510,846	289,081	1,557	0	0	(14,823)		(211,744)		64,071
2245	City of Dundee	SLGRP	634,888	1,554,980,535	12,654,543,476	78,015	10,839,376,304	7,439,510,846	925,033	4,983	(449,714)	0	0		(104,218)		376,084
2246	City of Merrill	Indep	80,004	1,554,980,535	12,654,543,476	9,831	(106,638)	80,004	(106,638)	628	0	0	0		0		(106,010)
2247	City of Malin	SLGRP	114,259	1,554,980,535	12,654,543,476	14,040	10,839,376,304	7,439,510,846	166,475	897	0	0	(8,536)		(20,777)		138,059
2248	City of Fossil	Indep	89,505	1,554,980,535	12,654,543,476	10,998	95,640	89,505	95,640	703	0	0	0		0		96,343
2249	City of Phoenix	SLGRP	1,216,233	1,554,980,535	12,654,543,476	149,450	10,839,376,304	7,439,510,846	1,772,053	9,547	0	0	0		(789,347)		992,253
2250	City of Gold Beach	Indep	887,092	1,554,980,535	12,654,543,476	109,005	252,688	887,092	252,688	6,963	0	0	0		0		259,651
2251	City of Rogue River	SLGRP	794,183	1,554,980,535	12,654,543,476	97,589	10,839,376,304	7,439,510,846	1,157,125	6,234	0	0	(59,334)		0		1,104,025
2252	City of Dayton	SLGRP	627,946	1,554,980,535	12,654,543,476	77,161	10,839,376,304	7,439,510,846	914,918	4,929	0	0	(46,914)		(128,801)		744,132
2253	Town of Butte Falls	Indep	155,587	1,554,980,535	12,654,543,476	19,118	183,130	155,587	183,130	1,221	0	0	0		0		184,351
2254	City of Shady Cove	SLGRP	230,214	1,554,980,535	12,654,543,476	28,289	10,839,376,304	7,439,510,846	335,422	1,807	0	0	0		(235,901)		101,328
2255	Town of Canyon City	SLGRP	105,328	1,554,980,535	12,654,543,476	12,943	10,839,376,304	7,439,510,846	153,463	827	0	0	(7,869)		0	Y	146,421
2256	City of Jordan Valley	SLGRP	60,352	1,554,980,535	12,654,543,476	7,416	10,839,376,304	7,439,510,846	87,933	474	0	0	(4,509)		(227,168)		(143,270)
2257	City of Culver	Indep	177,264	1,554,980,535	12,654,543,476	21,782	544,703	177,264	544,703	1,391	0	0	0		0		546,094
2258	City of Adair Village	SLGRP	309,554	1,554,980,535	12,654,543,476	38,038	10,839,376,304	7,439,510,846	451,021	2,430	0	0	(23,127)		0	Y	430,324
2259	Town Of Hammond	Indep	0	1,554,980,535	12,654,543,476	0	(95,642)	0	(95,642)	0	0	0	0		0		(95,642)
2260	City of Riddle	SLGRP	390,398	1,554,980,535	12,654,543,476	47,972	10,839,376,304	7,439,510,846	568,810	3,064	0	0	0		(72,269)		499,605
2261	City of Waldport	Indep	816,549	1,554,980,535	12,654,543,476	100,337	499,651	816,549	499,651	6,409	0	0	0		0		506,060
2262	City of Dufur	Indep	172,232	1,554,980,535	12,654,543,476	21,164	170,222	172,232	170,222	1,352	0	0	0		0		171,574
2263	City of La Grande	SLGRP	2,247,905	1,554,980,535	12,654,543,476	276,221	10,839,376,304	7,439,510,846	3,275,201	17,645	0	0	(167,943)		(718,437)		2,406,466
2264	City of Gervais	Indep	669,420	1,554,980,535	12,654,543,476	82,258	890,747	669,420	890,747	5,254	0	0	0		0		896,001
2265	City of Westfir	SLGRP	65,861	1,554,980,535	12,654,543,476	8,093	10,839,376,304	7,439,510,846	95,960	517	0	0	0		(53,114)		43,363
2266	City of Irrigon	SLGRP	498,864	1,554,980,535	12,654,543,476	61,300	10,839,376,304	7,439,510,846	726,846	3,916	0	0	(37,271)		(39,631)		653,860
2267	City of Independence	SLGRP	3,519,777	1,554,980,535	12,654,543,476	432,507	10,839,376,304	7,439,510,846	5,128,319	27,628	0	0	(262,966)		(374,075)		4,518,906
2268	City of Harrisburg	SLGRP	778,723	1,554,980,535	12,654,543,476	95,689	10,839,376,304	7,439,510,846	1,134,600	6,112	0	0	(58,179)		(42,267)		1,040,266
2269	City of Durham	SLGRP	81,735	1,554,980,535	12,654,543,476	10,044	10,839,376,304	7,439,510,846	119,088	642	0	0	0		(19,848)		99,882
2270	City of Lyons	SLGRP	74,897	1,554,980,535	12,654,543,476	9,203	10,839,376,304	7,439,510,846	109,125	588	0	0	0		(12,330)		97,383
2271	City of Columbia City	SLGRP	491,430	1,554,980,535	12,654,543,476	60,386	10,839,376,304	7,439,510,846	716,014	3,857	0	0	(36,715)		(1,815)		681,341
2272	City of Aurora	SLGRP	289,789	1,554,980,535	12,654,543,476	35,609	10,839,376,304	7,439,510,846	422,224	2,275	0	0	0		(124,479)		300,020
2273	City of Silverton	SLGRP	3,185,096	1,554,980,535	12,654,543,476	391,382	10,839,376,304	7,439,510,846	4,640,688	25,001	(1,214,690)	0	(237,961)		(17,487)		3,195,551
2274	City of Gold Hill	SLGRP	140,883	1,554,980,535	12,654,543,476	17,314	10,839,376,304	7,439,510,846	205,267	1,106	0	0	0		(10,526)		(21,975)
2275	City of Toledo	SLGRP	2,519,804	1,554,980,535	12,654,543,476	309,632	10,839,376,304	7,439,510,846	3,671,357	19,779	(621,776)	(125,000)	(188,257)		(1,183,161)		1,572,942
2276	City of Newport	SLGRP	2,466,840	1,554,980,535	12,654,543,476	303,123	10,839,376,304	7,439,510,846	3,594,188	19,363	0	0	(184,300)		(803,990)		2,625,261
2277	City Of Rajneeshpuram	Indep	0	1,554,980,535	12,654,543,476	0	(484,537)	0	(484,537)	0	0	0	0		0		(484,537)

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 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 One/Tier Two UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL
2278	City of Springfield	SLGRP	34,542,783	1,554,980,535	12,654,543,476	4,244,591	10,839,376,304	7,439,510,846	50,328,877	271,138	0	(2,500,000)	0		(13,443,057)		34,656,958
2279	City of Keizer	Indep	7,103,077	1,554,980,535	12,654,543,476	872,821	18,116,194	7,103,077	18,116,194	55,754	0	0	0		0		18,171,948
2280	City of Winston	SLGRP	1,797,337	1,554,980,535	12,654,543,476	220,855	10,839,376,304	7,439,510,846	2,618,721	14,108	0	(134,281)	0	(701,943)		1,796,605	
2281	City of Manzanita	SLGRP	857,234	1,554,980,535	12,654,543,476	105,336	10,839,376,304	7,439,510,846	1,248,990	6,729	0	(64,045)	0	(38,855)		1,152,819	
2282	City of Eagle Point	Indep	941,416	1,554,980,535	12,654,543,476	115,680	1,541,916	941,416	1,541,916	7,389	0	0	0	0		1,549,305	
2283	City of Maupin	Indep	472,451	1,554,980,535	12,654,543,476	58,054	960,824	472,451	960,824	3,708	0	0	0	0		964,532	
2284	City of Halsey	SLGRP	280,173	1,554,980,535	12,654,543,476	34,427	10,839,376,304	7,439,510,846	408,212	2,199	0	0	0	(82,695)		327,716	
2285	City of Veneta	SLGRP	1,077,135	1,554,980,535	12,654,543,476	132,357	10,839,376,304	7,439,510,846	1,569,387	8,455	0	(80,474)	0	(138,029)		1,359,339	
2286	City of Millersburg	SLGRP	315,829	1,554,980,535	12,654,543,476	38,809	10,839,376,304	7,439,510,846	460,164	2,479	0	0	0	(15,204)		447,439	
2287	City of King City	SLGRP	432,817	1,554,980,535	12,654,543,476	53,184	10,839,376,304	7,439,510,846	630,615	3,397	0	0	0	(96,506)		537,506	
2288	City of Tualatin	SLGRP	12,946,297	1,554,980,535	12,654,543,476	1,590,831	10,839,376,304	7,439,510,846	18,862,771	101,620	(1,136,442)	0	(967,229)	0		16,860,720	
2289	City Of St Paul	Indep	0	1,554,980,535	12,654,543,476	0	(56,582)	0	(56,582)	0	0	0	0	0		(56,582)	
2290	City of Molalla	Indep	3,976,276	1,554,980,535	12,654,543,476	488,602	(882,883)	3,976,276	(882,883)	31,211	0	0	0	0		(851,672)	
2291	City of Florence	SLGRP	3,973,905	1,554,980,535	12,654,543,476	488,310	10,839,376,304	7,439,510,846	5,789,985	31,193	0	0	0	(1,699,802)		4,121,376	
2292	City of North Bend	SLGRP	4,018,578	1,554,980,535	12,654,543,476	493,800	10,839,376,304	7,439,510,846	5,855,074	31,543	0	(300,231)	0	(610,033)		4,976,353	
2293	City of Lowell	SLGRP	340,357	1,554,980,535	12,654,543,476	41,823	10,839,376,304	7,439,510,846	495,900	2,672	0	0	0	(43,771)		454,801	
2294	City of Depoe Bay	SLGRP	717,864	1,554,980,535	12,654,543,476	88,211	10,839,376,304	7,439,510,846	1,045,929	5,635	0	0	(53,632)	(2,759)		995,173	
2295	City of Tigard	SLGRP	7,013,968	1,554,980,535	12,654,543,476	861,871	10,839,376,304	7,439,510,846	10,219,360	55,055	0	(524,020)	0	(2,166,742)		7,583,653	
2296	City of Happy Valley	SLGRP	6,131,571	1,554,980,535	12,654,543,476	753,443	10,839,376,304	7,439,510,846	8,933,706	48,129	(2,363,107)	0	(458,095)	0		6,160,633	
2297	City of Rainier	Indep	1,145,818	1,554,980,535	12,654,543,476	140,797	1,183,277	1,145,818	1,183,277	8,994	0	0	0	0		1,192,271	
2298	City of Lincoln City	SLGRP	8,538,067	1,554,980,535	12,654,543,476	1,049,151	10,839,376,304	7,439,510,846	12,439,974	67,018	(3,355,577)	0	0	(2,593,709)		6,557,706	
2299	City of Dunes City	SLGRP	47,070	1,554,980,535	12,654,543,476	5,784	10,839,376,304	7,439,510,846	68,581	369	(35,283)	0	(3,517)	0		30,150	
2300	City of Yachats	SLGRP	453,077	1,554,980,535	12,654,543,476	55,674	10,839,376,304	7,439,510,846	660,134	3,556	0	0	0	(195,220)		468,470	
2301	City of Moro	SLGRP	117,509	1,554,980,535	12,654,543,476	14,439	10,839,376,304	7,439,510,846	171,211	922	0	0	0	(58,433)		113,700	
2302	City of Mt. Vernon	SLGRP	172,818	1,554,980,535	12,654,543,476	21,236	10,839,376,304	7,439,510,846	251,796	1,357	0	0	0	(57,798)		195,355	
2303	City of Woodburn	SLGRP	9,611,964	1,554,980,535	12,654,543,476	1,181,111	10,839,376,304	7,439,510,846	14,004,643	75,448	(3,913,462)	0	(718,118)	(1,109,605)		8,338,906	
2304	City of Gladstone	SLGRP	4,155,471	1,554,980,535	12,654,543,476	510,621	10,839,376,304	7,439,510,846	6,054,526	32,618	0	0	0	(764,354)		5,322,790	
2305	City of Elkton	SLGRP	77,387	1,554,980,535	12,654,543,476	9,509	10,839,376,304	7,439,510,846	112,753	607	0	0	(5,782)	0	Y	107,578	
2306	City of Imbler	SLGRP	17,827	1,554,980,535	12,654,543,476	2,191	10,839,376,304	7,439,510,846	25,973	140	0	0	(1,332)	0	Y	24,781	
2307	City of Yoncalla	SLGRP	187,894	1,554,980,535	12,654,543,476	23,088	10,839,376,304	7,439,510,846	273,761	1,475	0	(14,038)	0	(3,951)		257,247	
2308	City of North Powder	SLGRP	112,357	1,554,980,535	12,654,543,476	13,806	10,839,376,304	7,439,510,846	163,704	882	0	0	0	(12,332)		152,254	
2309	City of Gearhart	Indep	771,391	1,554,980,535	12,654,543,476	94,788	1,274,063	771,391	1,274,063	6,055	0	0	0	0		1,280,118	
2400	Gilliam County Fire Services	Indep	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0		0	
2403	Central Coos Fire and Rescue	Indep	59,698	1,554,980,535	12,654,543,476	7,336	336,530	59,698	336,530	469	0	0	0	0		336,999	
2501	Port of The Dalles	SLGRP	187,532	1,554,980,535	12,654,543,476	23,044	10,839,376,304	7,439,510,846	273,234	1,472	0	(14,011)	0	(180,491)		80,204	
2507	Port of Astoria	Indep	1,559,980	1,554,980,535	12,654,543,476	191,689	204,952	1,559,980	204,952	12,245	0	0	0	0		217,197	
2508	Multnomah Drainage	SLGRP	3,354,949	1,554,980,535	12,654,543,476	412,254	10,839,376,304	7,439,510,846	4,888,165	26,334	0	(250,651)	0	0	Y	4,663,848	
2510	Horsefly Irrigation District	SLGRP	130,026	1,554,980,535	12,654,543,476	15,978	10,839,376,304	7,439,510,846	189,449	1,021	0	0	0	0		190,470	
2511	Grants Pass Irrigation District	SLGRP	617,399	1,554,980,535	12,654,543,476	75,866	10,839,376,304	7,439,510,846	899,552	4,846	0	(46,126)	0	0	Y	858,272	
2512	Port of Portland	SLGRP	72,425,163	1,554,980,535	12,654,543,476	8,899,548	10,839,376,304	7,439,510,846	105,523,550	568,489	(66,841,530)	0	(5,410,946)	(524,481)		33,315,082	
2513	Port of Coos Bay	SLGRP	1,638,683	1,554,980,535	12,654,543,476	201,360	10,839,376,304	7,439,510,846	2,387,563	12,863	0	0	0	(125,380)		2,275,046	
2515	Klamath County Fire District 1	Indep	6,813,253	1,554,980,535	12,654,543,476	837,207	24,503,780	6,813,253	24,503,780	53,480	0	0	0	0		24,557,260	
2518	Clackamas County Housing Authority	Indep	3,158,364	1,554,980,535	12,654,543,476	388,097	1,579,046	3,158,364	1,579,046	24,791	0	0	0	0		1,603,837	
2519	Home Forward	SLGRP	20,346,321	1,554,980,535	12,654,543,476	2,500,140	10,839,376,304	7,439,510,846	29,644,614	159,705	0	0	0	(4,089,369)		25,714,950	
2521	League of Oregon Cities	Indep	1,822,710	1,554,980,535	12,654,543,476	223,973	3,528,391	1,822,710	3,528,391	14,307	0	0	0	0		3,542,698	
2522	Lane Council of Governments	SLGRP	15,080,052	1,554,980,535	12,654,543,476	1,853,025	10,839,376,304	7,439,510,846	21,971,654	118,368	0	0	0	(840,276)		21,249,746	
2526	Clatskanie PUD	SLGRP	4,621,677	1,554,980,535	12,654,543,476	567,908	10,839,376,304	7,439,510,846	6,733,788	36,277	(2,511,458)	0	(345,289)	0		3,913,318	
2527	Deschutes Valley Water District	Indep	1,640,101	1,554,980,535	12,654,543,476	201,534	4,700,370	1,640,101	4,700,370	12,874	(2,972,734)	0	0	0		1,740,510	
2528	Columbia River Fire & Rescue	SLGRP	5,736,104	1,554,980,535	12,654,543,476	704,848	10,839,376,304	7,439,510,846	8,357,510	45,025	0	(428,549)	0	(1,585,641)		6,388,345	
2529	East Fork Irrigation District	Indep	316,144	1,554,980,535	12,654,543,476	38,848	706,474	316,144	706,474	2,482	0	0	0	0		708,956	

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 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 One/Tier Two UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL
												Measurement Date	Adjustment					
2530	River Road Water District	Indep	0	1,554,980,535	12,654,543,476	0	1,039,768	0	1,039,768	0	0	0	0	0	0	0	1,039,768	
2531	Oregon School Boards Association	SLGRP	3,651,395	1,554,980,535	12,654,543,476	448,681	10,839,376,304	7,439,510,846	5,320,088	28,661	0	0	0	0	0	Y	5,348,749	
2533	Owyhee Irrigation District	Indep	1,276,408	1,554,980,535	12,654,543,476	156,844	1,828,937	1,276,408	1,828,937	10,019	0	0	0	0	0	0	1,838,956	
2535	Athena Cemetary Maintenance District 1	Indep	0	1,554,980,535	12,654,543,476	0	(47,019)	0	(47,019)	0	0	0	0	0	0	0	(47,019)	
2536	Valley View Cemetery	Indep	63,641	1,554,980,535	12,654,543,476	7,820	(163,370)	63,641	(163,370)	500	0	0	0	0	0	0	(162,870)	
2538	Clackamas Vector Control	SLGRP	263,048	1,554,980,535	12,654,543,476	32,323	10,839,376,304	7,439,510,846	383,262	2,065	0	(19,653)	0	0	Y	365,674		
2540	West Extension Irrigation District	SLGRP	293,437	1,554,980,535	12,654,543,476	36,057	10,839,376,304	7,439,510,846	427,538	2,303	0	(21,923)	0	(100,667)	0	307,251		
2541	Jackson County Vector Control District	SLGRP	289,385	1,554,980,535	12,654,543,476	35,559	10,839,376,304	7,439,510,846	421,634	2,271	0	0	0	(43,312)	0	380,593		
2542	Rainbow Water District	SLGRP	626,601	1,554,980,535	12,654,543,476	76,996	10,839,376,304	7,439,510,846	912,959	4,918	0	(46,814)	0	0	Y	871,063		
2545	Council of Governments	SLGRP	10,219,193	1,554,980,535	12,654,543,476	1,255,727	10,839,376,304	7,439,510,846	14,889,377	80,214	0	(763,485)	0	(5,705)	0	14,200,401		
2547	Metzger Water District	Indep	0	1,554,980,535	12,654,543,476	0	(215,206)	0	(215,206)	0	0	0	0	0	0	0	(215,206)	
2549	Rogue River Fire District	SLGRP	1,264,951	1,554,980,535	12,654,543,476	155,436	10,839,376,304	7,439,510,846	1,843,035	9,929	0	(94,506)	0	(306,468)	0	1,451,990		
2550	Nyssa Road Assessment District 2	SLGRP	219,208	1,554,980,535	12,654,543,476	26,936	133,254	219,208	133,254	1,721	0	0	0	0	0	134,975		
2551	Sandy Fire Department	SLGRP	1,851,332	1,554,980,535	12,654,543,476	227,490	10,839,376,304	7,439,510,846	2,697,393	14,532	0	(138,315)	0	(321,716)	0	2,251,894		
2552	Winston-Dillard Fire District	SLGRP	1,048,769	1,554,980,535	12,654,543,476	128,872	10,839,376,304	7,439,510,846	1,528,058	8,232	0	(78,354)	0	0	Y	1,457,936		
2553	Tangent Rural Fire Protection District	SLGRP	208,794	1,554,980,535	12,654,543,476	25,656	10,839,376,304	7,439,510,846	304,213	1,639	0	0	0	0	0	305,852		
2555	Monroe Fire Department	SLGRP	147,995	1,554,980,535	12,654,543,476	18,185	10,839,376,304	7,439,510,846	215,629	1,162	0	0	0	(18,179)	0	198,612		
2556	Jackson County Fire District 5	Indep	3,249,357	1,554,980,535	12,654,543,476	399,279	8,007,450	3,249,357	8,007,450	25,505	0	0	0	0	0	8,032,955		
2557	Estacada Fire Department	SLGRP	580,910	1,554,980,535	12,654,543,476	71,382	10,839,376,304	7,439,510,846	846,387	4,560	0	(43,400)	0	(1,145,940)	0	(338,393)		
2559	Keizer Fire Department	SLGRP	4,249,632	1,554,980,535	12,654,543,476	522,191	10,839,376,304	7,439,510,846	6,191,718	33,357	0	0	0	(621,120)	0	5,603,955		
2561	Jefferson Rural Fire Protection District	SLGRP	251,814	1,554,980,535	12,654,543,476	30,943	10,839,376,304	7,439,510,846	366,893	1,977	0	0	0	(237,375)	0	131,495		
2562	WyEast Fire District	SLGRP	54,997	1,554,980,535	12,654,543,476	6,758	10,839,376,304	7,439,510,846	80,131	432	0	(4,109)	0	0	0	76,454		
2563	Central Oregon Irrigation District	SLGRP	1,730,657	1,554,980,535	12,654,543,476	212,862	10,839,376,304	7,439,510,846	2,521,569	13,585	0	(129,299)	0	0	Y	2,405,855		
2564	Illinois Valley Fire District	SLGRP	797,366	1,554,980,535	12,654,543,476	97,980	10,839,376,304	7,439,510,846	1,161,763	6,259	0	0	0	(252,300)	0	915,722		
2567	Charleston Rural Fire Protection District	SLGRP	181,979	1,554,980,535	12,654,543,476	22,361	10,839,376,304	7,439,510,846	265,143	1,428	0	0	0	(8,903)	0	257,668		
2568	Molalla Rural Fire Protection District 73	SLGRP	1,638,158	1,554,980,535	12,654,543,476	201,296	10,839,376,304	7,439,510,846	2,386,798	12,858	(66,180)	0	0	0	0	2,333,476		
2569	Central Oregon Intergovernmental Council	SLGRP	4,763,791	1,554,980,535	12,654,543,476	585,371	10,839,376,304	7,439,510,846	6,940,849	37,393	0	0	0	(6,643,892)	0	334,350		
2570	Port of St Helens	Indep	980,237	1,554,980,535	12,654,543,476	120,451	(317,938)	980,237	(317,938)	7,694	0	0	0	0	0	0	(310,244)	
2571	Crystal Springs Water District	SLGRP	626,405	1,554,980,535	12,654,543,476	76,972	10,839,376,304	7,439,510,846	912,673	4,917	0	0	0	(19,654)	0	897,936		
2572	Local Government Personnel Institute	SLGRP	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
2575	Jefferson County Rural Fire Protection District 1	Indep	1,414,572	1,554,980,535	12,654,543,476	173,822	1,693,880	1,414,572	1,693,880	11,103	0	0	0	0	0	1,704,983		
2576	Depoe Bay Rural Fire Protection District	SLGRP	1,485,890	1,554,980,535	12,654,543,476	182,585	10,839,376,304	7,439,510,846	2,164,944	11,663	0	(111,012)	0	(10,041)	0	2,055,554		
2579	La Pine Rural Fire Protection District	SLGRP	2,208,632	1,554,980,535	12,654,543,476	271,395	10,839,376,304	7,439,510,846	3,217,979	17,336	0	0	0	(563,460)	0	2,671,855		
2580	Marion County Fire District 1	SLGRP	4,675,792	1,554,980,535	12,654,543,476	574,558	10,839,376,304	7,439,510,846	6,812,635	36,702	0	0	0	0	Y	6,849,337		
2581	Port of Umatilla	Indep	184,372	1,554,980,535	12,654,543,476	22,655	(10,634)	184,372	(10,634)	1,447	0	0	0	0	0	0	(9,187)	
2582	Talent Irrigation District	SLGRP	463,989	1,554,980,535	12,654,543,476	57,015	10,839,376,304	7,439,510,846	676,033	3,642	0	(34,665)	0	0	Y	645,010		
2585	Rogue River Valley Irrigation District	SLGRP	426,812	1,554,980,535	12,654,543,476	52,446	10,839,376,304	7,439,510,846	621,865	3,350	(33,178)	0	0	0	0	592,037		
2587	Tualatin Valley Irrigation District	SLGRP	444,742	1,554,980,535	12,654,543,476	54,650	10,839,376,304	7,439,510,846	647,989	3,491	0	0	0	(69,416)	0	582,064		
2588	Clatskanie Rural Fire Protection District	SLGRP	1,483,019	1,554,980,535	12,654,543,476	182,232	10,839,376,304	7,439,510,846	2,160,761	11,641	0	0	0	(189,952)	0	1,982,450		
2589	West Slope Water District	SLGRP	440,908	1,554,980,535	12,654,543,476	54,178	10,839,376,304	7,439,510,846	642,403	3,461	0	0	0	0	0	645,864		
2590	Redmond Fire & Rescue	SLGRP	6,121,398	1,554,980,535	12,654,543,476	752,193	10,839,376,304	7,439,510,846	8,918,884	48,049	(153,488)	0	0	(1,303,665)	0	7,509,780		
2592	Medford Irrigation District	SLGRP	403,792	1,554,980,535	12,654,543,476	49,618	10,839,376,304	7,439,510,846	588,326	3,170	0	0	0	(85,142)	0	506,354		
2594	Metro	SLGRP	69,256,318	1,554,980,535	12,654,543,476	8,510,163	10,839,376,304	7,439,510,846	100,906,539	543,616	(15,281,742)	0	(5,174,199)	(3,957,993)	0	77,036,221		
2595	Canby Fire District	SLGRP	2,810,901	1,554,980,535	12,654,543,476	345,401	10,839,376,304	7,439,510,846	4,095,486	22,064	0	0	0	(286,953)	0	3,830,597		
2596	Bend Parks & Recreation	Indep	9,669,705	1,554,980,535	12,654,543,476	1,188,206	8,050,101	9,669,705	8,050,101	75,901	(2,153,553)	0	0	0	0	5,972,449		
2597	Mapleton Water District	Indep	49,174	1,554,980,535	12,654,543,476	6,042	183,633	49,174	183,633	386	0	0	0	0	0	184,019		
2598	Marion County Housing Authority	SLGRP	902,413	1,554,980,535	12,654,543,476	110,888	10,839,376,304	7,439,510,846	1,314,816	7,083	0	0	0	(1,532,369)	0	(210,470)		
2599	South Suburban Sanitary District	SLGRP	654,226	1,554,980,535	12,654,543,476	80,391	10,839,376,304	7,439,510,846	953,208	5,135	0	0	0	(86,412)	0	871,931		
2600	Winston-Dillard Water District	SLGRP	487,065	1,554,980,535	12,654,543,476	59,850	10,839,376,304	7,439,510,846	709,654	3,823	0	0	0	(77,120)	0	636,357		
2601	Baker Valley Irrigation District	SLGRP	53,782	1,554,980,535	12,654,543,476	6,609	10,839,376,304	7,439,510,846	78,360	422	0	0	0	(200,434)	0	(121,652)		

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL											
			Total Valuation Pay	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL
											Measurement Date	Adjustment					
2602	Aumsville Rural Fire Protection District	SLGRP	413,202	1,554,980,535	12,654,543,476	50,774	10,839,376,304	7,439,510,846	602,037	3,243	0	0	0		(57,118)		548,162
2603	Corbett Water District	SLGRP	161,165	1,554,980,535	12,654,543,476	19,804	10,839,376,304	7,439,510,846	234,818	1,265	0	0	(12,041)		0		224,042
2604	Netarts-Oceanside Sanitary District	SLGRP	444,312	1,554,980,535	12,654,543,476	54,597	10,839,376,304	7,439,510,846	647,364	3,488	0	0	0		(168,486)		482,366
2605	Scio Fire District	SLGRP	136,161	1,554,980,535	12,654,543,476	16,731	10,839,376,304	7,439,510,846	198,387	1,069	0	0	0		(12,159)		187,297
2606	West Valley Housing Authority	SLGRP	877,648	1,554,980,535	12,654,543,476	107,845	10,839,376,304	7,439,510,846	1,278,734	6,889	0	0	0		(261,621)		1,024,002
2607	Hoodland Fire District 74	SLGRP	1,550,520	1,554,980,535	12,654,543,476	190,527	10,839,376,304	7,439,510,846	2,259,109	12,171	0	0	(115,841)		(77,834)		2,077,605
2608	Gaston Rural Fire Protection District	Indep	273,861	1,554,980,535	12,654,543,476	33,652		214,368	273,861	214,368	2,150	0	0		0		216,518
2610	Turner Fire District	Indep	490,791	1,554,980,535	12,654,543,476	60,308	1,114,458		490,791	1,114,458	3,852	0	0		0		1,118,310
2611	Burnt River Irrigation District	SLGRP	0	1,554,980,535	0	0	0	0	0	0	0	0	0		0		0
2612	Community Services Consortium	SLGRP	6,568,410	1,554,980,535	12,654,543,476	807,121	10,839,376,304	7,439,510,846	9,570,181	51,558	0	0	(490,732)		(349,455)		8,781,552
2613	Polk Soil & Water Conservation District	Indep	205,543	1,554,980,535	12,654,543,476	25,257		71,838	205,543	71,838	1,613	0	0		0		73,451
2614	Mountain Valley Mental Health Program	Indep	0	1,554,980,535	12,654,543,476	0		(333,428)	0	(333,428)	0	0	0		0		(333,428)
2615	Humanities Council	Indep	0	1,554,980,535	12,654,543,476	0		105,151	0	105,151	0	0	0		0		105,151
2616	Alcohol Safety Action Program	Indep	0	1,554,980,535	12,654,543,476	0		(365,499)	0	(365,499)	0	0	0		0		(365,499)
2617	Clean Water Services	SLGRP	38,921,617	1,554,980,535	12,654,543,476	4,782,658	10,839,376,304	7,439,510,846	56,708,843	305,509	(29,829,741)	0	0		(1,926,469)		25,258,142
2618	Estacada Cemetery District	Indep	66,382	1,554,980,535	12,654,543,476	8,157		(400,290)	66,382	(400,290)	521	0	0		0		(399,769)
2619	Comprehensive Options For Drug Abusers	Indep	0	1,554,980,535	12,654,543,476	0		(426,949)	0	(426,949)	0	0	0		0		(426,949)
2620	Jackson County Fire District 4	SLGRP	551,188	1,554,980,535	12,654,543,476	67,730	10,839,376,304	7,439,510,846	803,082	4,326	0	0	0		0		807,408
2623	Evans Valley Fire District 6	Indep	126,465	1,554,980,535	12,654,543,476	15,540		165,197	126,465	165,197	993	0	0		0		166,190
2624	Klamath Vector Control	SLGRP	112,760	1,554,980,535	12,654,543,476	13,856	10,839,376,304	7,439,510,846	164,291	885	0	0	(8,424)		0	Y	156,752
2625	Port of Newport	SLGRP	1,339,250	1,554,980,535	12,654,543,476	164,566	10,839,376,304	7,439,510,846	1,951,289	10,512	0	0	0		(238,159)		1,723,642
2626	Tillamook Peoples Utility District	SLGRP	9,739,852	1,554,980,535	12,654,543,476	1,196,826	10,839,376,304	7,439,510,846	14,190,977	76,451	(134,649)	0	(727,673)		0		13,405,106
2628	McKenzie Fire And Rescue	SLGRP	618,305	1,554,980,535	12,654,543,476	75,977	10,839,376,304	7,439,510,846	900,871	4,853	0	0	(46,194)		(121,181)		738,349
2629	Metropolitan Wastewater Management Commission	Indep	0	1,554,980,535	12,654,543,476	0		(1,704,312)	0	(1,704,312)	0	0	0		0		(1,704,312)
2630	Sheridan Fire District	SLGRP	1,249,454	1,554,980,535	12,654,543,476	153,532	10,839,376,304	7,439,510,846	1,820,455	9,807	0	0	0		(1,228)		1,829,034
2631	Arch Cape Water-Sanitary District	SLGRP	145,587	1,554,980,535	12,654,543,476	17,890	10,839,376,304	7,439,510,846	212,121	1,143	0	0	0		(46,949)		166,315
2632	Umpqua Regional Council of Governments	Indep	0	1,554,980,535	12,654,543,476	0		263,427	0	263,427	0	0	0		0		263,427
2633	Port of Cascade Locks	Indep	728,688	1,554,980,535	12,654,543,476	89,541		233,038	728,688	233,038	5,720	0	0		0		238,758
2637	Northeast Oregon Housing Authority	Indep	836,137	1,554,980,535	12,654,543,476	102,744		2,401,964	836,137	2,401,964	6,563	0	0		0		2,408,527
2638	North Douglas County Fire and EMS	SLGRP	423,633	1,554,980,535	12,654,543,476	52,056	10,839,376,304	7,439,510,846	617,233	3,325	0	0	0		(5,487)		615,071
2641	Suburban East Salem Water District	SLGRP	387,878	1,554,980,535	12,654,543,476	47,662	10,839,376,304	7,439,510,846	565,139	3,045	0	0	0		(44,945)		523,239
2642	Dexter Rural Fire Protection District	SLGRP	133,183	1,554,980,535	12,654,543,476	16,365	10,839,376,304	7,439,510,846	194,048	1,045	0	0	(9,950)		(960)		184,183
2643	Sweet Home Cemetery	Indep	176,740	1,554,980,535	12,654,543,476	21,718		(59,488)	176,740	(59,488)	1,387	0	0		0		(58,101)
2644	Lakeside Water District	Indep	274,897	1,554,980,535	12,654,543,476	33,779		(88,254)	274,897	(88,254)	2,158	0	0		0		(86,096)
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	299,942	1,554,980,535	12,654,543,476	36,857		342,494	299,942	342,494	2,354	0	0		0		344,848
2646	Keno Rural Fire Protection District	Indep	4,892	1,554,980,535	12,654,543,476	601		1,568,414	4,892	1,568,414	38	0	0		0		1,568,452
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	506,462	1,554,980,535	12,654,543,476	62,234	10,839,376,304	7,439,510,846	737,916	3,975	0	0	(37,838)		(22,761)		681,292
2648	Black Butte Ranch Rural Fire Protection District	Indep	483,380	1,554,980,535	12,654,543,476	59,397		2,313,422	483,380	2,313,422	3,794	(327,991)	0	0		0	1,989,225
2649	Colton Fire Department	SLGRP	20,484	1,554,980,535	12,654,543,476	2,517	10,839,376,304	7,439,510,846	29,845	161	0	0	0		(37,542)		(7,536)
2651	Imbler Rural Fire Protection District	SLGRP	11,594	1,554,980,535	12,654,543,476	1,425	10,839,376,304	7,439,510,846	16,892	91	0	0	(866)		0	Y	16,117
2652	The Oregon Consortium	SLGRP	0	1,554,980,535	0	0	0	0	0	0	0	0	0		0		0
2653	Umatilla Fire Department	SLGRP	377,047	1,554,980,535	12,654,543,476	46,331	10,839,376,304	7,439,510,846	549,359	2,960	0	0	0		(21,334)		530,985
2654	Spring Valley Rural Fire Protection District	Indep	0	1,554,980,535	12,654,543,476	0		(110,908)	0	(110,908)	0	0	0		0		(110,908)
2655	North Bay Rural Fire Protection District	Indep	0	1,554,980,535	12,654,543,476	0		241,829	0	241,829	0	0	0		0		241,829
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	15,273,819	1,554,980,535	12,654,543,476	1,876,835	10,839,376,304	7,439,510,846	22,253,973	119,889	0	0	0		(2,288,330)		20,085,532
2658	Salem Metropolitan Communication Agency	Indep	0	1,554,980,535	12,654,543,476	0		459,279	0	459,279	0	0	0		0		459,279
2659	Silverton Fire District	SLGRP	528,852	1,554,980,535	12,654,543,476	64,985	10,839,376,304	7,439,510,846	770,538	4,151	0	0	(39,511)		(72,075)		663,103
2660	Tualatin Valley Fire & Rescue	SLGRP	67,017,946	1,554,980,535	12,654,543,476	8,235,114	10,839,376,304	7,439,510,846	97,645,229	526,046	(6,635,401)	0	(5,006,968)		(9,349,128)		77,179,778
2661	Lincoln County 911	SLGRP	0	1,554,980,535	0	0	0	0	0	0	0	0	0		0		0
2662	East Central Oregon Association of Counties	Indep	0	1,554,980,535	12,654,543,476	0		157,187	0	157,187	0	0	0		0		157,187

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL											
			Total Valuation Pay	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL
											Measurement Date	Adjustment					
2663	Metropolitan Area Communications Commission	SLGRP	893,417	1,554,980,535	12,654,543,476	109,782	10,839,376,304	7,439,510,846	1,301,710	7,013	0	0	(66,748)		(63,734)		1,178,241
2664	Applegate Valley Rural Fire Protection District 9	Indep	598,123	1,554,980,535	12,654,543,476	73,497	1,681,118	598,123	1,681,118	4,695	0	0	0	0	0	0	1,685,813
2665	N NE Community Mental Health Center	Indep	0	1,554,980,535	12,654,543,476	0	0	0	429,922	0	0	0	0	0	0	0	429,922
2666	Central City Concern	Indep	0	1,554,980,535	12,654,543,476	0	(760,314)	0	(760,314)	0	0	0	0	0	0	0	(760,314)
2667	Mental Health Services West Inc	Indep	0	1,554,980,535	12,654,543,476	0	(657,401)	0	(657,401)	0	0	0	0	0	0	0	(657,401)
2668	Southeast Mental Health Network Inc	Indep	0	1,554,980,535	12,654,543,476	0	(940,584)	0	(940,584)	0	0	0	0	0	0	0	(940,584)
2669	Roseburg Urban Sanitary Authority	SLGRP	1,135,715	1,554,980,535	12,654,543,476	139,556	10,839,376,304	7,439,510,846	1,654,738	8,915	0	0	0		(286,146)		1,377,507
2670	Mt Hood Community Mental Health Ctr	Indep	0	1,554,980,535	12,654,543,476	0	774,554	0	774,554	0	0	0	0	0	0	0	774,554
2671	Columbia 911 Communications District	SLGRP	1,452,249	1,554,980,535	12,654,543,476	178,451	10,839,376,304	7,439,510,846	2,115,928	11,399	0	(108,499)		(68,004)		1,950,824	
2672	Rockwood Water PUD	Indep	2,083,431	1,554,980,535	12,654,543,476	256,010	2,389,545	2,083,431	2,389,545	16,354	0	0	0	0	0	0	2,405,899
2673	Port Orford Library	SLGRP	81,256	1,554,980,535	12,654,543,476	9,985	10,839,376,304	7,439,510,846	118,391	638	0	(6,071)		(3,484)		109,474	
2674	Nestucca Rural Fire District	SLGRP	784,211	1,554,980,535	12,654,543,476	96,363	10,839,376,304	7,439,510,846	1,142,596	6,156	0	(58,589)		(48,055)		1,042,108	
2676	Woodburn Fire District	SLGRP	2,120,096	1,554,980,535	12,654,543,476	260,516	10,839,376,304	7,439,510,846	3,088,982	16,641	0	0	0	0	0	Y	3,105,623
2677	Portland Private Industry Council Inc	Indep	0	1,554,980,535	12,654,543,476	0	(417,523)	0	(417,523)	0	0	0	0	0	0	0	(417,523)
2678	Central Oregon Regional Housing Authority	Indep	1,269,696	1,554,980,535	12,654,543,476	156,019	526,503	1,269,696	526,503	9,966	0	(250,000)		0	0	0	286,469
2679	Columbia River Public Utility District	Indep	4,912,353	1,554,980,535	12,654,543,476	603,626	10,294,309	4,912,353	10,294,309	38,559	(2,242,599)	0	0	0	0	0	8,090,269
2681	Cloverdale Rural Fire Protection District	SLGRP	220,276	1,554,980,535	12,654,543,476	27,067	10,839,376,304	7,439,510,846	320,942	1,729	0	(16,457)		0	0	Y	306,214
2684	Parkdale Fire District	SLGRP	159,307	1,554,980,535	12,654,543,476	19,576	10,839,376,304	7,439,510,846	232,110	1,250	0	0	0	0	0	Y	233,360
2685	Oregon Community College Association	Indep	531,197	1,554,980,535	12,654,543,476	65,273	205,579	531,197	205,579	4,170	0	0	0	0	0	0	209,749
2686	Weston Cemetery	SLGRP	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	SLGRP	210,183	1,554,980,535	12,654,543,476	25,827	10,839,376,304	7,439,510,846	306,237	1,650	0	(15,703)		0	0	Y	292,184
2688	Polk County Fire District 1	Indep	1,693,273	1,554,980,535	12,654,543,476	208,068	1,567,364	1,693,273	1,567,364	13,291	0	0	0	0	0	0	1,580,655
2689	Redmond Area Park & Recreation District	Indep	693,961	1,554,980,535	12,654,543,476	85,273	57,388	693,961	57,388	5,447	0	0	0	0	0	0	62,835
2692	Siuslaw Public Library	SLGRP	397,663	1,554,980,535	12,654,543,476	48,865	10,839,376,304	7,439,510,846	579,396	3,121	0	(29,710)		(50,806)		502,001	
2693	City-County Insurance Services	Indep	7,582,711	1,554,980,535	12,654,543,476	931,758	2,489,527	7,582,711	2,489,527	59,519	0	0	0	0	0	0	2,549,046
2694	Philomath Fire Department	SLGRP	599,773	1,554,980,535	12,654,543,476	73,694	10,839,376,304	7,439,510,846	873,808	4,707	0	(44,806)		(8,717)		824,992	
2695	Washington County Consolidated Communications Agency	SLGRP	8,163,327	1,554,980,535	12,654,543,476	1,003,103	10,839,376,304	7,439,510,846	11,893,977	64,077	0	(609,889)		0	0	Y	11,348,165
2696	Stayton Fire District	SLGRP	649,885	1,554,980,535	12,654,543,476	79,857	10,839,376,304	7,439,510,846	946,883	5,101	0	0	0	(42,860)		909,124	
2697	Oregon Museum Park	Indep	0	1,554,980,535	12,654,543,476	0	(111,020)	0	(111,020)	0	0	0	0	0	0	0	(111,020)
2698	Halsey Shedd Rural Fire Protection District	Indep	201,228	1,554,980,535	12,654,543,476	24,727	345,904	201,228	345,904	1,580	0	0	0	0	0	0	347,484
2699	Chetco Library Board	SLGRP	368,644	1,554,980,535	12,654,543,476	45,299	10,839,376,304	7,439,510,846	537,115	2,894	0	(27,542)		(4,670)		507,797	
2700	Lowell Rural Fire Protection District	SLGRP	311,685	1,554,980,535	12,654,543,476	38,300	10,839,376,304	7,439,510,846	454,125	2,447	0	0	0	(109,804)		346,768	
2701	Sisters-Camp Sherman Rural Fire Protection District	SLGRP	1,137,540	1,554,980,535	12,654,543,476	139,780	10,839,376,304	7,439,510,846	1,657,398	8,929	(1,744,266)	0	0	0	0	Y	(77,939)
2702	Banks Fire District 13	Indep	198,630	1,554,980,535	12,654,543,476	24,407	480,975	198,630	480,975	1,559	0	0	0	0	0	0	482,534
2703	Westport Sewer District	Indep	0	1,554,980,535	12,654,543,476	0	(10,148)	0	(10,148)	0	0	0	0	0	0	0	(10,148)
2704	Clatsop County 4-H District	SLGRP	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0
2705	Lebanon Fire District	SLGRP	4,471,703	1,554,980,535	12,654,543,476	549,479	10,839,376,304	7,439,510,846	6,515,276	35,100	0	0	0	(574,681)		5,975,695	
2707	Clatskanie Library	SLGRP	121,058	1,554,980,535	12,654,543,476	14,876	10,839,376,304	7,439,510,846	176,382	950	0	(9,044)		0	0	Y	168,288
2708	Milton-Freewater Cemetery District 3	Indep	0	1,554,980,535	12,654,543,476	0	(19,478)	0	(19,478)	0	0	0	0	0	0	0	(19,478)
2709	Scappoose Public Library	SLGRP	148,043	1,554,980,535	12,654,543,476	18,191	10,839,376,304	7,439,510,846	215,699	1,162	0	0	0	(42,057)		174,804	
2710	Klamath County Emergency Communications District	SLGRP	982,111	1,554,980,535	12,654,543,476	120,681	10,839,376,304	7,439,510,846	1,430,936	7,709	(190,473)	0	(73,374)		0	0	1,174,798
2713	Port of Tillamook Bay	SLGRP	922,295	1,554,980,535	12,654,543,476	113,331	10,839,376,304	7,439,510,846	1,343,784	7,239	0	0	0	(68,905)		(97,787)	1,184,331
2714	Winchester Bay Sanitary District	Indep	175,991	1,554,980,535	12,654,543,476	21,626	13,461	175,991	13,461	1,381	0	0	0	0	0	0	14,842
2715	Jackson County Fire District 3	SLGRP	7,810,575	1,554,980,535	12,654,543,476	959,757	10,839,376,304	7,439,510,846	11,380,017	61,308	0	(583,535)		(2,444,554)		8,413,236	
2716	Neskowin Water District	SLGRP	245,078	1,554,980,535	12,654,543,476	30,115	10,839,376,304	7,439,510,846	357,079	1,924	0	(18,310)		(221)		340,472	
2717	Ice Fountain Water District	Indep	387,655	1,554,980,535	12,654,543,476	47,635	1,431,785	387,655	1,431,785	3,043	0	0	0	0	0	0	1,434,828
2718	Curry Library	SLGRP	184,609	1,554,980,535	12,654,543,476	22,685	10,839,376,304	7,439,510,846	268,975	1,449	0	0	0	(139,175)		131,249	
2719	Human Solutions, Inc	Indep	0	1,554,980,535	12,654,543,476	0	(401,006)	0	(401,006)	0	0	0	0	0	0	0	(401,006)
2720	Tri-Met	Indep	0	1,554,980,535	12,654,543,476	0	(2,218,909)	0	(2,218,909)	0	0	0	0	0	0	0	(2,218,909)
2721	Klamath Housing Authority	SLGRP	790,599	1,554,980,535	12,654,543,476	97,148	10,839,376,304	7,439,510,846	1,151,903	6,206	0	0	0	(106,958)		1,051,151	

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL											
			Total Valuation Pay	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL
											Valuation Date	Measurement Date					
2722	Tillamook 9-1-1	Indep	668,761	1,554,980,535	12,654,543,476	82,177	695,236	668,761	695,236	5,249	0	0	0	0	0	0	700,485
2723	Oregon Coastal Zone Management Association	Indep	0	1,554,980,535	12,654,543,476	0	(241,757)	0	(241,757)	0	0	0	0	0	0	0	(241,757)
2724	Nehalem Bay Wastewater Agency	Indep	345,605	1,554,980,535	12,654,543,476	42,468	943,927	345,605	943,927	2,713	0	0	0	0	0	0	946,640
2725	West Valley Fire District	Indep	765,201	1,554,980,535	12,654,543,476	94,027	520,216	765,201	520,216	6,006	0	0	0	0	0	0	526,222
2726	Yamhill Communications Agency	SLGRP	970,784	1,554,980,535	12,654,543,476	119,289	10,839,376,304	7,439,510,846	1,414,433	7,620	0	(72,528)	0	(7,443)	0	0	1,342,082
2728	Baker County Library District	SLGRP	535,554	1,554,980,535	12,654,543,476	65,808	10,839,376,304	7,439,510,846	780,303	4,204	0	0	0	0	(62,214)	0	722,293
2729	Douglas County Fire District 2	Indep	4,299,834	1,554,980,535	12,654,543,476	528,360	35,997,851	4,299,834	35,997,851	33,751	0	0	0	0	0	0	36,031,602
2731	Canby Utility Board	SLGRP	1,911,557	1,554,980,535	12,654,543,476	234,891	10,839,376,304	7,439,510,846	2,785,141	15,004	0	(142,814)	0	0	0	Y	2,657,331
2732	Umatilla County Special Library District	SLGRP	167,763	1,554,980,535	12,654,543,476	20,615	10,839,376,304	7,439,510,846	244,431	1,317	0	0	0	0	(60,905)	0	184,843
2733	Wiard Memorial Park District	Indep	0	1,554,980,535	12,654,543,476	0	635,944	0	635,944	0	0	0	0	0	0	0	635,944
2734	Seal Rock Water District	SLGRP	555,032	1,554,980,535	12,654,543,476	68,202	10,839,376,304	7,439,510,846	808,682	4,357	0	0	0	0	(145,448)	0	667,591
2736	Wasco 9-1-1	Indep	0	1,554,980,535	12,654,543,476	0	(392,632)	0	(392,632)	0	0	0	0	0	0	0	(392,632)
2737	Portland Energy Conservation Inc	Indep	0	1,554,980,535	12,654,543,476	0	152,933	0	152,933	0	0	0	0	0	0	0	152,933
2739	Scappoose Rural Fire Protection District	SLGRP	2,363,573	1,554,980,535	12,654,543,476	290,434	10,839,376,304	7,439,510,846	3,443,728	18,552	0	(176,585)	0	(44,455)	0	0	3,241,240
2740	Neskowin Regional Sanitary Authority	Indep	199,732	1,554,980,535	12,654,543,476	24,543	(323,180)	199,732	(323,180)	1,568	0	0	0	0	0	0	(321,612)
2741	Port of Garibaldi	SLGRP	460,920	1,554,980,535	12,654,543,476	56,637	10,839,376,304	7,439,510,846	671,561	3,618	0	(34,436)	0	(43,857)	0	0	596,886
2742	Amity Fire District	SLGRP	9,195	1,554,980,535	12,654,543,476	1,130	10,839,376,304	7,439,510,846	13,397	72	0	(687)	0	(51,679)	0	0	(38,897)
2743	Douglas Soil & Water Conservation District	Indep	0	1,554,980,535	12,654,543,476	0	(354,679)	0	(354,679)	0	0	0	0	0	0	0	(354,679)
2745	Clackamas County Fire District	SLGRP	38,633,665	1,554,980,535	12,654,543,476	4,747,275	10,839,376,304	7,439,510,846	56,289,296	303,249	(6,481,990)	0	0	0	(699,022)	0	49,411,533
2746	Marion-Salem Data Center	Indep	0	1,554,980,535	12,654,543,476	0	(7,920,878)	0	(7,920,878)	0	0	0	0	0	0	0	(7,920,878)
2747	Salem Housing Authority	Indep	2,591,122	1,554,980,535	12,654,543,476	318,395	4,568,666	2,591,122	4,568,666	20,339	0	0	0	0	0	0	4,589,005
2749	Black Butte Ranch Police	SLGRP	249,927	1,554,980,535	12,654,543,476	30,711	10,839,376,304	7,439,510,846	364,144	1,962	0	(18,672)	0	(186,691)	0	0	160,743
2750	Eastern Oregon Human Services Consortium	Indep	0	1,554,980,535	12,654,543,476	0	(812,205)	0	(812,205)	0	0	0	0	0	0	0	(812,205)
2751	Lane Regional Air Protection Agency	Indep	0	1,554,980,535	12,654,543,476	0	0	0	0	0	0	0	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	286,924	1,554,980,535	12,654,543,476	35,257	10,839,376,304	7,439,510,846	418,049	2,252	0	0	0	0	(63,650)	0	356,651
2753	Linn-Benton Housing Authority	SLGRP	1,539,059	1,554,980,535	12,654,543,476	189,118	10,839,376,304	7,439,510,846	2,242,411	12,081	0	0	0	0	(574,505)	0	1,679,987
2756	Sandy Area Sch Trans Agency	Indep	0	1,554,980,535	12,654,543,476	0	(288,265)	0	(288,265)	0	0	0	0	0	0	0	(288,265)
2757	City of Stayton	SLGRP	650,654	1,554,980,535	12,654,543,476	79,952	10,839,376,304	7,439,510,846	948,004	5,107	(311,031)	(340,500)	(48,611)	(61,640)	0	0	191,329
2758	Mohawk Valley Rural Fire District	SLGRP	275,941	1,554,980,535	12,654,543,476	33,907	10,839,376,304	7,439,510,846	402,046	2,166	0	0	(20,616)	0	(12,146)	0	371,450
2760	Knappa Svensen Burnsides Rural Fire Protection District	Indep	110,529	1,554,980,535	12,654,543,476	13,582	837,829	110,529	837,829	868	0	0	0	0	0	0	838,697
2761	Clackamas River Water	SLGRP	3,332,276	1,554,980,535	12,654,543,476	409,468	10,839,376,304	7,439,510,846	4,855,131	26,156	(37,681)	0	(248,957)	0	0	0	4,594,649
2763	Junction City Fire Department	SLGRP	414,263	1,554,980,535	12,654,543,476	50,904	10,839,376,304	7,439,510,846	603,582	3,252	0	0	0	(41,886)	0	0	564,948
2765	Green Sanitary	SLGRP	0	1,554,980,535	12,654,543,476	0	0	0	0	0	0	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	SLGRP	397,026	1,554,980,535	12,654,543,476	48,786	10,839,376,304	7,439,510,846	578,467	3,116	0	(29,662)	0	(24,233)	0	0	527,688
2767	Springfield Utility Board	Indep	0	1,554,980,535	12,654,543,476	0	(202,416)	0	(202,416)	0	0	0	0	0	0	0	(202,416)
2768	Lake County Library District	SLGRP	118,010	1,554,980,535	12,654,543,476	14,501	10,839,376,304	7,439,510,846	171,941	926	0	0	(8,817)	0	0	Y	164,050
2771	Harbor Water PUD	Indep	307,470	1,554,980,535	12,654,543,476	37,782	405,647	307,470	405,647	2,413	0	0	0	0	0	0	408,060
2772	Umatilla County Soil & Water District	SLGRP	86,222	1,554,980,535	12,654,543,476	10,595	10,839,376,304	7,439,510,846	125,626	677	0	0	(6,442)	(20,935)	0	0	98,926
2773	Housing Authority of Jackson County	SLGRP	3,428,148	1,554,980,535	12,654,543,476	421,248	10,839,376,304	7,439,510,846	4,994,816	26,909	(910,312)	0	(256,120)	0	0	0	3,855,293
2774	Oregon Trail Library District	SLGRP	267,113	1,554,980,535	12,654,543,476	32,823	10,839,376,304	7,439,510,846	389,183	2,097	0	0	(19,956)	(4,569)	0	0	366,755
2776	Rainier Cemetery District	SLGRP	0	1,554,980,535	12,654,543,476	0	0	0	0	0	0	0	0	0	0	0	0
2777	City of Newberg	SLGRP	6,424,330	1,554,980,535	12,654,543,476	789,417	10,839,376,304	7,439,510,846	9,360,257	50,427	(1,912,847)	0	(479,967)	(265,514)	0	0	6,752,356
2778	Mulino Water District 23	SLGRP	75,117	1,554,980,535	12,654,543,476	9,230	10,839,376,304	7,439,510,846	109,446	590	0	0	(5,612)	0	0	Y	104,424
2779	Brownsville Rural Fire Protection District	Indep	113,136	1,554,980,535	12,654,543,476	13,902	120,618	113,136	120,618	888	0	0	0	0	0	0	121,506
2780	Nehalem Bay Health District	SLGRP	49,889	1,554,980,535	12,654,543,476	6,130	10,839,376,304	7,439,510,846	72,689	392	0	0	(3,727)	(9,957)	0	0	59,397
2781	North Bend Coos-Curry Housing Authority	SLGRP	748,820	1,554,980,535	12,654,543,476	92,014	10,839,376,304	7,439,510,846	1,091,032	5,878	0	0	(55,945)	0	0	Y	1,040,965
2783	Tillamook Fire District	Indep	339,850	1,554,980,535	12,654,543,476	41,760	253,856	339,850	253,856	2,668	0	0	0	0	0	0	256,524
2784	Eisenschmidt Pool	SLGRP	204,497	1,554,980,535	12,654,543,476	25,128	10,839,376,304	7,439,510,846	297,952	1,605	0	0	0	(51,086)	0	0	248,471
2785	Fern Ridge Community Library	Indep	295,794	1,554,980,535	12,654,543,476	36,347	89,757	295,794	89,757	2,322	0	0	0	0	0	0	92,079
2786	Seal Rock Rural Fire Protection District	SLGRP	187,546	1,554,980,535	12,654,543,476	23,045	10,839,376,304	7,439,510,846	273,254	1,472	0	0	(14,012)	0	0	0	260,714

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 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 One/Tier Two UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL
2788	Port of Hood River	Indep	1,380,108	1,554,980,535	12,654,543,476	169,587	691,512	1,380,108	691,512	10,833	0	0	0	0	0	0	702,345
2789	Farmers Irrigation District	SLGRP	519,901	1,554,980,535	12,654,543,476	63,885	10,839,376,304	7,439,510,846	757,496	4,081	0	0	0	0	0	(394,334)	367,243
2790	Silver Falls Library District	SLGRP	598,009	1,554,980,535	12,654,543,476	73,483	10,839,376,304	7,439,510,846	871,299	4,694	(187,931)	(44,468)	0	0	0	(45,413)	598,181
2792	North Wasco County Parks And Recreation District	SLGRP	262,219	1,554,980,535	12,654,543,476	32,221	10,839,376,304	7,439,510,846	382,054	2,058	0	0	(19,591)	0	0	0	364,521
2793	North Lincoln Fire & Rescue District 1	SLGRP	1,870,656	1,554,980,535	12,654,543,476	229,865	10,839,376,304	7,439,510,846	2,725,548	14,683	0	0	0	0	0	(50,283)	2,689,948
2796	West Side Rural Fire Protection District	Indep	197,083	1,554,980,535	12,654,543,476	24,217	133,889	197,083	133,889	1,547	0	0	0	0	0	0	135,436
2797	Vernonia Fire	Indep	173,810	1,554,980,535	12,654,543,476	21,358	(102,330)	173,810	(102,330)	1,364	0	0	0	0	0	0	(100,966)
2798	Fairview Water District	SLGRP	146,081	1,554,980,535	12,654,543,476	17,950	10,839,376,304	7,439,510,846	212,840	1,147	0	0	(10,914)	0	0	(5,746)	197,327
2799	Sublimity Fire District	SLGRP	150,565	1,554,980,535	12,654,543,476	18,501	10,839,376,304	7,439,510,846	219,374	1,182	0	0	0	0	0	(72,097)	148,459
2801	Coburg Rural Fire Protection District	SLGRP	260,677	1,554,980,535	12,654,543,476	32,032	10,839,376,304	7,439,510,846	379,807	2,046	0	0	0	0	0	(25,901)	355,952
2802	Rural Road Assessment District 3	SLGRP	218,433	1,554,980,535	12,654,543,476	26,841	10,839,376,304	7,439,510,846	318,258	1,715	0	0	(16,319)	0	0	0	303,654
2803	Southwestern Polk County Rural Fire Protection District	Indep	335,940	1,554,980,535	12,654,543,476	41,280	(85,445)	335,940	(85,445)	2,637	0	0	0	0	0	0	(82,808)
2804	Aurora Rural Fire Protection District	SLGRP	766,629	1,554,980,535	12,654,543,476	94,203	10,839,376,304	7,439,510,846	1,116,979	6,018	0	0	0	0	0	(61,773)	1,061,224
2806	Multnomah County Rural Fire Protection District 14	SLGRP	28,805	1,554,980,535	12,654,543,476	3,540	10,839,376,304	7,439,510,846	41,969	226	0	0	(2,152)	0	0	(475)	39,568
2808	Lifeways	Indep	0	1,554,980,535	12,654,543,476	0	(12,095)	0	(12,095)	0	0	0	0	0	0	0	(12,095)
2809	Juntura Road District 4	Indep	57,979	1,554,980,535	12,654,543,476	7,124	35,290	57,979	35,290	455	0	0	0	0	0	0	35,745
2810	Sutherlin Water Control District	SLGRP	86,389	1,554,980,535	12,654,543,476	10,615	10,839,376,304	7,439,510,846	125,869	678	0	0	(6,454)	0	0	(4,905)	115,188
2811	Mid-Columbia Center For Living	SLGRP	4,299,374	1,554,980,535	12,654,543,476	528,304	10,839,376,304	7,439,510,846	6,264,193	33,747	0	0	(321,210)	0	0	0	5,976,730
2812	Workforce Development Board	Indep	0	1,554,980,535	12,654,543,476	0	(97,207)	0	(97,207)	0	0	0	0	0	0	0	(97,207)
2814	The Job Council	SLGRP	0	1,554,980,535	12,654,543,476	0	0	0	0	0	0	0	0	0	0	0	0
2816	Odell Sanitary District	SLGRP	310,587	1,554,980,535	12,654,543,476	38,165	10,839,376,304	7,439,510,846	452,525	2,438	0	0	0	0	0	(11,477)	443,486
2817	Wickiup Water District	SLGRP	189,544	1,554,980,535	12,654,543,476	23,291	10,839,376,304	7,439,510,846	276,166	1,488	0	0	(14,161)	0	0	(765)	262,728
2818	Netarts Water District	SLGRP	113,106	1,554,980,535	12,654,543,476	13,898	10,839,376,304	7,439,510,846	164,796	888	0	0	(8,450)	0	0	(13,529)	143,705
2819	Harrisburg Fire and Rescue	SLGRP	318,652	1,554,980,535	12,654,543,476	39,156	10,839,376,304	7,439,510,846	464,277	2,501	0	0	(23,807)	0	0	(5,092)	437,879
2820	Central Oregon Coast Fire & Rescue District	SLGRP	390,775	1,554,980,535	12,654,543,476	48,018	10,839,376,304	7,439,510,846	569,359	3,067	0	0	0	0	0	(161,540)	410,886
2821	Tillamook County Soil And Water Conservation District	Indep	175,762	1,554,980,535	12,654,543,476	21,597	(13,728)	175,762	(13,728)	1,380	0	0	0	0	0	0	(12,348)
2822	Deschutes County Rural Fire Protection District 2	SLGRP	0	1,554,980,535	12,654,543,476	0	0	0	0	0	0	0	0	0	0	0	0
2823	Lyons Fire District	SLGRP	205,466	1,554,980,535	12,654,543,476	25,248	10,839,376,304	7,439,510,846	299,365	1,613	0	0	0	0	0	0	300,978
2824	Glide Fire Department	SLGRP	158,604	1,554,980,535	12,654,543,476	19,489	10,839,376,304	7,439,510,846	231,087	1,245	0	0	0	0	0	0	220,745
2825	Northern Oregon Corrections	SLGRP	3,409,087	1,554,980,535	12,654,543,476	418,906	10,839,376,304	7,439,510,846	4,967,044	26,759	0	0	0	0	0	(1,783,136)	3,210,667
2826	Wasco County Soil-Water Conservation District	SLGRP	497,590	1,554,980,535	12,654,543,476	61,143	10,839,376,304	7,439,510,846	724,989	3,906	0	0	0	0	0	(122,608)	606,287
2828	Deschutes Public Library District	Indep	5,341,043	1,554,980,535	12,654,543,476	656,303	2,422,788	5,341,043	2,422,788	41,924	0	0	0	0	0	0	2,464,712
2829	Hubbard Rural Fire Protection District	SLGRP	240,514	1,554,980,535	12,654,543,476	29,554	10,839,376,304	7,439,510,846	350,429	1,888	0	0	0	0	0	(8,661)	343,656
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	131,399	1,554,980,535	12,654,543,476	16,146	10,839,376,304	7,439,510,846	191,448	1,031	0	0	(9,817)	0	0	(2,613)	180,049
2831	Oregon Advanced Technology Consortium, Inc	Indep	0	1,554,980,535	12,654,543,476	0	(777,291)	0	(777,291)	0	0	0	0	0	0	0	(777,291)
2832	Careoregon	Indep	0	1,554,980,535	12,654,543,476	0	(41,943)	0	(41,943)	0	0	0	0	0	0	0	(41,943)
2833	Boardman Rural Fire Protection District	Indep	738,804	1,554,980,535	12,654,543,476	90,784	587,176	738,804	587,176	5,799	0	0	0	0	0	0	592,975
2834	Crescent Rural Fire Protection District	SLGRP	232,142	1,554,980,535	12,654,543,476	28,525	10,839,376,304	7,439,510,846	338,231	1,822	0	0	0	0	0	(10,122)	329,931
2835	North Clackamas County Water Commission	Indep	178,233	1,554,980,535	12,654,543,476	21,901	700,183	178,233	700,183	1,399	0	0	0	0	0	0	701,582
2836	Regional Organized Crime Narcotics Task Force	SLGRP	0	1,554,980,535	12,654,543,476	0	0	0	0	0	0	0	0	0	0	0	0
2837	NORCOM	SLGRP	1,748,325	1,554,980,535	12,654,543,476	214,833	10,839,376,304	7,439,510,846	2,547,312	13,723	0	0	0	0	0	(362,410)	2,198,625
2838	High Desert Parks & Recreation District	SLGRP	21,005	1,554,980,535	12,654,543,476	2,581	10,839,376,304	7,439,510,846	30,604	165	0	0	(1,569)	0	0	0	29,200
2839	North Morrow Vector Control District	SLGRP	167,160	1,554,980,535	12,654,543,476	20,540	10,839,376,304	7,439,510,846	243,552	1,312	0	0	(12,489)	0	0	0	232,375
2840	Cannon Beach Rural Fire Protection District	SLGRP	442,087	1,554,980,535	12,654,543,476	54,323	10,839,376,304	7,439,510,846	644,121	3,470	0	0	(33,029)	0	0	(202)	614,360
2841	Jefferson County Soil & Water Conservation District	Indep	246,448	1,554,980,535	12,654,543,476	30,283	28,296	246,448	28,296	1,934	0	0	0	0	0	0	30,230
2842	Tualatin Valley Water District	SLGRP	12,542,278	1,554,980,535	12,654,543,476	1,541,185	10,839,376,304	7,439,510,846	18,274,114	98,449	(13,061,139)	0	0	0	0	(1,785,949)	3,525,475
2843	Yachats Rural Fire Protection District	SLGRP	376,842	1,554,980,535	12,654,543,476	46,306	10,839,376,304	7,439,510,846	549,059	2,958	0	0	0	0	0	(25,321)	526,696
2844	Crook County Rural Fire Protection District 1	SLGRP	2,607,997	1,554,980,535	12,654,543,476	320,469	10,839,376,304	7,439,510,846	3,799,855	20,471	0	0	(194,846)	0	0	(17,116)	3,608,364
2845	Sunrise Water Authority	Indep	2,074,077	1,554,980,535	12,654,543,476	254,861	1,144,774	2,074,077	1,144,774	16,280	(1,879,919)	0	0	0	0	0	(718,865)
2846	Jefferson County Library District	SLGRP	315,847	1,554,980,535	12,654,543,476	38,811	10,839,376,304	7,439,510,846	460,190	2,479	(80,595)	0	0	0	0	(7,516)	374,558

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Development of OPSRP UAL				Development of Net Tier One/Tier Two UAL										
			Total Valuation Pay	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL
											Measurement Date	Measurement Date					
2847	Sweet Home Fire and Ambulance District	SLGRP	1,434,364	1,554,980,535	12,654,543,476	176,254	10,839,376,304	7,439,510,846	2,089,870	11,259	0	0	(107,163)		(50,000)		1,943,966
2848	Lane Transit District	Indep	0	1,554,980,535	12,654,543,476	0	4,584	0	4,584	0	0	0	0	0	0	0	4,584
2849	Lebanon Aquatic District	SLGRP	313,217	1,554,980,535	12,654,543,476	38,488	10,839,376,304	7,439,510,846	456,358	2,459	0	0	0		(15,720)		443,097
2850	Lake County 4-H & Extension Service	SLGRP	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	SLGRP	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0
2852	Ochoco Irrigation District	SLGRP	508,572	1,554,980,535	12,654,543,476	62,493	10,839,376,304	7,439,510,846	740,990	3,992	0	0	(37,996)		(160,493)		546,493
2853	Mill City Rural Fire Protection District	SLGRP	65,734	1,554,980,535	12,654,543,476	8,077	10,839,376,304	7,439,510,846	95,775	516	0	0	0	0	(35,922)		60,369
2854	Sunset Empire Transportation District	Indep	0	1,554,980,535	12,654,543,476	0	(8,612)	0	(8,612)	0	0	0	0	0	0	0	(8,612)
2855	Harney Hospital	SLGRP	10,698,136	1,554,980,535	12,654,543,476	1,314,579	10,839,376,304	7,439,510,846	15,587,197	83,973	0	0	0	0	(1,946,535)		13,724,635
2856	Mid-Columbia Council Of Governments	Indep	0	1,554,980,535	12,654,543,476	0	69,151	0	69,151	0	0	0	0	0	0	0	69,151
2857	Sunriver Service District	SLGRP	2,412,999	1,554,980,535	12,654,543,476	296,508	10,839,376,304	7,439,510,846	3,515,743	18,940	0	0	0	0	(930,695)		2,603,988
2858	Nesika Beach-Ophir Water District	SLGRP	100,918	1,554,980,535	12,654,543,476	12,401	10,839,376,304	7,439,510,846	147,038	792	0	0	0	0	(24,687)		123,143
2859	South Lane County Fire and Rescue	Indep	2,646,629	1,554,980,535	12,654,543,476	325,216	10,839,376,304	7,439,510,846	4,327,391	20,774	0	0	0	0	0	0	4,348,165
2860	Coos County Airport District	SLGRP	849,343	1,554,980,535	12,654,543,476	104,367	10,839,376,304	7,439,510,846	1,237,493	6,667	0	0	0	0	(250,505)		993,655
2861	Mt Angel Fire District	Indep	151,641	1,554,980,535	12,654,543,476	18,633	19,564	151,641	19,564	1,190	0	0	0	0	0	0	20,754
2864	Tri-City Water and Sanitary Authority	SLGRP	447,775	1,554,980,535	12,654,543,476	55,022	10,839,376,304	7,439,510,846	652,408	3,515	0	0	(33,454)		(49,821)		572,648
2865	Tri-County Cooperative Weed Management Area	Indep	51,557	1,554,980,535	12,654,543,476	6,335	24,279	51,557	24,279	405	0	0	0	0	0	0	24,684
2866	Jefferson Behavioral Health	Indep	0	1,554,980,535	12,654,543,476	0	(3,381)	0	(3,381)	0	0	0	0	0	0	0	(3,381)
2867	West Multnomah Soil And Water Conservation District	SLGRP	913,836	1,554,980,535	12,654,543,476	112,291	10,839,376,304	7,439,510,846	1,331,460	7,173	(36,804)	0	0	0	0	0	1,301,829
2869	Nehalem Bay Fire & Rescue	SLGRP	513,757	1,554,980,535	12,654,543,476	63,130	10,839,376,304	7,439,510,846	748,544	4,033	0	0	0	0	0	0	752,577
2870	Clackamas River Water Providers	Indep	201,220	1,554,980,535	12,654,543,476	24,726	78,331	201,220	78,331	1,579	0	0	0	0	0	0	79,910
2872	Emergency Communications of Southern Oregon	Indep	0	1,554,980,535	12,654,543,476	0	11,439	0	11,439	0	0	0	0	0	0	0	11,439
2873	Mosier Fire District	SLGRP	63,314	1,554,980,535	12,654,543,476	7,780	10,839,376,304	7,439,510,846	92,249	497	0	0	0	0	(59,822)		32,924
2874	Umatilla-Morrow Radio and Data District	Indep	228,439	1,554,980,535	12,654,543,476	28,070	33,593	228,439	33,593	1,793	0	0	0	0	0	0	35,386
2876	Oregon Municipal Electric Utilities Association	Indep	145,245	1,554,980,535	12,654,543,476	17,848	(6,395)	145,245	(6,395)	1,140	0	0	0	0	0	0	(5,255)
2877	Mid-Columbia Fire And Rescue V1-801	Indep	2,368,717	1,554,980,535	12,654,543,476	291,066	258,214	2,368,717	258,214	18,593	0	0	0	0	0	0	276,807
2878	Yamhill Fire Protection District	Indep	199,485	1,554,980,535	12,654,543,476	24,513	(3,784)	199,485	(3,784)	1,566	0	0	0	0	0	0	(2,218)
2879	LaGrande Rural Fire Protection District	Indep	0	1,554,980,535	12,654,543,476	0	(120)	0	(120)	0	0	0	0	0	0	0	(120)
2880	Oregon Health & Science University	SLGRP	344,821,225	1,554,980,535	12,654,543,476	42,371,366	10,839,376,304	7,439,510,846	502,404,943	2,706,617	(56,758,098)	(12,500,000)	0		(113,439,242)		322,414,220
2881	Lake Chinook Fire and Rescue District	Indep	54,856	1,554,980,535	12,654,543,476	6,741	(105)	54,856	(105)	431	0	0	0	0	0	0	326
2883	Lane Fire Authority	SLGRP	3,884,425	1,554,980,535	12,654,543,476	477,315	10,839,376,304	7,439,510,846	5,659,611	30,490	0	0	0	0	(520,534)		5,169,567
2884	North Central Public Health District	SLGRP	1,831,534	1,554,980,535	12,654,543,476	225,057	10,839,376,304	7,439,510,846	2,668,547	14,376	0	0	0	0	0	0	2,682,923
2885	Siletz Rural Fire Protection District	Indep	2,037	1,554,980,535	12,654,543,476	250	(140)	2,037	(140)	16	0	0	0	0	0	0	(124)
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	36,572	1,554,980,535	12,654,543,476	4,494	10,839,376,304	7,439,510,846	53,285	287	0	0	0	0	0	0	53,572
2887	Umatilla County Fire District #1	Indep	4,004,294	1,554,980,535	12,654,543,476	492,045	5,529,746	4,004,294	5,529,746	31,431	0	0	0	0	0	0	5,561,177
2888	Oak Lodge Water Services District	SLGRP	3,037,155	1,554,980,535	12,654,543,476	373,203	10,839,376,304	7,439,510,846	4,425,139	23,840	(968,901)	(763,000)	0		(788,361)		1,928,717
2889	Mid-Valley Behavioral Care Network	Indep	0	1,554,980,535	12,654,543,476	0	46,453	0	46,453	0	0	0	0	0	0	0	46,453
2890	Central Cascades Fire and EMS	Indep	46,786	1,554,980,535	12,654,543,476	5,749	(32)	46,786	(32)	367	0	0	0	0	0	0	335
2891	Grant County Emergency Communications Agency	Indep	272,736	1,554,980,535	12,654,543,476	33,514	3,713	272,736	3,713	2,141	0	0	0	0	0	0	5,854
2892	Lake Health District	Indep	0	1,554,980,535	12,654,543,476	0	(2,112)	0	(2,112)	0	0	0	0	0	0	0	(2,112)
2893	Pleasant Hill Goshen Fire & Rescue	SLGRP	343,336	1,554,980,535	12,654,543,476	42,189	10,839,376,304	7,439,510,846	500,241	2,695	0	0	0	0	0	Y	502,936
2894	Greater Toledo Pool Recreation District	Indep	15,686	1,554,980,535	12,654,543,476	1,928	(15)	15,686	(15)	123	0	0	0	0	0	0	108
2895	Western Lane Fire and EMS Authority	SLGRP	3,173,159	1,554,980,535	12,654,543,476	389,915	10,839,376,304	7,439,510,846	4,623,297	24,907	(474,251)	(437,500)	(134,062)		(30,341)		3,572,050
2897	Morrow County	Indep	281,410	1,554,980,535	12,654,543,476	34,579	(10,593)	281,410	(10,593)	2,209	0	0	0	0	0	0	(8,384)
2899	New Carlton Fire District	SLGRP	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0
2900	Clatsop Community College	SLGRP	7,527,558	1,554,980,535	12,654,543,476	924,980	10,839,376,304	7,439,510,846	10,967,661	59,086	(4,743,017)	0	0	0	0	0	6,283,730
2901	Blue Mountain Community College	SLGRP	9,994,335	1,554,980,535	12,654,543,476	1,228,096	10,839,376,304	7,439,510,846	14,561,758	78,449	(7,428,762)	0	0	0	0	0	7,211,445
2902	Treasure Valley Community College	SLGRP	8,262,946	1,554,980,535	12,654,543,476	1,015,344	10,839,376,304	7,439,510,846	12,039,123	64,859	(11,289,550)	0	0	0	0	0	814,432
2903	Umpqua Community College	SLGRP	12,111,255	1,554,980,535	12,654,543,476	1,488,222	10,839,376,304	7,439,510,846	17,646,113	95,065	(26,665,653)	0	0	0	0	0	(8,924,475)
2904	Lane Community College	SLGRP	47,218,842	1,554,980,535	12,654,543,476	5,802,215	10,839,376,304	7,439,510,846	68,797,910	370,636	(48,939,376)	(69,049,551)	0	0	0	0	(48,820,381)

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 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 One/Tier Two UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL
												Employer	Employer					
2905	Mt Hood Community College	SLGRP	46,149,812	1,554,980,535	12,654,543,476	5,670,853	10,839,376,304	7,439,510,846	67,240,333	362,245	(103,723,930)	0	0	Y	0	(36,121,352)		
2906	Klamath Community College	SLGRP	9,063,589	1,554,980,535	12,654,543,476	1,113,727	10,839,376,304	7,439,510,846	13,205,660	71,143	(220,185)	0	0	Y	0	13,056,618		
2908	Clackamas Community College	SLGRP	34,117,186	1,554,980,535	12,654,543,476	4,192,293	10,839,376,304	7,439,510,846	49,708,781	267,797	(70,039,483)	0	0	Y	0	(20,062,905)		
2910	Linn-Benton Community College	SLGRP	31,953,174	1,554,980,535	12,654,543,476	3,926,381	10,839,376,304	7,439,510,846	46,555,813	250,811	(20,567,416)	0	0	Y	0	26,239,208		
2918	Portland Community College	SLGRP	142,037,409	1,554,980,535	12,654,543,476	17,453,447	10,839,376,304	7,439,510,846	206,948,677	1,114,899	(288,586,064)	0	0	Y	0	(80,522,488)		
2919	Chemeketa Community College	SLGRP	53,653,075	1,554,980,535	12,654,543,476	6,592,848	10,839,376,304	7,439,510,846	78,172,595	421,141	(103,411,004)	0	0	Y	0	(24,817,268)		
2922	Rogue Community College	SLGRP	20,106,617	1,554,980,535	12,654,543,476	2,470,686	10,839,376,304	7,439,510,846	29,295,365	157,824	(45,705,343)	0	0	Y	0	(16,252,154)		
2995	Oregon Coast Community College	SLGRP	3,151,052	1,554,980,535	12,654,543,476	387,199	10,839,376,304	7,439,510,846	4,591,087	24,734	(1,361,868)	0	0	Y	0	3,253,953		
2996	Columbia Gorge Community College	SLGRP	5,255,026	1,554,980,535	12,654,543,476	645,734	10,839,376,304	7,439,510,846	7,656,579	41,248	(2,845,342)	0	0	Y	0	4,852,485		
2997	Tillamook Bay Community College	SLGRP	2,815,610	1,554,980,535	12,654,543,476	345,980	10,839,376,304	7,439,510,846	4,102,347	22,101	(806,874)	0	0	Y	0	3,317,574		
2998	Southwestern Community College	SLGRP	10,521,715	1,554,980,535	12,654,543,476	1,292,900	10,839,376,304	7,439,510,846	15,330,152	82,588	(9,563,855)	0	0	Y	0	5,848,885		
2999	Central Oregon Community College	SLGRP	23,617,083	1,554,980,535	12,654,543,476	2,902,049	10,839,376,304	7,439,510,846	34,410,118	185,378	(9,287,937)	0	Y	0	25,307,559			
3003	Baker School District 5J	Schools	12,277,000	1,554,980,535	12,654,543,476	1,508,588	5,663,040,516	4,141,800,902	16,786,212	96,366	(26,667,730)	0	0	0	0	(9,785,152)		
3008	Huntington School District 16J	Schools	627,645	1,554,980,535	12,654,543,476	77,125	5,663,040,516	4,141,800,902	858,173	4,927	0	0	0	0	0	863,100		
3016	Burnt River High School	Schools	427,806	1,554,980,535	12,654,543,476	52,568	5,663,040,516	4,141,800,902	584,934	3,358	0	0	0	0	0	588,292		
3027	Pine-Eagle School District 61	Schools	2,035,213	1,554,980,535	12,654,543,476	250,085	5,663,040,516	4,141,800,902	2,782,725	15,975	0	0	0	0	0	2,798,700		
3037	Alsea School	Schools	4,965,325	1,554,980,535	12,654,543,476	610,135	5,663,040,516	4,141,800,902	6,789,037	38,975	0	0	0	0	0	6,828,012		
3039	Corvallis School District 509J	Schools	46,015,140	1,554,980,535	12,654,543,476	5,654,305	5,663,040,516	4,141,800,902	62,916,013	361,188	(30,874,655)	0	0	0	0	32,402,546		
3043	Philomath School District 17J	Schools	9,977,391	1,554,980,535	12,654,543,476	1,226,014	5,663,040,516	4,141,800,902	13,641,981	78,316	(4,652,080)	0	0	0	0	9,068,217		
3049	Monroe Elementary School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0		
3075	West Linn School District	Schools	65,510,565	1,554,980,535	12,654,543,476	8,049,888	5,663,040,516	4,141,800,902	89,571,902	514,214	(138,054,401)	0	0	0	0	(47,968,285)		
3083	Welches Elementary School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0		
3094	Damascus-Union School District 26	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0		
3102	Molalla Elementary School 35	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0		
3109	Boring School District	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0		
3111	Sandy Elementary School District 46	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0		
3116	Colton School District 53	Schools	3,471,536	1,554,980,535	12,654,543,476	426,580	5,663,040,516	4,141,800,902	4,746,595	27,249	(826,705)	0	0	0	0	3,947,139		
3122	Oregon City School District 62	Schools	52,948,102	1,554,980,535	12,654,543,476	6,506,222	5,663,040,516	4,141,800,902	72,395,380	415,607	(106,604,395)	0	0	0	0	(33,793,408)		
3138	Canby Elementary School District 86	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0		
3160	Gladstone School District 115	Schools	12,641,172	1,554,980,535	12,654,543,476	1,553,338	5,663,040,516	4,141,800,902	17,284,141	99,225	(16,894,458)	0	0	0	0	488,908		
3174	Canby Union High School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0		
3175	Sandy Union High School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0		
3176	Molalla Union High School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0		
3179	Clatsop County School District 1C	Schools	12,871,080	1,554,980,535	12,654,543,476	1,581,588	5,663,040,516	4,141,800,902	17,598,492	101,029	(18,473,529)	0	0	0	0	(774,008)		
3186	Jewell School District 8	Schools	2,585,697	1,554,980,535	12,654,543,476	317,728	5,663,040,516	4,141,800,902	3,535,396	20,296	0	0	0	0	0	3,555,692		
3187	Seaside Schools	Schools	11,321,625	1,554,980,535	12,654,543,476	1,391,193	5,663,040,516	4,141,800,902	15,479,938	88,867	(6,620,739)	0	0	0	0	8,948,066		
3195	Warrenton-Hammond School District	Schools	6,875,835	1,554,980,535	12,654,543,476	844,897	5,663,040,516	4,141,800,902	9,401,256	53,971	(2,556,062)	0	0	0	0	6,899,165		
3230	Vernonia School District	Schools	4,095,203	1,554,980,535	12,654,543,476	503,215	5,663,040,516	4,141,800,902	5,599,328	32,145	0	0	0	0	0	5,631,473		
3241	Coquille School District 8	Schools	7,577,718	1,554,980,535	12,654,543,476	931,144	5,663,040,516	4,141,800,902	10,360,933	59,480	0	0	0	0	0	10,420,413		
3242	Coos Bay School District 9	Schools	17,208,989	1,554,980,535	12,654,543,476	2,114,627	5,663,040,516	4,141,800,902	23,529,669	135,079	(6,519,573)	0	0	0	0	17,145,175		
3245	North Bend Public Schools	Schools	15,310,560	1,554,980,535	12,654,543,476	1,881,350	5,663,040,516	4,141,800,902	20,933,967	120,178	(6,801,549)	0	0	0	0	14,252,596		
3252	Powers School District	Schools	1,220,143	1,554,980,535	12,654,543,476	149,930	5,663,040,516	4,141,800,902	1,668,288	9,577	0	0	0	0	0	1,677,865		
3257	Myrtle Point School District 41	Schools	3,908,759	1,554,980,535	12,654,543,476	480,305	5,663,040,516	4,141,800,902	5,344,405	30,681	0	0	0	0	0	5,375,086		
3264	Bandon School District	Schools	4,419,350	1,554,980,535	12,654,543,476	543,046	5,663,040,516	4,141,800,902	6,042,530	34,689	0	0	0	0	0	6,077,219		
3274	Crook County School District	Schools	19,860,310	1,554,980,535	12,654,543,476	2,440,420	5,663,040,516	4,141,800,902	27,154,791	155,890	(20,890,096)	0	0	0	0	6,420,585		
3275	Port Orford-Langlois School District 2CJ	Schools	1,653,199	1,554,980,535	12,654,543,476	203,144	5,663,040,516	4,141,800,902	2,260,401	12,977	0	0	0	0	0	2,273,378		
3277	Curry County School District 3C	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0		
3281	Ophir School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0		
3282	Pistol River School District 16	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0		
3283	Brookings-Harbor School District 17C	Schools	8,614,925	1,554,980,535	12,654,543,476	1,058,595	5,663,040,516	4,141,800,902	11,779,096	67,621	(9,093,125)	0	0	0	0	2,753,592		

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 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 One/Tier Two UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL
3288	Central Curry School District 1	Schools	2,781,424	1,554,980,535	12,654,543,476	341,779	5,663,040,516	4,141,800,902	3,803,011	21,832	0	0	0	0	0	0	3,824,843
3291	Bend-La Pine Public Schools	Schools	119,832,457	1,554,980,535	12,654,543,476	14,724,920	5,663,040,516	4,141,800,902	163,845,649	940,605	(55,938,884)	0	0	0	0	108,847,370	
3296	Sisters School District	Schools	8,049,687	1,554,980,535	12,654,543,476	989,139	5,663,040,516	4,141,800,902	11,006,251	63,185	(7,927,414)	0	0	0	0	3,142,022	
3307	Oakland School District	Schools	3,334,767	1,554,980,535	12,654,543,476	409,774	5,663,040,516	4,141,800,902	4,559,592	26,176	(789,850)	0	0	0	0	3,795,918	
3310	Roseburg Public Schools	Schools	32,877,057	1,554,980,535	12,654,543,476	4,039,907	5,663,040,516	4,141,800,902	44,952,452	258,063	(71,957,780)	0	0	0	0	(26,747,265)	
3316	Glide School District 12	Schools	4,758,027	1,554,980,535	12,654,543,476	584,663	5,663,040,516	4,141,800,902	6,505,599	37,347	(2,590,591)	0	0	0	0	3,952,355	
3318	Days Creek School District 15	Schools	1,484,699	1,554,980,535	12,654,543,476	182,439	5,663,040,516	4,141,800,902	2,030,013	11,654	0	0	0	0	0	2,041,667	
3319	South Umpqua School District	Schools	7,901,744	1,554,980,535	12,654,543,476	970,960	5,663,040,516	4,141,800,902	10,803,971	62,023	(16,592,160)	0	0	0	0	(5,726,166)	
3320	Camas Valley School District 21	Schools	1,566,681	1,554,980,535	12,654,543,476	192,513	5,663,040,516	4,141,800,902	2,142,106	12,297	(396,158)	0	0	0	0	1,758,245	
3321	North Douglas School District 22	Schools	2,060,547	1,554,980,535	12,654,543,476	253,198	5,663,040,516	4,141,800,902	2,817,365	16,174	0	0	0	0	0	2,833,539	
3324	Yoncalla School District 32	Schools	2,064,981	1,554,980,535	12,654,543,476	253,743	5,663,040,516	4,141,800,902	2,823,427	16,209	0	0	0	0	0	2,839,636	
3325	Elkton School District 34	Schools	1,802,455	1,554,980,535	12,654,543,476	221,484	5,663,040,516	4,141,800,902	2,464,477	14,148	0	0	0	0	0	2,478,625	
3331	Umpqua School District	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3335	Riddle School District	Schools	2,473,252	1,554,980,535	12,654,543,476	303,911	5,663,040,516	4,141,800,902	3,381,651	19,413	0	0	0	0	0	3,401,064	
3338	Glendale 77	Schools	1,974,040	1,554,980,535	12,654,543,476	242,569	5,663,040,516	4,141,800,902	2,699,084	15,495	0	0	0	0	0	2,714,579	
3349	Winston-Dillard Schools	Schools	7,605,252	1,554,980,535	12,654,543,476	934,527	5,663,040,516	4,141,800,902	10,398,580	59,696	(17,291,379)	0	0	0	0	(6,833,103)	
3353	Sutherlin School District 130	Schools	7,958,764	1,554,980,535	12,654,543,476	977,967	5,663,040,516	4,141,800,902	10,881,934	62,471	(10,079,604)	0	0	0	0	864,801	
3361	Arlington Public Schools	Schools	1,037,265	1,554,980,535	12,654,543,476	127,458	5,663,040,516	4,141,800,902	1,418,242	8,142	0	0	0	0	0	1,426,384	
3364	Condon Admin School District 25J	Schools	979,728	1,554,980,535	12,654,543,476	120,388	5,663,040,516	4,141,800,902	1,339,571	7,690	0	0	0	0	0	1,347,261	
3370	Prairie City School District 4	Schools	1,609,483	1,554,980,535	12,654,543,476	197,772	5,663,040,516	4,141,800,902	2,200,630	12,633	(1,455,744)	0	0	0	0	757,519	
3372	Monument School District 8	Schools	541,906	1,554,980,535	12,654,543,476	66,589	5,663,040,516	4,141,800,902	740,942	4,254	(1,457,125)	0	0	0	0	(711,929)	
3375	Dayville School District 16J	Schools	652,250	1,554,980,535	12,654,543,476	80,148	5,663,040,516	4,141,800,902	891,814	5,120	0	0	0	0	0	896,934	
3376	Long Creek Schools	Schools	531,100	1,554,980,535	12,654,543,476	65,261	5,663,040,516	4,141,800,902	726,168	4,169	0	0	0	0	0	730,337	
3392	Burns-Slater School District	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3394	Crane Elementary School	Schools	935,773	1,554,980,535	12,654,543,476	114,987	5,663,040,516	4,141,800,902	1,279,472	7,345	0	0	0	0	0	1,286,817	
3395	Pine Creek School	Schools	58,883	1,554,980,535	12,654,543,476	7,236	5,663,040,516	4,141,800,902	80,510	462	0	0	0	0	0	80,972	
3396	Diamond School District 7	Schools	56,925	1,554,980,535	12,654,543,476	6,995	5,663,040,516	4,141,800,902	77,833	447	0	0	0	0	0	78,280	
3397	Suntex School District	Schools	53,491	1,554,980,535	12,654,543,476	6,573	5,663,040,516	4,141,800,902	73,138	420	0	0	0	0	0	73,558	
3398	Drewsey School	Schools	76,638	1,554,980,535	12,654,543,476	9,417	5,663,040,516	4,141,800,902	104,786	602	0	0	0	0	0	105,388	
3399	Frenchglen School District	Schools	83,335	1,554,980,535	12,654,543,476	10,240	5,663,040,516	4,141,800,902	113,943	654	0	0	0	0	0	114,597	
3405	Fields-Trout Creek 33	Schools	168,179	1,554,980,535	12,654,543,476	20,666	5,663,040,516	4,141,800,902	229,949	1,320	0	0	0	0	0	231,269	
3407	Crane Union High School	Schools	939,826	1,554,980,535	12,654,543,476	115,485	5,663,040,516	4,141,800,902	1,285,015	7,377	0	0	0	0	0	1,292,392	
3408	Burns Union High School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3409	Hood River County School District	Schools	31,626,379	1,554,980,535	12,654,543,476	3,886,225	5,663,040,516	4,141,800,902	43,242,413	248,246	(20,230,798)	0	0	0	0	23,259,861	
3414	Phoenix-Talent School District	Schools	15,078,484	1,554,980,535	12,654,543,476	1,852,833	5,663,040,516	4,141,800,902	20,616,652	118,356	(12,889,208)	0	0	0	0	7,845,800	
3415	Ashland Public Schools	Schools	20,599,569	1,554,980,535	12,654,543,476	2,531,259	5,663,040,516	4,141,800,902	28,165,573	161,693	0	0	0	0	0	28,327,266	
3416	Central Point School District 6	Schools	28,980,947	1,554,980,535	12,654,543,476	3,561,156	5,663,040,516	4,141,800,902	39,625,342	227,481	0	0	0	0	0	39,852,823	
3417	Eagle Point School District 9	Schools	22,988,355	1,554,980,535	12,654,543,476	2,824,791	5,663,040,516	4,141,800,902	31,431,734	180,443	0	0	0	0	0	31,612,177	
3424	Rogue River School District	Schools	6,009,047	1,554,980,535	12,654,543,476	738,387	5,663,040,516	4,141,800,902	8,216,106	47,167	0	0	0	0	0	8,263,273	
3432	Prospect School District	Schools	1,429,337	1,554,980,535	12,654,543,476	175,636	5,663,040,516	4,141,800,902	1,954,317	11,219	0	0	0	0	0	1,965,536	
3439	Butte Falls School District	Schools	1,656,291	1,554,980,535	12,654,543,476	203,524	5,663,040,516	4,141,800,902	2,264,629	13,001	0	0	0	0	0	2,277,630	
3440	Pinehurst School	Schools	197,583	1,554,980,535	12,654,543,476	24,279	5,663,040,516	4,141,800,902	270,153	1,551	0	0	0	0	0	271,704	
3445	Culver School District 4	Schools	5,060,587	1,554,980,535	12,654,543,476	621,841	5,663,040,516	4,141,800,902	6,919,288	39,722	0	0	0	0	0	6,959,010	
3446	Ashwood School	Schools	81,551	1,554,980,535	12,654,543,476	10,021	5,663,040,516	4,141,800,902	111,504	640	(39,151)	0	0	0	0	72,993	
3447	Madras School District	Schools	21,504,763	1,554,980,535	12,654,543,476	2,642,489	5,663,040,516	4,141,800,902	29,403,234	168,798	(43,708,191)	0	0	0	0	(14,136,159)	
3451	Black Butte School District	Schools	336,098	1,554,980,535	12,654,543,476	41,299	5,663,040,516	4,141,800,902	459,543	2,638	(159,236)	0	0	0	0	302,945	
3453	Josephine County School District Cu	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3454	Grants Pass School District	Schools	40,954,441	1,554,980,535	12,654,543,476	5,032,450	5,663,040,516	4,141,800,902	55,996,574	321,465	0	0	0	0	0	56,318,039	
3455	Klamath Falls School District 1	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3456	Klamath County School District	Schools	42,864,082	1,554,980,535	12,654,543,476	5,267,105	5,663,040,516	4,141,800,902	58,607,605	336,455	0	0	0	0	0	58,944,060	

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 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 One/Tier Two UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL
3457	Klamath Falls City Schools	Schools	18,807,428	1,554,980,535	12,654,543,476	2,311,042	5,663,040,516	4,141,800,902	25,715,197	147,626	0	0	0	0	0	0	25,862,823
3460	Union School District 5	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0
3461	Lake County School District 7	Schools	5,163,104	1,554,980,535	12,654,543,476	634,438	5,663,040,516	4,141,800,902	7,059,458	40,527	(10,802,980)	0	0	0	0	(3,702,995)	
3462	Paisley School District	Schools	1,093,348	1,554,980,535	12,654,543,476	134,350	5,663,040,516	4,141,800,902	1,494,924	8,582	(329,435)	0	0	0	0	1,174,071	
3463	North Lake School District 14	Schools	1,949,054	1,554,980,535	12,654,543,476	239,498	5,663,040,516	4,141,800,902	2,664,921	15,299	(345,558)	0	0	0	0	2,334,662	
3464	Plush School District	Schools	144,711	1,554,980,535	12,654,543,476	17,782	5,663,040,516	4,141,800,902	197,861	1,136	0	0	0	0	0	198,997	
3465	Adel School District 21	Schools	78,683	1,554,980,535	12,654,543,476	9,668	5,663,040,516	4,141,800,902	107,582	618	0	0	0	0	0	108,200	
3470	Pleasant Hill School District	Schools	5,495,902	1,554,980,535	12,654,543,476	675,332	5,663,040,516	4,141,800,902	7,514,489	43,139	(412,820)	0	0	0	0	7,144,808	
3473	Eugene School District 4J	Schools	110,274,302	1,554,980,535	12,654,543,476	13,550,421	5,663,040,516	4,141,800,902	150,776,885	865,580	(36,581,650)	0	0	0	0	115,060,815	
3487	Springfield School District 19	Schools	65,569,775	1,554,980,535	12,654,543,476	8,057,163	5,663,040,516	4,141,800,902	89,652,859	514,679	(147,833,379)	0	0	0	0	(57,665,841)	
3494	Fern Ridge School District	Schools	7,639,910	1,554,980,535	12,654,543,476	938,786	5,663,040,516	4,141,800,902	10,445,968	59,968	(5,942,343)	0	0	0	0	4,563,593	
3498	Mapleton School District	Schools	1,657,781	1,554,980,535	12,654,543,476	203,707	5,663,040,516	4,141,800,902	2,266,666	13,012	0	0	0	0	0	2,279,678	
3502	Creswell School District 40	Schools	7,350,112	1,554,980,535	12,654,543,476	903,176	5,663,040,516	4,141,800,902	10,049,730	57,693	(2,247,004)	0	0	0	0	7,860,419	
3506	South Lane School District	Schools	19,154,753	1,554,980,535	12,654,543,476	2,353,721	5,663,040,516	4,141,800,902	26,190,090	150,352	(20,353,083)	(26,545,027)	0	0	0	(20,557,668)	
3510	Bethel School District	Schools	35,251,458	1,554,980,535	12,654,543,476	4,331,672	5,663,040,516	4,141,800,902	48,198,945	276,700	(70,836,597)	0	0	0	0	(22,360,952)	
3517	Crow-Applegate-Lorane District 66	Schools	2,332,293	1,554,980,535	12,654,543,476	286,590	5,663,040,516	4,141,800,902	3,188,920	18,307	0	0	0	0	0	3,207,227	
3519	McKenzie School District	Schools	2,314,115	1,554,980,535	12,654,543,476	284,357	5,663,040,516	4,141,800,902	3,164,064	18,164	0	0	0	0	0	3,182,228	
3520	Junction City School District 69	Schools	10,813,797	1,554,980,535	12,654,543,476	1,328,791	5,663,040,516	4,141,800,902	14,785,590	84,881	(16,054,241)	0	0	0	0	(1,183,770)	
3522	Lowell School District	Schools	2,925,669	1,554,980,535	12,654,543,476	359,504	5,663,040,516	4,141,800,902	4,000,237	22,965	0	0	0	0	0	4,023,202	
3524	Oakridge School District	Schools	3,749,945	1,554,980,535	12,654,543,476	460,790	5,663,040,516	4,141,800,902	5,127,260	29,435	(6,988,060)	0	0	0	0	(1,831,365)	
3527	Marcola School District 79	Schools	2,637,808	1,554,980,535	12,654,543,476	324,132	5,663,040,516	4,141,800,902	3,606,647	20,705	0	0	0	0	0	3,627,352	
3533	Triangle Lake Schools	Schools	2,007,680	1,554,980,535	12,654,543,476	246,702	5,663,040,516	4,141,800,902	2,745,079	15,759	0	0	0	0	0	2,760,838	
3537	Siuslaw School District 97J	Schools	9,324,542	1,554,980,535	12,654,543,476	1,145,793	5,663,040,516	4,141,800,902	12,749,348	73,191	(6,732,773)	0	0	0	0	6,089,766	
3579	Lincoln County School District	Schools	30,133,259	1,554,980,535	12,654,543,476	3,702,752	5,663,040,516	4,141,800,902	41,200,887	236,526	(77,956,743)	0	0	0	0	(36,519,330)	
3582	Linn County School District 5	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3603	Hamilton Creek School District	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3610	Harrisburg Elementary School District 42J	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3613	Harris School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3615	Central Linn School District 552C	Schools	4,384,620	1,554,980,535	12,654,543,476	538,779	5,663,040,516	4,141,800,902	5,995,044	34,416	0	0	0	0	0	6,029,460	
3618	Sweet Home School District 55	Schools	13,605,649	1,554,980,535	12,654,543,476	1,671,852	5,663,040,516	4,141,800,902	18,602,859	106,795	(17,891,224)	(500,000)	0	0	0	318,430	
3626	Wyatt School District 63Cj	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3647	Scio School District 95C	Schools	4,285,203	1,554,980,535	12,654,543,476	526,562	5,663,040,516	4,141,800,902	5,859,113	33,636	(2,587,141)	0	0	0	0	3,305,608	
3665	Santiam Canyon School District	Schools	4,264,610	1,554,980,535	12,654,543,476	524,032	5,663,040,516	4,141,800,902	5,830,956	33,474	(3,074,927)	0	0	0	0	2,789,503	
3676	Harrisburg High School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3684	Ontario School District 8C	Schools	16,206,947	1,554,980,535	12,654,543,476	1,991,497	5,663,040,516	4,141,800,902	22,159,587	127,214	(8,397,484)	0	0	0	0	13,889,317	
3687	Juntura Grade School	Schools	67,564	1,554,980,535	12,654,543,476	8,302	5,663,040,516	4,141,800,902	92,380	530	0	0	0	0	0	92,910	
3689	Vale School District 15	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3694	Nyssa School District 26	Schools	8,588,248	1,554,980,535	12,654,543,476	1,055,317	5,663,040,516	4,141,800,902	11,742,621	67,412	0	0	0	0	0	11,810,033	
3696	Annex Elementary School	Schools	790,951	1,554,980,535	12,654,543,476	97,191	5,663,040,516	4,141,800,902	1,081,459	6,208	0	0	0	0	0	1,087,667	
3707	Adrian School District 61	Schools	2,065,992	1,554,980,535	12,654,543,476	253,867	5,663,040,516	4,141,800,902	2,824,809	16,217	0	0	0	0	0	2,841,026	
3709	Harper School District 66	Schools	1,150,692	1,554,980,535	12,654,543,476	141,396	5,663,040,516	4,141,800,902	1,573,330	9,032	0	0	0	0	0	1,582,362	
3712	W W Jones School	Schools	142,770	1,554,980,535	12,654,543,476	17,544	5,663,040,516	4,141,800,902	195,208	1,121	0	0	0	0	0	196,329	
3715	Vale High School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3720	Silverton RFD	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3727	Aumsville Elementary	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3729	Jefferson School District 14Cj	Schools	5,567,836	1,554,980,535	12,654,543,476	684,171	5,663,040,516	4,141,800,902	7,612,844	43,704	(6,640,827)	0	0	0	0	1,015,721	
3730	North Marion School District 15	Schools	11,027,684	1,554,980,535	12,654,543,476	1,355,073	5,663,040,516	4,141,800,902	15,078,036	86,560	(24,912,662)	0	0	0	0	(9,748,066)	
3732	Marion Elementary School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	
3735	Salem-Keizer Public Schools	Schools	287,580,341	1,554,980,535	12,654,543,476	35,337,650	5,663,040,516	4,141,800,902	393,205,556	2,257,314	(201,137,128)	0	0	0	0	194,325,742	
3750	St Paul School District	Schools	2,009,468	1,554,980,535	12,654,543,476	246,922	5,663,040,516	4,141,800,902	2,747,524	15,773	0	0	0	0	0	2,763,297	

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 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 One/Tier Two UAL													
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL			
3759	Eldridge Elementary	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3780	Mt Angel School District 91	Schools	4,471,089	1,554,980,535	12,654,543,476	549,404	5,663,040,516	4,141,800,902	6,113,273	35,095	0	0	0	0	0	0	0	0	0	6,148,368
3781	Silver Crest School District 93	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3786	Woodburn School District	Schools	38,938,304	1,554,980,535	12,654,543,476	4,784,709	5,663,040,516	4,141,800,902	53,239,930	305,640	0	0	0	0	0	0	0	0	0	53,545,570
3794	Detroit School District 123J	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3809	Morrow County Schools	Schools	15,548,410	1,554,980,535	12,654,543,476	1,910,577	5,663,040,516	4,141,800,902	21,259,176	122,045	(24,507,067)	0	0	0	0	0	0	0	0	(3,125,846)
3818	Portland Public Schools	Schools	419,165,926	1,554,980,535	12,654,543,476	51,506,785	5,663,040,516	4,141,800,902	573,121,132	3,290,174	(898,198,306)	(2,380,427)	0	0	0	0	0	0	0	(324,167,427)
3820	Parkrose School District	Schools	20,872,055	1,554,980,535	12,654,543,476	2,564,742	5,663,040,516	4,141,800,902	28,538,140	163,832	(23,776,686)	(27,004,489)	0	0	0	0	0	0	0	(22,079,203)
3821	Gresham Grade School District 4	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3823	Orient School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3824	Reynolds School District	Schools	74,883,746	1,554,980,535	12,654,543,476	9,201,657	5,663,040,516	4,141,800,902	102,387,754	587,788	(78,089,357)	0	0	0	0	0	0	0	0	24,886,185
3842	Corbett School District 39	Schools	6,775,592	1,554,980,535	12,654,543,476	832,579	5,663,040,516	4,141,800,902	9,264,195	53,184	0	0	0	0	0	0	0	0	0	9,317,379
3843	David Douglas School District	Schools	84,597,919	1,554,980,535	12,654,543,476	10,395,327	5,663,040,516	4,141,800,902	115,669,839	664,037	(18,215,765)	0	0	0	0	0	0	0	0	98,118,111
3847	Riverdale School	Schools	4,985,578	1,554,980,535	12,654,543,476	612,624	5,663,040,516	4,141,800,902	6,816,728	39,133	(3,715,193)	0	0	0	0	0	0	0	0	3,140,668
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3850	Dallas School District	Schools	18,747,878	1,554,980,535	12,654,543,476	2,303,725	5,663,040,516	4,141,800,902	25,633,775	147,158	(39,800,118)	0	0	0	0	0	0	0	0	(14,019,185)
3859	Central School District 13J	Schools	22,538,688	1,554,980,535	12,654,543,476	2,769,537	5,663,040,516	4,141,800,902	30,816,909	176,914	(16,763,190)	0	0	0	0	0	0	0	0	14,230,633
3865	Perrydale School District 21	Schools	2,055,717	1,554,980,535	12,654,543,476	252,605	5,663,040,516	4,141,800,902	2,810,760	16,136	0	0	0	0	0	0	0	0	0	2,826,896
3887	Falls City School District	Schools	1,846,804	1,554,980,535	12,654,543,476	226,934	5,663,040,516	4,141,800,902	2,525,116	14,496	(1,497,722)	0	0	0	0	0	0	0	0	1,041,890
3894	Sherman County School District 9	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3902	Tillamook Public Schools	Schools	13,149,400	1,554,980,535	12,654,543,476	1,615,788	5,663,040,516	4,141,800,902	17,979,035	103,214	(28,539,460)	0	0	0	0	0	0	0	0	(10,457,211)
3920	Neah-Kah-Nie School District	Schools	6,290,713	1,554,980,535	12,654,543,476	772,998	5,663,040,516	4,141,800,902	8,601,225	49,378	0	0	0	0	0	0	0	0	0	8,650,603
3927	Echo School District	Schools	2,317,384	1,554,980,535	12,654,543,476	284,758	5,663,040,516	4,141,800,902	3,168,535	18,190	(4,604,582)	0	0	0	0	0	0	0	0	(1,417,857)
3928	Umatilla School District 6R	Schools	8,478,706	1,554,980,535	12,654,543,476	1,041,857	5,663,040,516	4,141,800,902	11,592,845	66,552	(13,928,443)	0	0	0	0	0	0	0	0	(2,269,046)
3929	Ferndale School District 10	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3931	Pendleton School District 16R	Schools	18,726,971	1,554,980,535	12,654,543,476	2,301,156	5,663,040,516	4,141,800,902	25,605,189	146,994	(25,142,608)	0	0	0	0	0	0	0	0	609,575
3935	Athena-Weston School District 29Rj	Schools	4,064,837	1,554,980,535	12,654,543,476	499,484	5,663,040,516	4,141,800,902	5,557,808	31,906	0	0	0	0	0	0	0	0	0	5,589,714
3936	Milton-Freewater Elementary School District 31	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3942	Stanfield School District	Schools	3,364,489	1,554,980,535	12,654,543,476	413,426	5,663,040,516	4,141,800,902	4,600,230	26,409	(3,221,987)	0	0	0	0	0	0	0	0	1,404,652
3944	Ukiah School	Schools	438,233	1,554,980,535	12,654,543,476	53,850	5,663,040,516	4,141,800,902	599,191	3,440	0	0	0	0	0	0	0	0	0	602,631
3957	Helix School District	Schools	1,256,364	1,554,980,535	12,654,543,476	154,381	5,663,040,516	4,141,800,902	1,717,813	9,862	0	0	0	0	0	0	0	0	0	1,727,675
3958	Pilot Rock School District 2R	Schools	2,352,754	1,554,980,535	12,654,543,476	289,105	5,663,040,516	4,141,800,902	3,216,896	18,468	(1,796,015)	0	0	0	0	0	0	0	0	1,439,349
3959	Mcloughlin Union High School District	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3965	La Grande Public Schools	Schools	14,388,265	1,554,980,535	12,654,543,476	1,768,019	5,663,040,516	4,141,800,902	19,672,922	112,938	(28,160,608)	0	0	0	0	0	0	0	0	(8,374,748)
3966	Union County School District	Schools	2,461,103	1,554,980,535	12,654,543,476	302,418	5,663,040,516	4,141,800,902	3,365,040	19,318	(1,511,036)	0	0	0	0	0	0	0	0	1,873,322
3967	North Powder School District	Schools	2,041,506	1,554,980,535	12,654,543,476	250,859	5,663,040,516	4,141,800,902	2,791,330	16,024	0	0	0	0	0	0	0	0	0	2,807,354
3969	Imbler School District	Schools	1,763,765	1,554,980,535	12,654,543,476	216,730	5,663,040,516	4,141,800,902	2,411,578	13,844	0	0	0	0	0	0	0	0	0	2,425,422
3970	Cove School District	Schools	2,149,945	1,554,980,535	12,654,543,476	264,184	5,663,040,516	4,141,800,902	2,939,596	16,876	(658,257)	0	0	0	0	0	0	0	0	2,298,215
3973	Elgin School District 23	Schools	2,365,584	1,554,980,535	12,654,543,476	290,681	5,663,040,516	4,141,800,902	3,234,438	18,568	0	0	0	0	0	0	0	0	0	3,253,006
3986	Joseph School District 6	Schools	1,968,104	1,554,980,535	12,654,543,476	241,839	5,663,040,516	4,141,800,902	2,690,967	15,448	0	0	0	0	0	0	0	0	0	2,706,415
3990	Wallowa School	Schools	1,540,503	1,554,980,535	12,654,543,476	189,296	5,663,040,516	4,141,800,902	2,106,313	12,092	0	0	0	0	0	0	0	0	0	2,118,405
3993	Enterprise School District 21	Schools	2,618,994	1,554,980,535	12,654,543,476	321,820	5,663,040,516	4,141,800,902	3,580,923	20,557	0	0	0	0	0	0	0	0	0	3,601,480

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 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 One/Tier Two UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL	
4003	Troy School District 54	Schools	78,286	1,554,980,535	12,654,543,476	9,620	5,663,040,516	4,141,800,902	107,040	614	0	0	0	0	0	0	0	107,654
4008	Chenoweth School District	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4012	Dufur Schools	Schools	2,956,574	1,554,980,535	12,654,543,476	363,302	5,663,040,516	4,141,800,902	4,042,493	23,207	(143,039)	0	0	0	0	0	3,922,661	
4022	Maupin Grade School 84	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4025	West Union School District 1	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4030	Hillsboro Elementary School District 7	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4034	Gaston Public Schools	Schools	3,555,995	1,554,980,535	12,654,543,476	436,958	5,663,040,516	4,141,800,902	4,862,074	27,912	(3,823,344)	0	0	0	0	0	1,066,642	
4035	Banks School District	Schools	5,644,164	1,554,980,535	12,654,543,476	693,551	5,663,040,516	4,141,800,902	7,717,206	44,303	(1,724,779)	0	0	0	0	0	6,036,730	
4047	Reedville School District 29	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4055	Groner School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4062	Beaverton School District	Schools	297,677,139	1,554,980,535	12,654,543,476	36,578,337	5,663,040,516	4,141,800,902	407,010,800	2,336,568	(193,002,534)	0	0	0	0	0	216,344,834	
4080	North Plains School District 70	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4105	Hillsboro Union High School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4109	Spray School District 1	Schools	507,022	1,554,980,535	12,654,543,476	62,303	5,663,040,516	4,141,800,902	693,246	3,980	0	0	0	0	0	0	697,226	
4114	Fossil School District 21J	Schools	882,655	1,554,980,535	12,654,543,476	108,460	5,663,040,516	4,141,800,902	1,206,845	6,928	0	0	0	0	0	0	1,213,773	
4128	Yamhill Grade School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4135	Newberg School District 29Jt	Schools	32,133,682	1,554,980,535	12,654,543,476	3,948,562	5,663,040,516	4,141,800,902	43,936,043	252,228	(31,472,892)	0	0	0	0	0	12,715,379	
4142	McMinnville Schools	Schools	43,787,263	1,554,980,535	12,654,543,476	5,380,545	5,663,040,516	4,141,800,902	59,869,861	343,701	(22,563,682)	0	0	0	0	0	37,649,880	
4144	Sheridan School District 48J	Schools	5,475,681	1,554,980,535	12,654,543,476	672,847	5,663,040,516	4,141,800,902	7,486,840	42,980	(628,256)	0	0	0	0	0	6,901,564	
4166	Yamhill-Carlton School District 1	Schools	5,278,254	1,554,980,535	12,654,543,476	648,588	5,663,040,516	4,141,800,902	7,216,901	41,431	(11,924,252)	0	0	0	0	0	(4,665,920)	
4185	Lebanon School District Uh-1	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4189	Wasco County High School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4203	Victor Point School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4218	Curry County Education Service District	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4219	Grant County Education Service District	Schools	746,486	1,554,980,535	12,654,543,476	91,728	5,663,040,516	4,141,800,902	1,020,663	5,859	(423,315)	0	0	0	0	0	603,207	
4220	Jefferson County Education Service District	Schools	1,494,642	1,554,980,535	12,654,543,476	183,661	5,663,040,516	4,141,800,902	2,043,609	11,732	(2,410,967)	0	0	0	0	0	(355,626)	
4221	Marion Education Service District	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4223	InterMountain Education Service District	Schools	13,677,921	1,554,980,535	12,654,543,476	1,680,732	5,663,040,516	4,141,800,902	18,701,676	107,363	(22,288,281)	0	0	0	0	0	(3,479,242)	
4224	Wallowa County Region 18	Schools	1,212,843	1,554,980,535	12,654,543,476	149,033	5,663,040,516	4,141,800,902	1,658,308	9,520	0	0	0	0	0	0	1,667,828	
4225	Washington County Education Service District	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4226	North Central Education Service District	Schools	806,026	1,554,980,535	12,654,543,476	99,044	5,663,040,516	4,141,800,902	1,102,070	6,327	0	0	0	0	0	0	1,108,397	
4227	Cascade School District Uh5	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4230	Mari-Linn School District	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4232	South Coast Education Service District Region 7	Schools	6,064,556	1,554,980,535	12,654,543,476	745,208	5,663,040,516	4,141,800,902	8,292,003	47,603	0	0	0	0	0	0	8,339,606	
4237	Douglas Education Service District	Schools	15,406,827	1,554,980,535	12,654,543,476	1,893,179	5,663,040,516	4,141,800,902	21,065,592	120,933	(3,044,144)	0	0	0	0	0	18,142,381	
4238	Multnomah Education Service District	Schools	32,166,710	1,554,980,535	12,654,543,476	3,952,621	5,663,040,516	4,141,800,902	43,981,203	252,487	(20,163,071)	(60,011,402)	0	0	0	0	(35,940,783)	
4251	Clatsop County Education Service District	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4252	High Desert Education Service District	Schools	15,548,933	1,554,980,535	12,654,543,476	1,910,641	5,663,040,516	4,141,800,902	21,259,892	122,049	(8,779,915)	0	0	0	0	0	12,602,026	
4254	Willamette Education Service District	Schools	22,852,823	1,554,980,535	12,654,543,476	2,808,137	5,663,040,516	4,141,800,902	31,246,422	179,379	(18,478,530)	0	0	0	0	0	12,947,271	
4258	Hermiston School District 8R	Schools	33,580,038	1,554,980,535	12,654,543,476	4,126,289	5,663,040,516	4,141,800,902	45,913,630	263,581	(15,147,034)	(61,510,245)	0	0	0	0	(30,480,068)	
4259	Clackamas Education Service District	Schools	20,242,709	1,554,980,535	12,654,543,476	2,487,408	5,663,040,516	4,141,800,902	27,677,641	158,892	(12,474,215)	0	0	0	0	0	15,362,318	
4260	Greater Albany School District 8J	Schools	61,027,998	1,554,980,535	12,654,543,476	7,499,073	5,663,040,516	4,141,800,902	83,442,936	479,029	(28,461,311)	0	0	0	0	0	55,460,654	
4268	Lake Oswego School District	Schools	49,601,257	1,554,980,535	12,654,543,476	6,094,964	5,663,040,516	4,141,800,902	67,819,273	389,337	(33,854,310)	0	0	0	0	0	34,354,300	
4270	Silver Falls School District	Schools	24,073,150	1,554,980,535	12,654,543,476	2,958,090	5,663,040,516	4,141,800,902	32,914,963	188,958	(49,216,522)	0	0	0	0	0	(16,112,601)	
4271	Malheur Education Service District Region 14	Schools	3,392,534	1,554,980,535	12,654,543,476	416,872	5,663,040,516	4,141,800,902	4,638,575	26,629	0	0	0	0	0	0	4,665,204	
4272	Linn-Benton-Lincoln Education Service District	Schools	15,303,153	1,554,980,535	12,654,543,476	1,880,440	5,663,040,516	4,141,800,902	20,923,838	120,120	0	0	0	0	0	0	21,043,958	
4273	Double O School District	Schools	51,952	1,554,980,535	12,654,543,476	6,384	5,663,040,516	4,141,800,902	71,033	408	0	0	0	0	0	0	71,441	
4275	Tillamook County Education Service District	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4276	Lane County Education Service District	Schools	12,121,286	1,554,980,535	12,654,543,476	1,489,454	5,663,040,516	4,141,800,902	16,573,306	95,144	(4,265,374)	0	0	0	0	0	12,403,076	
4277	Mitchell School	Schools	594,284	1,554,980,535	12,654,543,476	73,025	5,663,040,516	4,141,800,902	812,558	4,665	0	0	0	0	0	0	817,223	

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 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 One/Tier Two UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and		Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
												Measurement Date	Measurement Date					
4279	St Helens School District 502	Schools	18,848,223	1,554,980,535	12,654,543,476	2,316,055	5,663,040,516	4,141,800,902	25,770,976	147,946	(24,154,490)	0	0	0	0	0	1,764,432	
4280	Northwest Regional Education Service District	Schools	36,974,607	1,554,980,535	12,654,543,476	4,543,411	5,663,040,516	4,141,800,902	50,554,989	290,226	0	0	0	0	0	0	50,845,215	
4286	Southern Oregon Education Service District	Schools	11,489,899	1,554,980,535	12,654,543,476	1,411,870	5,663,040,516	4,141,800,902	15,710,018	90,188	0	0	0	0	0	0	15,800,206	
4288	Medford School District 549C	Schools	78,628,425	1,554,980,535	12,654,543,476	9,661,800	5,663,040,516	4,141,800,902	107,507,813	617,181	(19,852,186)	0	0	0	0	0	88,272,808	
4291	Dayton Public Schools	Schools	5,268,276	1,554,980,535	12,654,543,476	647,362	5,663,040,516	4,141,800,902	7,203,257	41,352	(6,912,625)	0	0	0	0	0	331,984	
4293	Lake County Education Service District	Schools	679,038	1,554,980,535	12,654,543,476	83,440	5,663,040,516	4,141,800,902	928,442	5,330	0	0	0	0	0	0	933,772	
4294	Harney Education Service District Region XVII	Schools	1,210,314	1,554,980,535	12,654,543,476	148,722	5,663,040,516	4,141,800,902	1,654,850	9,500	0	0	0	0	0	0	1,664,350	
4295	Wasco County Education Service District	Schools	2,851,145	1,554,980,535	12,654,543,476	350,346	5,663,040,516	4,141,800,902	3,898,340	22,380	0	0	0	0	0	0	3,920,720	
4297	Yamhill Education Service District	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4306	Amity School District	Schools	4,798,826	1,554,980,535	12,654,543,476	589,676	5,663,040,516	4,141,800,902	6,561,384	37,668	(6,868,646)	(78,750)	0	0	0	0	(348,344)	
4307	Columbia School District 5J	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4309	Scappoose School District	Schools	11,857,077	1,554,980,535	12,654,543,476	1,456,988	5,663,040,516	4,141,800,902	16,212,056	93,070	0	0	0	0	0	0	16,305,126	
4311	Redmond School District 2J	Schools	46,598,574	1,554,980,535	12,654,543,476	5,725,997	5,663,040,516	4,141,800,902	63,713,737	365,768	(92,736,459)	(1,250,000)	0	0	0	0	(29,906,954)	
4312	Reedsport School District	Schools	3,752,840	1,554,980,535	12,654,543,476	461,146	5,663,040,516	4,141,800,902	5,131,219	29,457	(2,425,728)	0	0	0	0	0	2,734,948	
4313	Forest Grove School District	Schools	41,851,776	1,554,980,535	12,654,543,476	5,142,714	5,663,040,516	4,141,800,902	57,223,490	328,509	(22,365,792)	0	0	0	0	0	35,186,207	
4314	Willamina School District 30J	Schools	5,983,960	1,554,980,535	12,654,543,476	735,304	5,663,040,516	4,141,800,902	8,181,804	46,970	(1,374,022)	(250,000)	0	0	0	0	6,604,752	
4315	John Day School District	Schools	3,506,232	1,554,980,535	12,654,543,476	430,843	5,663,040,516	4,141,800,902	4,794,034	27,522	(3,584,554)	0	0	0	0	0	1,237,002	
4316	Tigard-Tualatin School District 23J	Schools	84,797,423	1,554,980,535	12,654,543,476	10,419,842	5,663,040,516	4,141,800,902	115,942,619	665,603	(19,014,760)	0	0	0	0	0	97,593,462	
4317	Sherwood School District 88J	Schools	31,056,740	1,554,980,535	12,654,543,476	3,816,228	5,663,040,516	4,141,800,902	42,463,551	243,775	(8,380,798)	0	0	0	0	0	34,326,528	
4320	Rainier School District 13	Schools	5,623,382	1,554,980,535	12,654,543,476	690,997	5,663,040,516	4,141,800,902	7,688,790	44,140	(4,654,530)	0	0	0	0	0	3,078,400	
4321	North Clackamas School District 12	Schools	120,345,824	1,554,980,535	12,654,543,476	14,788,002	5,663,040,516	4,141,800,902	164,547,570	944,635	(92,506,566)	0	0	0	0	0	72,985,639	
4323	Estacada School District 108	Schools	13,280,319	1,554,980,535	12,654,543,476	1,631,875	5,663,040,516	4,141,800,902	18,158,039	104,242	(8,476,209)	0	0	0	0	0	9,786,072	
4324	Centennial School District 28	Schools	38,060,755	1,554,980,535	12,654,543,476	4,676,876	5,663,040,516	4,141,800,902	52,040,067	298,752	0	0	0	0	0	0	52,338,819	
4326	Harney County School District 3	Schools	5,172,725	1,554,980,535	12,654,543,476	635,820	5,663,040,516	4,141,800,902	7,072,611	40,602	(19,200,947)	0	0	0	0	0	(12,087,734)	
4327	Jordan Valley School District 3	Schools	657,716	1,554,980,535	12,654,543,476	80,820	5,663,040,516	4,141,800,902	899,288	5,163	0	0	0	0	0	0	904,451	
4329	Gervais School District 1	Schools	7,241,819	1,554,980,535	12,654,543,476	889,869	5,663,040,516	4,141,800,902	9,901,662	56,843	(13,323,502)	0	0	0	0	0	(3,364,997)	
4330	Vale School District 84	Schools	6,432,174	1,554,980,535	12,654,543,476	790,381	5,663,040,516	4,141,800,902	8,794,644	50,488	0	0	0	0	0	0	8,845,132	
4331	Molalla River School District	Schools	15,595,756	1,554,980,535	12,654,543,476	1,916,394	5,663,040,516	4,141,800,902	21,323,912	122,416	(25,151,960)	0	0	0	0	0	(3,705,632)	
4332	Gresham-Barlow School District 10	Schools	67,388,018	1,554,980,535	12,654,543,476	8,280,588	5,663,040,516	4,141,800,902	92,138,924	528,951	(53,802,427)	0	0	0	0	0	35,115,448	
4333	Canby School District	Schools	30,047,497	1,554,980,535	12,654,543,476	3,692,213	5,663,040,516	4,141,800,902	41,083,624	235,853	(33,270,862)	0	0	0	0	0	8,048,615	
4334	Cascade School District 5	Schools	13,509,782	1,554,980,535	12,654,543,476	1,660,072	5,663,040,516	4,141,800,902	18,471,783	106,043	(12,091,055)	0	0	0	0	0	6,486,771	
4335	Milton-Freewater Unified School District 7	Schools	10,394,911	1,554,980,535	12,654,543,476	1,277,319	5,663,040,516	4,141,800,902	14,212,851	81,593	(20,022,638)	0	0	0	0	0	(5,728,194)	
4336	Nestucca Valley School District 101	Schools	4,225,196	1,554,980,535	12,654,543,476	519,189	5,663,040,516	4,141,800,902	5,777,065	33,165	(1,750,587)	0	0	0	0	0	4,059,643	
4337	Sherman County School District	Schools	1,680,070	1,554,980,535	12,654,543,476	206,446	5,663,040,516	4,141,800,902	2,297,142	13,187	(1,987,627)	0	0	0	0	0	322,702	
4338	Three Rivers U J School District	Schools	28,234,849	1,554,980,535	12,654,543,476	3,469,476	5,663,040,516	4,141,800,902	38,605,211	221,625	(17,991,586)	0	0	0	0	0	20,835,250	
4339	Lebanon Community School District	Schools	26,028,581	1,554,980,535	12,654,543,476	3,198,372	5,663,040,516	4,141,800,902	35,588,603	204,307	0	0	0	0	0	0	35,792,910	
4340	Monroe School District 1J	Schools	2,319,242	1,554,980,535	12,654,543,476	284,987	5,663,040,516	4,141,800,902	3,171,075	18,205	(1,645,791)	0	0	0	0	0	1,543,489	
4341	Hillsboro School District 1J	Schools	138,594,030	1,554,980,535	12,654,543,476	17,030,327	5,663,040,516	4,141,800,902	189,498,149	1,087,871	(100,170,694)	0	0	0	0	0	90,415,326	
4342	North Santiam School District 29J	Schools	13,515,478	1,554,980,535	12,654,543,476	1,660,772	5,663,040,516	4,141,800,902	18,479,570	106,088	(28,957,664)	0	0	0	0	0	(10,372,006)	
4343	Harrisburg School District 7	Schools	5,139,335	1,554,980,535	12,654,543,476	631,518	5,663,040,516	4,141,800,902	7,026,959	40,340	0	0	0	0	0	0	7,067,299	
4344	South Wasco County School District 1	Schools	2,140,804	1,554,980,535	12,654,543,476	263,060	5,663,040,516	4,141,800,902	2,927,099	16,804	0	0	0	0	0	0	2,943,903	
4345	Oregon Trail School District 46	Schools	25,553,196	1,554,980,535	12,654,543,476	3,139,957	5,663,040,516	4,141,800,902	34,938,614	200,576	(1,655,622)	0	0	0	0	0	33,483,568	
4346	Knappa School District 4	Schools	3,707,391	1,554,980,535	12,654,543,476	455,561	5,663,040,516	4,141,800,902	5,069,076	29,101	0	0	0	0	0	0	5,098,177	
4347	Clatskanie School District 6J	Schools	5,574,055	1,554,980,535	12,654,543,476	684,936	5,663,040,516	4,141,800,902	7,621,346	43,753	0	0	0	0	0	0	7,665,099	
4348	Lourdes Charter School	Schools	170,843	1,554,980,535	12,654,543,476	20,993	5,663,040,516	4,141,800,902	233,591	1,341	0	0	0	0	0	0	234,932	
4350	Ridgeline Montessori	Schools	1,060,105	1,554,980,535	12,654,543,476	130,265	5,663,040,516	4,141,800,902	1,449,470	8,321	0	0	0	0	0	0	1,457,791	
4351	The Village School	Schools	296,305	1,554,980,535	12,654,543,476	36,410	5,663,040,516	4,141,800,902	405,135	2,326	0	0	0	0	0	0	407,461	
4352	Armadillo Technical Institute	Schools	398,321	1,554,980,535	12,654,543,476	48,945	5,663,040,516	4,141,800,902	544,619	3,127	0	0	0	0	0	0	547,746	
4354	Opal Charter School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4355	Three Rivers Charter School	Schools	540,348	1,554,980,535	12,654,543,476	66,398	5,663,040,516	4,141,800,902	738,813	4,241	0	0	0	0	0	0	743,054	

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 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 One/Tier Two UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two 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 One/Tier Two UAL
												Measurement Date	Adjustment					
4358	Detroit Lake Charter School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4360	Luckiamute Valley Charter School	Schools	1,348,324	1,554,980,535	12,654,543,476	165,661	5,663,040,516	4,141,800,902	1,843,550	10,583	0	0	0	0	0	0	0	1,854,133
4361	Rimrock Expeditionary Alternative Learning	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4362	Kings Valley Charter School	Schools	35,483	1,554,980,535	12,654,543,476	4,360	5,663,040,516	4,141,800,902	48,515	279	0	0	0	0	0	0	0	48,794
4363	Multisensory Learning Academy	Schools	2,488,288	1,554,980,535	12,654,543,476	305,759	5,663,040,516	4,141,800,902	3,402,209	19,531	0	0	0	0	0	0	0	3,421,740
4365	Mitch Charter School	Schools	1,025,615	1,554,980,535	12,654,543,476	126,027	5,663,040,516	4,141,800,902	1,402,312	8,050	0	0	0	0	0	0	0	1,410,362
4366	Sand Ridge Charter School	Schools	1,298,851	1,554,980,535	12,654,543,476	159,602	5,663,040,516	4,141,800,902	1,775,905	10,195	0	0	0	0	0	0	0	1,786,100
4367	Arthur Academy Charter School	Schools	4,514,686	1,554,980,535	12,654,543,476	554,761	5,663,040,516	4,141,800,902	6,172,883	35,437	0	0	0	0	0	0	0	6,208,320
4369	Trillium Charter School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	Schools	555,547	1,554,980,535	12,654,543,476	68,265	5,663,040,516	4,141,800,902	759,594	4,361	0	0	0	0	0	0	0	763,955
4371	The Lighthouse School	Schools	646,990	1,554,980,535	12,654,543,476	79,502	5,663,040,516	4,141,800,902	884,623	5,078	0	0	0	0	0	0	0	889,701
4373	Sheridan Japanese School Foundation	Schools	269,806	1,554,980,535	12,654,543,476	33,154	5,663,040,516	4,141,800,902	368,903	2,118	0	0	0	0	0	0	0	371,021
4374	Ione School District	Schools	1,409,988	1,554,980,535	12,654,543,476	173,258	5,663,040,516	4,141,800,902	1,927,862	11,067	0	0	0	0	0	0	0	1,938,929
4375	Eddyville Charter School	Schools	1,629,078	1,554,980,535	12,654,543,476	200,180	5,663,040,516	4,141,800,902	2,227,421	12,787	0	0	0	0	0	0	0	2,240,208
4376	Four Rivers Community School	Schools	1,860,041	1,554,980,535	12,654,543,476	228,560	5,663,040,516	4,141,800,902	2,543,214	14,600	0	0	0	0	0	0	0	2,557,814
4378	Mosier Community School	Schools	732,194	1,554,980,535	12,654,543,476	89,971	5,663,040,516	4,141,800,902	1,001,121	5,747	0	0	0	0	0	0	0	1,006,868
4379	Siletz Valley School	Schools	1,339,524	1,554,980,535	12,654,543,476	164,600	5,663,040,516	4,141,800,902	1,831,517	10,514	0	0	0	0	0	0	0	1,842,031
4380	The Emerson School	Schools	639,465	1,554,980,535	12,654,543,476	78,577	5,663,040,516	4,141,800,902	874,334	5,019	(134,647)	0	0	0	0	0	0	744,706
4381	North Wasco County School District 21	Schools	16,405,674	1,554,980,535	12,654,543,476	2,015,917	5,663,040,516	4,141,800,902	22,431,305	128,774	(12,793,045)	0	0	0	0	0	0	9,767,034
4382	Self Enhancement Inc	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4383	City View Charter School	Schools	955,223	1,554,980,535	12,654,543,476	117,377	5,663,040,516	4,141,800,902	1,306,067	7,498	0	0	0	0	0	0	0	1,313,565
4386	Nixyaawii Community School	Schools	498,921	1,554,980,535	12,654,543,476	61,307	5,663,040,516	4,141,800,902	682,170	3,916	0	0	0	0	0	0	0	686,086
4388	West Lane Tech	Schools	431,124	1,554,980,535	12,654,543,476	52,976	5,663,040,516	4,141,800,902	589,471	3,384	0	0	0	0	0	0	0	592,855
4390	Oregon Connections Academy	Schools	12,757,208	1,554,980,535	12,654,543,476	1,567,596	5,663,040,516	4,141,800,902	17,442,795	100,136	0	0	0	0	0	0	0	17,542,931
4392	Eagleridge High School	Schools	874,485	1,554,980,535	12,654,543,476	107,456	5,663,040,516	4,141,800,902	1,195,673	6,864	0	0	0	0	0	0	0	1,202,537
4393	Cascade Heights Public Charter School	Schools	938,441	1,554,980,535	12,654,543,476	115,315	5,663,040,516	4,141,800,902	1,283,121	7,366	0	0	0	0	0	0	0	1,290,487
4396	Sweet Home Charter School	Schools	471,354	1,554,980,535	12,654,543,476	57,920	5,663,040,516	4,141,800,902	644,477	3,700	0	0	0	0	0	0	0	648,177
4397	Springwater Environmental Sciences School	Schools	830,692	1,554,980,535	12,654,543,476	102,075	5,663,040,516	4,141,800,902	1,135,796	6,520	0	0	0	0	0	0	0	1,142,316
4398	LEP High	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4400	Phoenix School	Schools	632,919	1,554,980,535	12,654,543,476	77,773	5,663,040,516	4,141,800,902	865,383	4,968	0	0	0	0	0	0	0	870,351
4401	Ballston Community School	Schools	149,836	1,554,980,535	12,654,543,476	18,412	5,663,040,516	4,141,800,902	204,869	1,176	0	0	0	0	0	0	0	206,045
4402	Sage Community School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4403	Portland Village School	Schools	1,492,955	1,554,980,535	12,654,543,476	183,453	5,663,040,516	4,141,800,902	2,041,301	11,719	(273,604)	0	0	0	0	0	0	1,779,416
4404	Alliance Charter Academy	Schools	1,966,677	1,554,980,535	12,654,543,476	241,664	5,663,040,516	4,141,800,902	2,689,017	15,437	(347,678)	0	0	0	0	0	0	2,356,776
4405	Forest Grove Community School	Schools	868,023	1,554,980,535	12,654,543,476	106,862	5,663,040,516	4,141,800,902	1,186,838	6,813	(75,896)	0	0	0	0	0	0	1,117,755
4407	Madrone Trail Public Charter School	Schools	723,017	1,554,980,535	12,654,543,476	88,844	5,663,040,516	4,141,800,902	988,574	5,675	0	0	0	0	0	0	0	994,249
4408	Muddy Creek Charter School	Schools	476,145	1,554,980,535	12,654,543,476	58,508	5,663,040,516	4,141,800,902	651,029	3,737	0	0	0	0	0	0	0	654,766
4409	Southwest Charter School	Schools	603,117	1,554,980,535	12,654,543,476	74,111	5,663,040,516	4,141,800,902	824,635	4,734	0	0	0	0	0	0	0	829,369
4410	Ace Academy	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4411	Sherwood Charter School	Schools	832,201	1,554,980,535	12,654,543,476	102,260	5,663,040,516	4,141,800,902	1,137,860	6,532	0	0	0	0	0	0	0	1,144,392
4412	Estacada Web Academy	Schools	3,624,487	1,554,980,535	12,654,543,476	445,374	5,663,040,516	4,141,800,902	4,955,722	28,450	0	0	0	0	0	0	0	4,984,172
4413	Marcola Early College Academy	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	Schools	1,339,048	1,554,980,535	12,654,543,476	164,541	5,663,040,516	4,141,800,902	1,830,866	10,511	0	0	0	0	0	0	0	1,841,377
4419	Silvies River Web Academy	Schools	2,440,197	1,554,980,535	12,654,543,476	299,849	5,663,040,516	4,141,800,902	3,336,455	19,154	0	0	0	0	0	0	0	3,355,609
4420	Oregon Virtual Academy	Schools	7,496,898	1,554,980,535	12,654,543,476	921,213	5,663,040,516	4,141,800,902	10,250,429	58,846	0	0	0	0	0	0	0	10,309,275
4421	Home Scholars Academy of Oakridge and Westfir	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4422	Redmond Proficiency Academy	Schools	3,823,626	1,554,980,535	12,654,543,476	469,844	5,663,040,516	4,141,800,902	5,228,003	30,013	0	0	0	0	0	0	0	5,258,016
4423	Molalla River Academy	Schools	1,175,182	1,554,980,535	12,654,543,476	144,405	5,663,040,516	4,141,800,902	1,606,814	9,224	(155,850)	0	0	0	0	0	0	1,460,188
4424	The Ivy School	Schools	1,034,213	1,554,980,535	12,654,543,476	127,083	5,663,040,516	4,141,800,902	1,414,069	8,118	0	0	0	0	0	0	0	1,422,187

Exhibit F

Proportionate Share as of December 31, 2021 for use in June 30, 2023 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 One/Tier Two UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and		Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
												Measurement Date	Measurement Date					
4429	Clackamas Web Academy	Schools	12,196	1,554,980,535	12,654,543,476	1,499	5,663,040,516	4,141,800,902	16,675	96	0	0	0	0	0	0	16,771	
4430	Clackamas Charter Alliance 2	Schools	92,671	1,554,980,535	12,654,543,476	11,387	5,663,040,516	4,141,800,902	126,709	727	0	0	0	0	0	0	127,436	
4431	Corbett Charter School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4432	Renaissance Public Academy	Schools	306,629	1,554,980,535	12,654,543,476	37,678	5,663,040,516	4,141,800,902	419,251	2,407	0	0	0	0	0	0	421,658	
4433	Powell Butte Community Charter School	Schools	945,106	1,554,980,535	12,654,543,476	116,134	5,663,040,516	4,141,800,902	1,292,233	7,418	0	0	0	0	0	0	1,299,651	
4434	Logos Public Charter School	Schools	3,637,587	1,554,980,535	12,654,543,476	446,984	5,663,040,516	4,141,800,902	4,973,635	28,553	0	0	0	0	0	0	5,002,188	
4435	Sunny Wolf Charter School	Schools	850,709	1,554,980,535	12,654,543,476	104,534	5,663,040,516	4,141,800,902	1,163,166	6,678	0	0	0	0	0	0	1,169,844	
4436	Academy Of Arts & Academics	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4437	Center for Advance Learning	Schools	914,484	1,554,980,535	12,654,543,476	112,371	5,663,040,516	4,141,800,902	1,250,364	7,178	0	0	0	0	0	0	1,257,542	
4439	Homesource Family Charter	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4440	Sheridan Allprep Academy	Schools	881,079	1,554,980,535	12,654,543,476	108,266	5,663,040,516	4,141,800,902	1,204,689	6,916	(436,812)	0	0	0	0	0	774,793	
4441	Baker Web Academy	Schools	10,633,773	1,554,980,535	12,654,543,476	1,306,670	5,663,040,516	4,141,800,902	14,539,445	83,468	0	0	0	0	0	0	14,622,913	
4443	Knova Learning Oreogn	Schools	1,115,882	1,554,980,535	12,654,543,476	137,119	5,663,040,516	4,141,800,902	1,525,734	8,759	0	0	0	0	0	0	1,534,493	
4444	Bennett Pearson Academy, Inc.	Schools	646,617	1,554,980,535	12,654,543,476	79,456	5,663,040,516	4,141,800,902	884,113	5,076	0	0	0	0	0	0	889,189	
4446	Coburg Community Charter School	Schools	1,017,639	1,554,980,535	12,654,543,476	125,047	5,663,040,516	4,141,800,902	1,391,407	7,988	0	0	0	0	0	0	1,399,395	
4447	Arco Iris Spanish Immersion Charter School	Schools	1,095,934	1,554,980,535	12,654,543,476	134,668	5,663,040,516	4,141,800,902	1,498,459	8,602	0	0	0	0	0	0	1,507,061	
4448	Gresham Barlow Web Academy	Schools	3,125,776	1,554,980,535	12,654,543,476	384,093	5,663,040,516	4,141,800,902	4,273,841	24,535	0	0	0	0	0	0	4,298,376	
4449	Mosier Middle School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4450	Sauvie Island Academy	Schools	1,013,846	1,554,980,535	12,654,543,476	124,581	5,663,040,516	4,141,800,902	1,386,221	7,958	0	0	0	0	0	0	1,394,179	
4451	River's Edge Academy Charter School	Schools	762,714	1,554,980,535	12,654,543,476	93,722	5,663,040,516	4,141,800,902	1,042,851	5,987	0	0	0	0	0	0	1,048,838	
4452	South Columbia Family School	Schools	166,242	1,554,980,535	12,654,543,476	20,428	5,663,040,516	4,141,800,902	227,301	1,305	0	0	0	0	0	0	228,606	
4453	Woodland Educational Initiative	Schools	700,918	1,554,980,535	12,654,543,476	86,128	5,663,040,516	4,141,800,902	958,358	5,502	0	0	0	0	0	0	963,860	
4454	Le Monde Immersion Charter School	Schools	1,644,427	1,554,980,535	12,654,543,476	202,066	5,663,040,516	4,141,800,902	2,248,408	12,908	0	0	0	0	0	0	2,261,316	
4455	Hope Chinese Charter School	Schools	1,595,120	1,554,980,535	12,654,543,476	196,007	5,663,040,516	4,141,800,902	2,180,991	12,521	0	0	0	0	0	0	2,193,512	
4456	Insight School of Oregon Charter	Schools	3,116,004	1,554,980,535	12,654,543,476	382,892	5,663,040,516	4,141,800,902	4,260,479	24,459	0	0	0	0	0	0	4,284,938	
4457	Oregon Virtual Education East	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4458	Oregon Virtual Education West	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4459	Crater Lake Charter Academy	Schools	1,353,151	1,554,980,535	12,654,543,476	166,274	5,663,040,516	4,141,800,902	1,850,149	10,621	0	0	0	0	0	0	1,860,770	
4460	Kairos Pdx	Schools	1,449,044	1,554,980,535	12,654,543,476	178,057	5,663,040,516	4,141,800,902	1,981,262	11,374	0	0	0	0	0	0	1,992,636	
4461	Mountain View Academy	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4462	Bend International School	Schools	1,042,951	1,554,980,535	12,654,543,476	128,157	5,663,040,516	4,141,800,902	1,426,016	8,186	0	0	0	0	0	0	1,434,202	
4463	Dallas Community School-Community Innovation Partners	Schools	704,024	1,554,980,535	12,654,543,476	86,510	5,663,040,516	4,141,800,902	962,604	5,526	0	0	0	0	0	0	968,130	
4464	The Valley School Of Southern Oregon	Schools	541,702	1,554,980,535	12,654,543,476	66,564	5,663,040,516	4,141,800,902	740,664	4,252	0	0	0	0	0	0	744,916	
4465	Bridge Educational Foundation	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	
4467	Cannon Beach Academy	Schools	188,717	1,554,980,535	12,654,543,476	23,189	5,663,040,516	4,141,800,902	258,031	1,481	0	0	0	0	0	0	259,512	
4468	Frontier Charter Academy	Schools	2,502,531	1,554,980,535	12,654,543,476	307,509	5,663,040,516	4,141,800,902	3,421,685	19,643	0	0	0	0	0	0	3,441,328	
4469	Desert Sky Montessori	Schools	606,143	1,554,980,535	12,654,543,476	74,482	5,663,040,516	4,141,800,902	828,773	4,758	0	0	0	0	0	0	833,531	
4470	Oregon Family School	Schools	1,989,050	1,554,980,535	12,654,543,476	244,413	5,663,040,516	4,141,800,902	2,719,608	15,613	0	0	0	0	0	0	2,735,221	
4471	Wahtonka Community School	Schools	187,262	1,554,980,535	12,654,543,476	23,011	5,663,040,516	4,141,800,902	256,041	1,470	0	0	0	0	0	0	257,511	
4472	Valley Inquiry Charter School	Schools	234,747	1,554,980,535	12,654,543,476	28,846	5,663,040,516	4,141,800,902	320,968	1,843	0	0	0	0	0	0	322,811	
4473	Willamette Connections Academy	Schools	2,154,630	1,554,980,535	12,654,543,476	264,759	5,663,040,516	4,141,800,902	2,946,003	16,912	0	0	0	0	0	0	2,962,915	
4474	Oregon for Quality Virtual Education Inc	Schools	783,364	1,554,980,535	12,654,543,476	96,259	5,663,040,516	4,141,800,902	1,071,086	6,149	0	0	0	0	0	0	1,077,235	
4475	Teach-NW	Schools	926,923	1,554,980,535	12,654,543,476	113,900	5,663,040,516	4,141,800,902	1,267,372	7,276	0	0	0	0	0	0	1,274,648	
4479	Harmony Academy	Schools	388,981	1,554,980,535	12,654,543,476	47,798	5,663,040,516	4,141,800,902	531,850	3,053	0	0	0	0	0	0	534,903	
4480	Holla School	Schools	0	1,554,980,535	0	0	0	0	0	0	0	0	0	0	0	0	0	

Exhibit G

Development of Employer Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 25,422,573,542

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
1000	State Agencies	SLGRP	3,523,959,641	404,420,206	3,657,412,925	7,585,792,772	29.83880747%
1039	SAIF	SLGRP	89,616,022	11,225,556	(2,176,601)	98,664,977	0.38809988%
1179	Professional Liability Fund	SLGRP	4,511,241	553,821	4,383,536	9,448,598	0.03716617%
1252	Oregon State University	SLGRP	277,358,079	34,408,609	297,815,016	609,581,704	2.39779699%
1254	University of Oregon	SLGRP	240,885,802	29,660,888	193,241,090	463,787,780	1.82431483%
2000	Lake County	SLGRP	6,449,937	628,253	4,815,874	11,894,064	0.04678544%
2001	Clackamas County	Indep	205,401,808	22,659,347	287,380,498	515,441,653	2.02749597%
2002	Curry County	Indep	7,652,195	781,323	18,359,530	26,793,048	0.10539078%
2003	Douglas County	Indep	34,293,904	3,573,105	96,084,380	133,951,389	0.52689941%
2004	Harney County	SLGRP	5,621,799	615,602	6,447,810	12,685,211	0.04989743%
2005	Jackson County	SLGRP	59,892,809	6,504,716	43,929,212	110,326,737	0.43397155%
2006	Jefferson County	Indep	9,123,502	925,152	332,699	10,381,353	0.04083518%
2007	Klamath County	SLGRP	7,394,790	547,850	3,145,481	11,088,121	0.04361526%
2008	Lane County	Indep	126,824,581	14,255,115	(108,534,404)	32,545,292	0.12801730%
2009	Marion County	SLGRP	111,161,408	12,219,289	109,434,570	232,815,267	0.91578166%
2011	Washington County	SLGRP	202,275,621	21,865,143	227,199,420	451,340,184	1.77535206%
2012	Grant County	SLGRP	4,491,908	473,467	1,611,612	6,576,987	0.02587066%
2013	Umatilla County	SLGRP	21,388,217	2,324,762	19,354,319	43,067,298	0.16940574%
2014	Linn County	Indep	49,577,161	5,421,047	86,447,842	141,446,050	0.55637975%
2015	Yamhill County	Indep	43,621,562	4,784,643	24,375,270	72,781,475	0.28628681%
2016	Sherman County	SLGRP	2,867,269	343,127	2,227,011	5,437,407	0.02138811%
2017	Columbia County	SLGRP	15,795,138	1,652,475	15,597,238	33,044,851	0.12998232%
2018	Coos County	SLGRP	22,049,348	2,366,048	28,205,796	52,621,192	0.20698609%
2020	Wasco County	SLGRP	8,559,440	941,026	(1,586,004)	7,914,462	0.03113163%
2021	Baker County	SLGRP	6,793,054	741,632	6,715,441	14,250,127	0.05605305%
2022	Gilliam County	SLGRP	2,719,934	315,217	(1,319,146)	1,716,005	0.00674993%
2023	Morrow County Rural School District Board	Indep	0	0	0	0	0.00000000%
2027	Deschutes County	SLGRP	97,561,099	10,571,066	85,746,109	193,878,274	0.76262253%
2028	Union County	Indep	0	0	(32,679)	0	0.00000000%
2035	Hood River County	SLGRP	9,279,392	1,048,904	6,320,277	16,648,573	0.06548736%
2036	Clatsop County	SLGRP	20,355,661	2,121,884	16,878,797	39,356,342	0.15480865%
2037	Polk County	Indep	25,906,866	2,863,966	31,347,393	60,118,225	0.23647576%
2038	Multnomah County	SLGRP	457,240,907	52,585,711	394,475,662	904,302,280	3.55708394%
2039	Malheur County	Indep	10,488,829	1,117,150	7,252,528	18,858,507	0.07418016%
2040	Benton County	SLGRP	38,571,558	4,374,204	34,559,037	77,504,799	0.30486606%
2042	Josephine County	SLGRP	28,393,240	3,026,059	34,233,976	65,653,275	0.25824795%
2043	Lincoln County	SLGRP	9,526,766	701,284	4,840,618	15,068,668	0.05927279%
2044	Crook County	SLGRP	4,892,356	357,176	3,650,857	8,900,389	0.03500979%
2050	Wallowa County	Indep	843,361	63,116	298,518	1,204,995	0.00473986%
2052	Tillamook County	Indep	0	0	29,884	29,884	0.00011755%
2053	Community Counseling Solutions	Indep	275,964	36,897	644	313,505	0.00123318%
2099	State Judiciary	Indep	31,790,176	0	66,982,700	98,772,876	0.38852430%
2100	City of Roseburg	SLGRP	17,088,853	1,593,914	18,032,038	36,714,805	0.14441813%
2101	City of Salem	Indep	122,322,032	12,674,598	150,713,340	285,709,970	1.12384362%
2102	City of Medford	SLGRP	55,888,804	5,640,762	47,649,518	109,179,084	0.42945725%
2103	City of Albany	SLGRP	40,310,179	4,003,400	42,697,301	87,010,880	0.34225835%
2104	City of Ashland	SLGRP	21,172,203	2,259,578	25,562,735	48,994,516	0.19272052%
2105	City of Astoria	SLGRP	8,983,338	946,434	10,707,064	20,636,836	0.08117524%
2106	City of Beaverton	Indep	57,157,513	6,031,139	104,544,730	167,733,382	0.65978128%
2107	City of Bend	Indep	71,900,379	7,285,394	46,514,212	125,699,985	0.49444241%
2109	City of Canby	SLGRP	8,815,145	895,570	7,574,215	17,284,930	0.06799048%
2110	City of Coquille	SLGRP	2,398,508	244,146	2,762,042	5,404,696	0.02125944%
2111	City of Eugene	Indep	146,313,128	15,300,557	213,586,120	375,199,805	1.47585296%
2112	City Of Forest Grove	Indep	5,370,187	475,224	176,468	6,021,879	0.02368713%
2113	City of Grants Pass	SLGRP	20,664,213	1,995,716	19,666,557	42,326,486	0.16649174%
2114	City of Gresham	Indep	71,595,284	6,876,287	122,941,550	201,413,121	0.79226094%
2115	City of Hillsboro	Indep	95,180,689	9,906,778	89,448,837	194,536,304	0.76521090%
2117	City of McMinnville	SLGRP	17,484,496	1,632,553	18,469,167	37,586,216	0.14784583%
2118	City of Ontario	Indep	4,846,360	405,927	8,601,464	13,853,751	0.05449390%
2119	City of Oregon City	SLGRP	18,207,719	1,999,294	19,080,197	39,287,210	0.15453671%
2120	City of Lake Oswego	SLGRP	37,047,503	3,787,621	43,513,038	84,348,162	0.33178451%
2121	City of Portland	SLGRP	552,978,767	61,671,820	642,332,456	1,256,983,043	4.94435798%
2122	City of Redmond	SLGRP	18,944,636	1,967,600	20,487,038	41,399,274	0.16284454%
2123	City of St Helens	SLGRP	7,393,102	759,139	9,049,736	17,201,977	0.06766418%
2125	City of Vernonia	SLGRP	1,088,354	108,612	1,002,090	2,199,056	0.00865001%
2126	City of West Linn	SLGRP	11,183,025	1,172,868	11,668,082	24,023,975	0.09449860%
2127	City of Cottage Grove	Indep	6,164,295	643,587	10,814,581	17,622,463	0.06931817%
2128	City of Tillamook	SLGRP	2,564,318	269,162	2,800,868	5,634,348	0.02216278%
2129	City of Sweet Home	Indep	1,195,815	96,399	1,731,458	3,023,672	0.01189365%
2131	City of Drain	SLGRP	429,283	52,355	592,300	1,073,938	0.00422435%
2132	Eugene Water & Electric Board	SLGRP	47,854,643	6,088,943	37,404,505	91,348,091	0.35931882%
2135	McMinnville Water & Light Department	SLGRP	5,840,092	742,809	8,403,444	14,986,345	0.05894897%
2138	City of Hood River	SLGRP	7,246,164	702,529	5,000,433	12,949,126	0.05093554%
2139	City of Reedsport	SLGRP	2,117,325	228,328	1,441,841	3,787,494	0.01489815%
2140	City of Lebanon	SLGRP	9,187,994	962,341	9,524,690	19,675,025	0.07739195%
2142	City of Sherwood	SLGRP	10,434,953	1,166,645	13,099,107	24,700,705	0.09716052%
2143	City of Oakland	SLGRP	194,471	23,525	280,446	498,442	0.00196063%
2145	City of Vale	SLGRP	684,945	70,880	801,867	1,557,692	0.00612720%
2146	City of Prineville	Indep	6,320,065	637,604	4,466,053	11,423,722	0.04493535%
2147	City of Wheeler	SLGRP	82,913	10,002	119,230	212,145	0.00083447%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 25,422,573,542

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2148	City of Klamath Falls	SLGRP	12,143,663	1,317,856	7,517,316	20,978,835	0.08252050%
2149	City of Canyonville	Indep	381,957	47,756	69,531	499,244	0.00196378%
2150	City of Bandon	SLGRP	2,368,086	281,912	3,155,048	5,805,046	0.02283422%
2152	City of Coos Bay	Indep	10,423,962	984,775	19,464,549	30,873,286	0.12144044%
2154	City of Pendleton	SLGRP	13,568,435	1,337,898	12,445,429	27,351,762	0.10758849%
2155	City of Corvallis	SLGRP	48,585,505	4,877,838	36,862,998	90,326,341	0.35529975%
2157	City of Monmouth	SLGRP	5,015,197	540,899	4,763,304	10,319,400	0.04059148%
2158	City of Milton-Freewater	SLGRP	5,285,826	586,197	6,631,675	12,503,698	0.04918345%
2159	City of Baker City	SLGRP	5,426,945	503,479	5,602,084	11,532,508	0.04536326%
2160	City of Hermiston	SLGRP	8,170,959	885,644	10,115,596	19,172,199	0.07541408%
2161	City of Pilot Rock	SLGRP	380,487	42,339	478,981	901,807	0.00354727%
2162	City of Clatskanie	Indep	691,571	85,878	1,177,475	1,954,924	0.00768972%
2163	City of Milwaukie	SLGRP	13,372,472	1,412,694	13,050,406	27,835,572	0.10949156%
2165	City of Cornelius	Indep	3,163,644	350,152	4,030,024	7,543,820	0.02967371%
2166	City of Nyssa	SLGRP	824,416	80,115	880,239	1,784,770	0.00702041%
2167	City of Athena	Indep	239,843	34,977	218,499	493,319	0.00194048%
2168	City of Oakridge	SLGRP	1,743,145	164,123	1,856,736	3,764,004	0.01480576%
2170	City of Madras	SLGRP	2,860,259	292,436	2,596,877	5,749,572	0.02261601%
2172	City of Sandy	SLGRP	6,192,005	663,253	7,338,736	14,193,994	0.05583225%
2174	City of Mt Angel	Indep	1,246,643	115,532	493,562	1,855,737	0.00729956%
2175	City of Umatilla	SLGRP	4,104,325	419,840	3,859,998	8,384,163	0.03297921%
2176	City of Scappoose	SLGRP	2,653,097	303,728	3,460,338	6,417,163	0.02524199%
2177	City of Condon	SLGRP	202,088	28,367	272,065	502,520	0.00197667%
2178	City of Boardman	SLGRP	2,450,740	223,043	990,620	3,664,403	0.01441397%
2179	City of Estacada	SLGRP	1,299,378	162,021	1,832,951	3,294,350	0.01295837%
2180	City of Enterprise	SLGRP	987,167	100,982	1,200,924	2,289,073	0.00900410%
2181	City of Central Point	SLGRP	7,199,170	729,786	7,985,421	15,914,377	0.06259939%
2182	City of Cascade Locks	SLGRP	1,063,809	110,779	1,253,248	2,427,836	0.00954992%
2183	City of Myrtle Point	SLGRP	2,214,914	194,775	1,694,469	4,104,158	0.01614376%
2184	City of Port Orford	SLGRP	639,294	58,214	633,820	1,331,328	0.00523679%
2185	City of Wood Village	SLGRP	1,023,323	124,105	833,430	1,980,858	0.00779173%
2186	City of Chiloquin	Indep	255,699	31,229	(161,348)	125,580	0.00049397%
2187	City of Philomath	SLGRP	2,323,241	234,578	1,006,564	3,564,383	0.01402054%
2188	City of Talent	SLGRP	1,743,013	179,450	1,664,493	3,586,956	0.01410933%
2189	City of Willamina	Indep	587,635	77,268	(1,244,287)	0	0.00000000%
2191	City of Huntington	SLGRP	134,371	16,209	183,370	333,950	0.00131360%
2192	City of North Plains	SLGRP	762,816	92,016	942,141	1,796,973	0.00706841%
2193	City of Heppner	SLGRP	325,944	39,318	58,225	423,487	0.00166579%
2194	City of Cave Junction	SLGRP	653,509	79,292	863,697	1,596,498	0.00627984%
2195	City of Metolius	Indep	148,119	17,867	(463,155)	0	0.00000000%
2196	City of Hubbard	SLGRP	1,005,629	103,525	1,192,689	2,301,843	0.00905433%
2197	City of Myrtle Creek	SLGRP	1,551,412	150,779	1,448,753	3,150,944	0.01239428%
2198	City of Carlton	SLGRP	979,643	102,860	958,809	2,041,312	0.00802953%
2199	City of Junction City	SLGRP	2,908,860	337,157	3,714,765	6,960,782	0.02738032%
2200	City of Wallowa	SLGRP	187,837	25,111	227,304	440,252	0.00173174%
2201	City of Coburg	SLGRP	1,080,712	119,664	1,153,799	2,354,175	0.00926018%
2202	City of Dallas	SLGRP	7,829,374	789,731	8,536,929	17,156,034	0.06748347%
2203	City of Rockaway Beach	SLGRP	752,779	91,404	895,608	1,739,791	0.00684349%
2204	City of Burns	SLGRP	1,212,266	109,626	1,040,690	2,362,582	0.00929324%
2205	City of Elgin	SLGRP	684,335	82,846	(40,458)	726,723	0.00285857%
2206	City of Weston	SLGRP	212,294	26,942	103,822	343,058	0.00134942%
2207	City of Mill City	SLGRP	305,678	39,172	443,152	788,002	0.00309962%
2208	City of Fairview	SLGRP	1,625,923	204,655	1,683,827	3,514,405	0.01382395%
2209	City of Monroe	SLGRP	175,342	21,151	152,964	349,457	0.00137459%
2210	City of Helix	Indep	15,417	1,860	14,765	32,042	0.00012604%
2211	City of Jefferson	SLGRP	490,847	63,055	(757,177)	0	0.00000000%
2212	Town of Lakeview	SLGRP	1,045,569	118,943	630,926	1,795,438	0.00706238%
2213	City of Stanfield	Indep	944,071	93,917	(714,870)	323,118	0.00127099%
2214	City of Yamhill	SLGRP	551,872	60,520	581,002	1,193,394	0.00469423%
2215	City of Powers	Indep	0	0	(141,771)	0	0.00000000%
2216	City of Brookings	SLGRP	4,011,172	372,319	4,052,208	8,435,699	0.03318192%
2217	City of Sutherlin	SLGRP	4,468,138	421,884	3,887,809	8,777,831	0.03452770%
2218	City of Prairie City	Indep	125,292	18,852	709,105	853,249	0.00335627%
2219	City of Sheridan	Indep	1,017,569	133,547	913,598	2,064,714	0.00812158%
2220	City of Garibaldi	SLGRP	601,037	64,945	774,210	1,440,192	0.00566501%
2221	City of Sisters	SLGRP	1,069,626	134,995	1,310,304	2,514,925	0.00989249%
2222	City of Jacksonville	Indep	1,679,447	161,107	2,368,057	4,208,611	0.01655462%
2223	City of Cannon Beach	SLGRP	3,159,967	352,158	3,749,532	7,261,657	0.02856382%
2224	City of Falls City	SLGRP	203,532	24,551	248,409	476,492	0.00187429%
2225	City of Echo	SLGRP	190,607	23,346	264,119	478,072	0.00188050%
2226	City of Hines	SLGRP	585,870	57,565	626,959	1,270,394	0.00499711%
2227	Town Of Bonanza	Indep	0	0	(108,931)	0	0.00000000%
2228	City of Turner	SLGRP	606,994	69,045	809,906	1,485,945	0.00584498%
2229	City of John Day	SLGRP	753,607	88,032	522,517	1,364,156	0.00536592%
2231	City of Banks	SLGRP	360,095	43,437	372,674	776,206	0.00305322%
2232	City of Joseph	Indep	270,874	32,675	116,171	419,720	0.00165097%
2233	City of Lafayette	SLGRP	565,812	73,137	746,706	1,385,655	0.00545049%
2234	City of Aumsville	SLGRP	1,411,709	144,517	1,423,855	2,980,081	0.01172218%
2235	City of Amity	SLGRP	336,119	41,033	307,982	685,134	0.00269498%
2236	City of Creswell	SLGRP	1,167,947	155,086	1,770,303	3,093,336	0.01216767%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 25,422,573,542

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2237	City of Troutdale	SLGRP	3,950,738	508,442	4,385,805	8,844,985	0.03479186%
2238	City of Warrenton	SLGRP	3,529,289	354,261	3,876,813	7,760,363	0.03052548%
2240	City of Wilsonville	SLGRP	11,259,850	1,424,111	10,600,597	23,284,558	0.09159009%
2241	City of Bay City	SLGRP	707,609	84,120	891,990	1,683,719	0.00662293%
2242	City of Gaston	SLGRP	102,739	12,393	(347,607)	0	0.00000000%
2243	City Of Brownsville	Indep	0	0	1,012,509	1,012,509	0.00398272%
2244	City of Lakeside	SLGRP	202,113	24,380	64,071	290,564	0.00114294%
2245	City of Dundee	SLGRP	806,404	78,015	376,084	1,260,503	0.00495820%
2246	City of Merrill	Indep	179,661	9,831	(106,010)	83,482	0.00032838%
2247	City of Malin	SLGRP	111,610	14,040	138,059	263,709	0.00103730%
2248	City of Fossil	Indep	91,176	10,998	96,343	198,517	0.00078087%
2249	City of Phoenix	SLGRP	1,486,214	149,450	992,253	2,627,917	0.01033694%
2250	City of Gold Beach	Indep	1,128,562	109,005	259,651	1,497,218	0.00588933%
2251	City of Rogue River	SLGRP	980,862	97,589	1,104,025	2,182,476	0.00858480%
2252	City of Dayton	SLGRP	610,740	77,161	744,132	1,432,033	0.00563292%
2253	Town of Butte Falls	Indep	219,073	19,118	184,351	422,542	0.00166207%
2254	City of Shady Cove	SLGRP	234,512	28,289	101,328	364,129	0.00143231%
2255	Town of Canyon City	SLGRP	107,294	12,943	146,421	266,658	0.00104890%
2256	City of Jordan Valley	SLGRP	48,587	7,416	(143,270)	0	0.00000000%
2257	City of Culver	Indep	174,035	21,782	546,094	741,911	0.00291832%
2258	City of Adair Village	SLGRP	315,334	38,038	430,324	783,696	0.00308268%
2259	Town Of Hammond	Indep	0	0	(95,642)	0	0.00000000%
2260	City of Riddle	SLGRP	377,640	47,972	499,605	925,217	0.00363935%
2261	City of Waldport	Indep	779,028	100,337	506,060	1,385,425	0.00544959%
2262	City of Dufur	Indep	175,447	21,164	171,574	368,185	0.00144826%
2263	City of La Grande	SLGRP	3,737,542	276,221	2,406,466	6,420,229	0.02525405%
2264	City of Gervais	Indep	774,639	82,258	896,001	1,752,898	0.00689505%
2265	City of Westfir	SLGRP	67,091	8,093	43,363	118,547	0.00046631%
2266	City of Irrigon	SLGRP	446,511	61,300	653,860	1,161,671	0.00456945%
2267	City of Independence	SLGRP	4,210,867	432,507	4,518,906	9,162,280	0.03603994%
2268	City of Harrisburg	SLGRP	745,911	95,689	1,040,266	1,881,866	0.00740234%
2269	City of Durham	SLGRP	83,261	10,044	99,882	193,187	0.00075990%
2270	City of Lyons	SLGRP	75,003	9,203	97,383	181,589	0.00071428%
2271	City of Columbia City	SLGRP	509,335	60,386	681,341	1,251,062	0.00492107%
2272	City of Aurora	SLGRP	295,200	35,609	300,020	630,829	0.00248137%
2273	City of Silverton	SLGRP	3,839,468	391,382	3,195,551	7,426,401	0.02921184%
2274	City of Gold Hill	SLGRP	143,514	17,312	(21,975)	138,851	0.00054617%
2275	City of Toledo	SLGRP	3,030,498	309,632	1,572,942	4,913,072	0.01932563%
2276	City of Newport	SLGRP	3,956,802	303,123	2,625,261	6,885,186	0.02708296%
2277	City Of Rajneeshpuram	Indep	0	0	(484,537)	0	0.00000000%
2278	City of Springfield	SLGRP	43,420,503	4,244,591	34,656,958	82,322,052	0.32381479%
2279	City of Keizer	Indep	9,085,663	872,821	18,171,948	28,130,432	0.11065139%
2280	City of Winston	SLGRP	2,262,900	220,855	1,796,605	4,280,360	0.01683685%
2281	City of Manzanita	SLGRP	1,052,659	105,336	1,152,819	2,310,814	0.00908961%
2282	City of Eagle Point	Indep	1,548,293	115,680	1,549,305	3,213,278	0.01263947%
2283	City of Maupin	Indep	481,272	58,054	964,532	1,503,858	0.00591544%
2284	City of Halsey	SLGRP	265,855	34,427	327,716	627,998	0.00247024%
2285	City of Veneta	SLGRP	1,043,069	132,357	1,359,339	2,534,765	0.00997053%
2286	City of Millersburg	SLGRP	310,504	38,809	447,439	796,752	0.00313403%
2287	City of King City	SLGRP	699,699	53,184	537,506	1,290,389	0.00507576%
2288	City of Tualatin	SLGRP	15,253,334	1,590,831	16,860,720	33,704,885	0.13257857%
2289	City Of St Paul	Indep	0	0	(56,582)	0	0.00000000%
2290	City of Molalla	Indep	4,589,849	488,602	(851,672)	4,226,779	0.01662609%
2291	City of Florence	SLGRP	4,478,373	488,310	4,121,376	9,088,059	0.03574799%
2292	City of North Bend	SLGRP	5,214,491	493,800	4,976,353	10,684,644	0.04202818%
2293	City of Lowell	SLGRP	346,711	41,823	456,801	843,335	0.00331727%
2294	City of Depoe Bay	SLGRP	727,051	88,211	995,173	1,810,435	0.00712137%
2295	City of Tigard	SLGRP	11,068,979	861,871	7,583,653	19,514,503	0.07676053%
2296	City of Happy Valley	SLGRP	5,951,609	753,443	6,160,633	12,865,685	0.05060733%
2297	City of Rainier	Indep	1,280,774	140,797	1,192,271	2,613,842	0.01028158%
2298	City of Lincoln City	SLGRP	9,758,110	1,049,151	6,557,706	17,364,967	0.06830531%
2299	City of Dunes City	SLGRP	47,949	5,784	30,150	83,883	0.00032995%
2300	City of Yachats	SLGRP	454,421	55,674	468,470	978,565	0.00384920%
2301	City of Moro	SLGRP	119,703	14,439	113,700	247,842	0.00097489%
2302	City of Mt. Vernon	SLGRP	172,729	21,236	195,355	389,320	0.00153139%
2303	City of Woodburn	SLGRP	11,148,707	1,181,111	8,338,906	20,668,724	0.08130068%
2304	City of Gladstone	SLGRP	5,528,449	510,621	5,322,790	11,361,860	0.04469201%
2305	City of Elkton	SLGRP	65,002	9,509	107,578	182,089	0.00071625%
2306	City of Imbler	SLGRP	18,160	2,191	24,781	45,132	0.00017753%
2307	City of Yoncalla	SLGRP	191,402	23,088	257,247	471,737	0.00185558%
2308	City of North Powder	SLGRP	114,455	13,806	152,254	280,515	0.00110341%
2309	City of Gearhart	Indep	950,663	94,788	1,280,118	2,325,569	0.00914765%
2400	Gilliam County Fire Services	Indep	0	0	0	0	0.00000000%
2403	Central Coos Fire and Rescue	Indep	102,924	7,336	336,999	447,259	0.00175930%
2501	Port of The Dalles	SLGRP	158,928	23,044	80,204	262,176	0.00103127%
2507	Port of Astoria	Indep	1,512,100	191,689	217,197	1,920,986	0.00755622%
2508	Multnomah Drainage	SLGRP	3,264,962	412,254	4,663,848	8,341,064	0.03280968%
2510	Horsefly Irrigation District	SLGRP	132,454	15,978	190,470	338,902	0.00133308%
2511	Grants Pass Irrigation District	SLGRP	628,926	75,866	858,272	1,563,064	0.00614833%
2512	Port of Portland	SLGRP	75,659,676	8,899,548	33,315,082	117,874,306	0.46366001%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 25,422,573,542

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2513	Port of Coos Bay	SLGRP	1,646,018	201,360	2,275,046	4,122,424	0.01621560%
2515	Klamath County Fire District 1	Indep	10,498,733	837,207	24,557,260	35,893,200	0.14118634%
2518	Clackamas County Housing Authority	Indep	3,053,563	388,097	1,603,837	5,045,497	0.01984652%
2519	Home Forward	SLGRP	19,683,399	2,500,140	25,714,950	47,898,489	0.18840928%
2521	League of Oregon Cities	Indep	1,767,085	223,973	3,542,698	5,533,756	0.02176710%
2522	Lane Council of Governments	SLGRP	14,995,796	1,853,025	21,249,746	38,098,567	0.14986117%
2526	Clatskanie PUD	SLGRP	4,558,872	567,908	3,913,318	9,040,098	0.03555933%
2527	Deschutes Valley Water District	Indep	1,543,127	201,534	1,740,510	3,485,171	0.01370896%
2528	Columbia River Fire & Rescue	SLGRP	8,717,408	704,848	6,388,345	15,810,601	0.06219119%
2529	East Fork Irrigation District	Indep	308,569	38,848	708,956	1,056,373	0.00415526%
2530	River Road Water District	Indep	0	0	1,039,768	1,039,768	0.00408994%
2531	Oregon School Boards Association	SLGRP	3,615,181	448,681	5,348,749	9,412,611	0.03702462%
2533	Owyhee Irrigation District	Indep	1,303,060	156,844	1,838,956	3,298,860	0.01297611%
2535	Athena Cemetary Maintenance District 1	Indep	0	0	(47,019)	0	0.00000000%
2536	Valley View Cemetery	Indep	64,636	7,820	(162,870)	0	0.00000000%
2538	Clackamas Vector Control	SLGRP	267,959	32,323	365,674	665,956	0.00261955%
2540	West Extension Irrigation District	SLGRP	271,048	36,057	307,251	614,356	0.00241658%
2541	Jackson County Vector Control District	SLGRP	294,787	35,559	380,593	710,939	0.00279649%
2542	Rainbow Water District	SLGRP	630,642	76,996	871,063	1,578,701	0.00620984%
2545	Council of Governments	SLGRP	10,328,827	1,255,727	14,200,401	25,784,955	0.10142543%
2547	Metzger Water District	Indep	0	0	(215,206)	0	0.00000000%
2549	Rogue River Fire District	SLGRP	1,885,409	155,436	1,451,990	3,492,835	0.01373911%
2550	Nyssa Road Assessment District 2	Indep	207,195	26,936	134,975	369,106	0.00145188%
2551	Sandy Fire Department	SLGRP	2,819,378	227,490	2,251,894	5,298,762	0.02084274%
2552	Winston-Dillard Fire District	SLGRP	1,561,622	128,872	1,457,936	3,148,430	0.01238439%
2553	Tangent Rural Fire Protection District	SLGRP	370,482	25,656	305,852	701,990	0.00276129%
2555	Monroe Fire Department	SLGRP	239,323	18,185	198,612	456,120	0.00179415%
2556	Jackson County Fire District 5	Indep	5,034,496	399,279	8,032,955	13,466,730	0.05297155%
2557	Estacada Fire Department	SLGRP	881,121	71,382	(338,393)	614,110	0.00241561%
2559	Keizer Fire Department	SLGRP	7,065,898	522,191	5,603,955	13,192,044	0.05189106%
2561	Jefferson Rural Fire Protection District	SLGRP	427,677	30,943	131,495	590,115	0.00232122%
2562	WyEast Fire District	SLGRP	64,641	6,758	76,454	147,853	0.00058158%
2563	Central Oregon Irrigation District	SLGRP	1,693,317	212,662	2,405,855	4,311,834	0.01696065%
2564	Illinois Valley Fire District	SLGRP	1,231,101	97,980	915,722	2,244,803	0.00882996%
2567	Charleston Rural Fire Protection District	SLGRP	277,719	22,361	257,668	557,748	0.00219391%
2568	Molalla Rural Fire Protection District 73	SLGRP	2,595,700	201,296	2,333,476	5,130,472	0.02018077%
2569	Central Oregon Intergovernmental Council	SLGRP	4,658,709	585,371	334,350	5,578,430	0.02194282%
2570	Port of St Helens	Indep	998,538	120,451	(310,244)	808,745	0.00318121%
2571	Crystal Springs Water District	SLGRP	598,623	76,972	897,936	1,573,531	0.00618950%
2572	Local Government Personnel Institute	SLGRP	0	0	0	0	0.00000000%
2575	Jefferson County Rural Fire Protection District 1	Indep	1,621,789	173,822	1,704,983	3,500,594	0.01376963%
2576	Depoe Bay Rural Fire Protection District	SLGRP	2,589,477	182,585	2,055,554	4,827,616	0.01898949%
2579	La Pine Rural Fire Protection District	SLGRP	3,297,741	271,395	2,671,855	6,240,991	0.02454901%
2580	Marion County Fire District 1	SLGRP	6,987,284	574,558	6,849,337	14,411,179	0.05668655%
2581	Port of Umatilla	Indep	210,110	22,655	(9,187)	223,578	0.00087945%
2582	Talent Irrigation District	SLGRP	461,003	57,015	645,010	1,163,028	0.00457478%
2585	Rogue River Valley Irrigation District	SLGRP	389,785	52,446	592,037	1,034,268	0.00406831%
2587	Tualatin Valley Irrigation District	SLGRP	433,948	54,650	582,064	1,070,662	0.00421146%
2588	Clatskanie Rural Fire Protection District	SLGRP	2,463,974	182,232	1,982,450	4,628,656	0.01820687%
2589	West Slope Water District	SLGRP	443,059	54,178	645,864	1,143,101	0.00449640%
2590	Redmond Fire & Rescue	SLGRP	8,827,894	752,193	7,509,780	17,089,867	0.06722320%
2592	Medford Irrigation District	SLGRP	395,451	49,618	506,354	951,423	0.00374243%
2594	Metro	SLGRP	66,910,113	8,510,163	77,036,221	152,456,497	0.59968947%
2595	Canby Fire District	SLGRP	4,492,928	345,401	3,830,597	8,668,926	0.03409933%
2596	Bend Parks & Recreation	Indep	9,450,148	1,188,206	5,972,449	16,610,803	0.06533879%
2597	Mapleton Water District	Indep	50,092	6,042	184,019	240,153	0.00094464%
2598	Marion County Housing Authority	SLGRP	890,009	110,888	(210,470)	790,427	0.00310915%
2599	South Suburban Sanitary District	SLGRP	642,763	80,391	871,931	1,595,085	0.00627429%
2600	Winston-Dillard Water District	SLGRP	476,322	59,850	636,357	1,172,529	0.00461216%
2601	Baker Valley Irrigation District	SLGRP	52,357	6,609	(121,652)	0	0.00000000%
2602	Aumsville Rural Fire Protection District	SLGRP	669,962	50,774	548,162	1,268,898	0.00499123%
2603	Corbett Water District	SLGRP	164,174	19,804	224,042	408,020	0.00160495%
2604	Netarts-Oceanside Sanitary District	SLGRP	403,005	54,597	482,366	939,968	0.00369738%
2605	Scio Fire District	SLGRP	183,580	16,731	187,297	387,608	0.00152466%
2606	West Valley Housing Authority	SLGRP	807,639	107,845	1,024,002	1,939,486	0.00762899%
2607	Hoodland Fire District 74	SLGRP	2,499,905	190,527	2,077,605	4,768,037	0.01875513%
2608	Gaston Rural Fire Protection District	Indep	486,453	33,652	216,518	736,623	0.00289752%
2610	Turner Fire District	Indep	878,053	60,308	1,118,310	2,056,671	0.00808994%
2611	Burnt River Irrigation District	SLGRP	0	0	0	0	0.00000000%
2612	Community Services Consortium	SLGRP	6,414,650	807,121	8,781,552	16,003,323	0.06294926%
2613	Polk Soil & Water Conservation District	Indep	209,381	25,257	73,451	308,089	0.00121187%
2614	Mountain Valley Mental Health Program	Indep	0	0	(333,428)	0	0.00000000%
2615	Humanities Council	Indep	0	0	105,151	105,151	0.00041361%
2616	Alcohol Safety Action Program	Indep	0	0	(365,499)	0	0.00000000%
2617	Clean Water Services	SLGRP	37,894,928	4,782,658	25,258,142	67,935,728	0.26722601%
2618	Estacada Cemetery District	Indep	67,506	8,157	(399,769)	0	0.00000000%
2619	Comprehensive Options For Drug Abusers	Indep	0	0	(426,949)	0	0.00000000%
2620	Jackson County Fire District 4	SLGRP	967,309	67,730	807,408	1,842,447	0.00724729%
2623	Evans Valley Fire District 6	Indep	224,638	15,540	166,190	406,368	0.00159845%
2624	Klamath Vector Control	SLGRP	114,865	13,856	156,752	285,473	0.00112291%

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, 2021 for use in June 30, 2023 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 25,422,573,542

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2625	Port of Newport	SLGRP	1,318,256	164,566	1,723,642	3,206,464	0.01261266%
2626	Tillamook Peoples Utility District	SLGRP	9,400,634	1,196,826	13,405,106	24,002,566	0.09441438%
2628	McKenzie Fire And Rescue	SLGRP	896,611	75,977	738,349	1,710,937	0.00672999%
2629	Metropolitan Wastewater Management Commission	Indep	0	0	(1,704,312)	0	0.00000000%
2630	Sheridan Fire District	SLGRP	2,120,801	153,532	1,829,034	4,103,367	0.01614064%
2631	Arch Cape Water-Sanitary District	SLGRP	125,663	17,890	166,315	309,868	0.00121887%
2632	Umpqua Regional Council of Governments	Indep	0	0	263,427	263,427	0.00103619%
2633	Port of Cascade Locks	Indep	730,971	89,541	238,758	1,059,270	0.00416665%
2637	Northeast Oregon Housing Authority	Indep	851,748	102,744	2,408,527	3,363,019	0.01322848%
2638	North Douglas County Fire and EMS	SLGRP	621,705	52,056	615,071	1,288,832	0.00506964%
2641	Suburban East Salem Water District	SLGRP	372,543	47,662	523,239	943,444	0.00371105%
2642	Dexter Rural Fire Protection District	SLGRP	236,570	16,365	184,183	437,118	0.00171941%
2643	Sweet Home Cemetery	Indep	181,432	21,718	(58,101)	145,049	0.00057055%
2644	Lakeside Water District	Indep	250,920	33,779	(86,096)	198,603	0.00078121%
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	378,491	36,857	344,848	760,196	0.00299024%
2646	Keno Rural Fire Protection District	Indep	90,238	601	1,568,452	1,659,291	0.00652684%
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	864,375	62,234	681,292	1,607,901	0.00632470%
2648	Black Butte Ranch Rural Fire Protection District	Indep	801,812	59,397	1,989,225	2,850,434	0.01121222%
2649	Colton Fire Department	SLGRP	27,629	2,517	(7,536)	22,610	0.00008894%
2651	Imbler Rural Fire Protection District	SLGRP	11,810	1,425	16,117	29,352	0.00011546%
2652	The Oregon Consortium	SLGRP	0	0	0	0	0.00000000%
2653	Umatilla Fire Department	SLGRP	604,139	46,331	530,985	1,181,455	0.00464727%
2654	Spring Valley Rural Fire Protection District	Indep	0	0	(110,908)	0	0.00000000%
2655	North Bay Rural Fire Protection District	Indep	0	0	241,829	241,829	0.00095124%
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	15,081,808	1,876,835	20,085,532	37,044,175	0.14571371%
2658	Salem Metropolitan Communication Agency	Indep	0	0	459,279	459,279	0.00180658%
2659	Silverton Fire District	SLGRP	729,753	64,985	663,103	1,457,841	0.00573444%
2660	Tualatin Valley Fire & Rescue	SLGRP	99,883,275	8,235,114	77,179,778	185,298,167	0.72887258%
2661	Lincoln County 911	SLGRP	0	0	0	0	0.00000000%
2662	East Central Oregon Association of Counties	Indep	0	0	157,187	157,187	0.00061830%
2663	Metropolitan Area Communications Commission	SLGRP	910,097	109,782	1,178,241	1,298,120	0.00864633%
2664	Applegate Valley Rural Fire Protection District 9	Indep	945,510	73,497	1,685,813	2,704,820	0.01063944%
2665	N NE Community Mental Health Center	Indep	0	0	429,922	429,922	0.00169110%
2666	Central City Concern	Indep	0	0	(760,314)	0	0.00000000%
2667	Mental Health Services West Inc	Indep	0	0	(657,401)	0	0.00000000%
2668	Southeast Mental Health Network Inc	Indep	0	0	(940,584)	0	0.00000000%
2669	Roseburg Urban Sanitary Authority	SLGRP	1,077,062	139,556	1,377,507	2,594,125	0.01020402%
2670	Mt Hood Community Mental Health Ctr	Indep	0	0	774,554	774,554	0.00304672%
2671	Columbia 911 Communications District	SLGRP	1,386,087	178,451	1,950,824	3,515,362	0.01382772%
2672	Rockwood Water PUD	Indep	1,908,351	256,010	2,405,899	4,570,260	0.01797717%
2673	Port Orford Library	SLGRP	72,165	9,985	109,474	191,624	0.00075376%
2674	Nestucca Rural Fire District	SLGRP	1,322,311	96,363	1,042,108	2,460,782	0.00967952%
2676	Woodburn Fire District	SLGRP	3,253,961	260,516	3,105,623	6,620,100	0.02604024%
2677	Portland Private Industry Council Inc	Indep	0	0	(417,523)	0	0.00000000%
2678	Central Oregon Regional Housing Authority	Indep	1,250,516	156,019	286,469	1,693,004	0.00665945%
2679	Columbia River Public Utility District	Indep	4,678,523	603,626	8,090,269	13,372,418	0.05260057%
2681	Cloverdale Rural Fire Protection District	SLGRP	316,510	27,067	306,214	649,791	0.00255596%
2684	Parkdale Fire District	SLGRP	222,591	19,576	233,360	475,527	0.00187049%
2685	Oregon Community College Association	Indep	512,223	65,273	209,749	787,245	0.00309664%
2686	Weston Cemetery	SLGRP	0	0	0	0	0.00000000%
2687	Columbia Drainage Vector Control District	SLGRP	191,542	25,827	292,184	509,553	0.00200433%
2688	Polk County Fire District 1	Indep	2,595,794	208,068	1,580,655	4,384,517	0.01724655%
2689	Redmond Area Park & Recreation District	Indep	663,500	85,273	62,835	811,608	0.00319247%
2692	Siuslaw Public Library	SLGRP	367,498	48,865	502,001	918,364	0.00361240%
2693	City-County Insurance Services	Indep	7,113,019	931,758	2,549,046	10,593,823	0.04167093%
2694	Philomath Fire Department	SLGRP	1,024,430	73,694	824,992	1,923,116	0.00756460%
2695	Washington County Consolidated Communications Agency	SLGRP	7,924,193	1,003,103	11,348,165	20,275,461	0.07975377%
2696	Stayton Fire District	SLGRP	825,576	79,857	909,124	1,814,557	0.00713758%
2697	Oregon Museum Park	Indep	0	0	(111,020)	0	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	Indep	338,104	24,727	347,484	710,315	0.00279403%
2699	Chetco Library Board	SLGRP	372,739	45,299	507,797	925,835	0.00364178%
2700	Lowell Rural Fire Protection District	SLGRP	546,423	38,300	346,768	931,491	0.00366403%
2701	Sisters-Camp Sherman Rural Fire Protection District	SLGRP	1,768,243	139,780	(77,939)	1,830,084	0.00719866%
2702	Banks Fire District 13	Indep	301,228	24,407	482,534	808,169	0.00317894%
2703	Westport Sewer District	Indep	0	0	(10,148)	0	0.00000000%
2704	Clatsop County 4-H District	SLGRP	0	0	0	0	0.00000000%
2705	Lebanon Fire District	SLGRP	6,969,797	549,479	5,975,695	13,494,971	0.05308263%
2707	Clatskanie Library	SLGRP	123,318	14,876	168,288	306,482	0.00120555%
2708	Milton-Freewater Cemetery District 3	Indep	0	0	(19,478)	0	0.00000000%
2709	Scappoose Public Library	SLGRP	150,807	18,191	174,804	343,802	0.00135235%
2710	Klamath County Emergency Communications District	SLGRP	945,860	120,681	1,174,798	2,241,339	0.00881633%
2713	Port of Tillamook Bay	SLGRP	904,867	113,331	1,184,331	2,202,529	0.00866367%
2714	Winchester Bay Sanitary District	Indep	174,354	21,626	14,842	120,822	0.00082927%
2715	Jackson County Fire District 3	SLGRP	11,381,369	959,757	8,413,236	20,754,362	0.08163753%
2716	Neskowin Water District	SLGRP	249,653	30,115	340,472	620,240	0.00243972%
2717	Ice Fountain Water District	Indep	394,893	47,635	1,434,828	1,877,356	0.00738460%
2718	Curry Library	SLGRP	188,056	22,685	131,249	341,990	0.00134522%
2719	Human Solutions, Inc	Indep	0	0	(401,006)	0	0.00000000%
2720	Tri-Met	Indep	0	0	(2,218,909)	0	0.00000000%
2721	Klamath Housing Authority	SLGRP	765,918	97,148	1,051,151	1,914,217	0.00752960%

Exhibit G

Development of Employer Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 25,422,573,542

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2722	Tillamook 9-1-1	Indep	639,090	82,177	700,485	1,421,752	0.00559248%
2723	Oregon Coastal Zone Management Association	Indep	0	0	(241,757)	0	0.00000000%
2724	Nehalem Bay Wastewater Agency	Indep	352,057	42,468	946,640	1,341,165	0.00527549%
2725	West Valley Fire District	Indep	1,294,667	94,027	526,222	1,914,916	0.00753235%
2726	Yamhill Communications Agency	SLGRP	982,941	119,289	1,342,082	2,444,312	0.00961473%
2728	Baker County Library District	SLGRP	543,655	65,808	722,293	1,331,756	0.00523848%
2729	Douglas County Fire District 2	Indep	7,083,480	528,360	36,031,602	43,643,442	0.17167201%
2731	Canby Utility Board	SLGRP	1,896,778	234,891	2,657,331	4,789,000	0.01883759%
2732	Umatilla County Special Library District	SLGRP	168,629	20,615	184,843	374,087	0.00147148%
2733	Wiard Memorial Park District	Indep	0	0	635,944	635,944	0.00250149%
2734	Seal Rock Water District	SLGRP	524,040	68,202	667,591	1,259,833	0.00495557%
2736	Wasco 9-1-1	Indep	0	0	(392,632)	0	0.00000000%
2737	Portland Energy Conservation Inc	Indep	0	0	152,933	152,933	0.00060156%
2739	Scappoose Rural Fire Protection District	SLGRP	3,601,804	290,434	3,241,240	7,133,478	0.02805962%
2740	Neskowin Regional Sanitary Authority	Indep	203,461	24,543	(321,612)	0	0.00000000%
2741	Port of Garibaldi	SLGRP	469,525	56,637	596,886	1,123,048	0.00441752%
2742	Amity Fire District	SLGRP	9,367	1,130	(38,897)	0	0.00000000%
2743	Douglas Soil & Water Conservation District	Indep	0	0	(354,679)	0	0.00000000%
2745	Clackamas County Fire District	SLGRP	60,973,665	4,747,275	49,411,533	115,132,473	0.45287497%
2746	Marion-Salem Data Center	Indep	0	0	(7,920,878)	0	0.00000000%
2747	Salem Housing Authority	Indep	2,455,947	318,395	4,589,005	7,363,347	0.02896381%
2749	Black Butte Ranch Police	SLGRP	348,722	30,711	160,743	540,176	0.00212479%
2750	Eastern Oregon Human Services Consortium	Indep	0	0	(812,205)	0	0.00000000%
2751	Lane Regional Air Protection Agency	Indep	0	0	0	0	0.00000000%
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	414,221	35,257	356,651	806,129	0.00317092%
2753	Linn-Benton Housing Authority	SLGRP	1,386,219	189,118	1,679,987	3,255,324	0.01280486%
2756	Sandy Area Sch Trans Agency	Indep	0	0	(288,265)	0	0.00000000%
2757	City of Stayton	SLGRP	1,027,009	79,952	191,329	1,298,290	0.00510684%
2758	Mohawk Valley Rural Fire District	SLGRP	482,031	33,907	371,450	887,388	0.00349055%
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	117,630	13,582	838,697	969,909	0.00381515%
2761	Clackamas River Water	SLGRP	3,112,393	409,468	4,594,649	8,116,510	0.03192639%
2763	Junction City Fire Department	SLGRP	691,687	50,904	564,948	1,307,539	0.00514322%
2765	Green Sanitary	SLGRP	0	0	0	0	0.00000000%
2766	Southwest Lincoln County Water District	SLGRP	382,238	48,786	527,688	958,712	0.00377111%
2767	Springfield Utility Board	Indep	0	0	(202,416)	0	0.00000000%
2768	Lake County Library District	SLGRP	120,213	14,501	164,050	298,764	0.00117519%
2771	Harbor Water PUD	Indep	306,851	37,782	408,060	752,693	0.00296073%
2772	Umatilla County Soil & Water District	SLGRP	87,832	10,595	98,926	197,353	0.00077629%
2773	Housing Authority of Jackson County	SLGRP	3,216,323	421,248	3,855,293	7,492,864	0.02947327%
2774	Oregon Trail Library District	SLGRP	272,100	32,823	366,755	671,678	0.00264205%
2776	Rainier Cemetery District	SLGRP	0	0	0	0	0.00000000%
2777	City of Newberg	SLGRP	8,221,477	789,417	6,752,356	15,763,250	0.06200493%
2778	Mulino Water District 23	SLGRP	56,435	9,230	104,424	170,089	0.00066905%
2779	Brownsville Rural Fire Protection District	Indep	144,237	13,902	121,506	279,645	0.00109999%
2780	Nehalem Bay Health District	SLGRP	50,821	6,130	59,397	116,348	0.00045766%
2781	North Bend Coos-Curry Housing Authority	SLGRP	762,801	92,014	1,040,965	1,895,780	0.00745707%
2783	Tillamook Fire District	Indep	490,511	41,760	256,524	788,795	0.00310273%
2784	Eisenschmidt Pool	SLGRP	173,367	25,128	248,471	446,966	0.00175815%
2785	Fern Ridge Community Library	Indep	301,317	36,347	92,079	429,743	0.00169040%
2786	Seal Rock Rural Fire Protection District	SLGRP	333,134	23,045	260,714	616,893	0.00242656%
2788	Port of Hood River	Indep	1,325,380	169,587	702,345	2,197,312	0.00864315%
2789	Farmers Irrigation District	SLGRP	507,630	63,885	367,243	938,758	0.00369262%
2790	Silver Falls Library District	SLGRP	585,716	73,483	598,181	1,257,380	0.00494592%
2792	North Wasco County Parks And Recreation District	SLGRP	267,115	32,221	364,521	663,857	0.00261129%
2793	North Lincoln Fire & Rescue District 1	SLGRP	3,073,064	229,865	2,689,948	5,992,877	0.02357305%
2796	West Side Rural Fire Protection District	Indep	253,545	24,217	135,436	413,198	0.00162532%
2797	Vernonia Fire	Indep	278,471	21,358	(100,966)	198,863	0.00078223%
2798	Fairview Water District	SLGRP	148,808	17,950	197,327	364,085	0.00143213%
2799	Sublimity Fire District	SLGRP	222,562	18,501	148,459	389,522	0.00153219%
2801	Coburg Rural Fire Protection District	SLGRP	382,461	32,032	355,952	770,445	0.00303055%
2802	Rural Road Assessment District 3	SLGRP	222,512	26,841	303,654	553,007	0.00217526%
2803	Southwestern Polk County Rural Fire Protection District	Indep	572,678	41,280	(82,808)	531,150	0.00208928%
2804	Aurora Rural Fire Protection District	SLGRP	1,361,748	94,203	1,061,224	2,517,175	0.00990134%
2806	Multnomah County Rural Fire Protection District 14	SLGRP	29,343	3,540	39,568	72,451	0.00028499%
2808	Lifeways	Indep	0	0	(12,095)	0	0.00000000%
2809	Juntura Road District 4	Indep	59,061	7,124	35,745	101,930	0.00040094%
2810	Sutherlin Water Control District	SLGRP	88,002	10,615	115,188	213,805	0.00084100%
2811	Mid-Columbia Center For Living	SLGRP	4,311,963	528,304	5,976,730	10,816,997	0.04254879%
2812	Workforce Development Board	Indep	0	0	(97,207)	0	0.00000000%
2814	The Job Council	SLGRP	0	0	0	0	0.00000000%
2816	Odell Sanitary District	SLGRP	299,835	38,165	443,486	781,486	0.00307398%
2817	Wickiup Water District	SLGRP	193,083	23,291	262,728	479,102	0.00188455%
2818	Netarts Water District	SLGRP	100,589	13,898	143,705	258,192	0.00101560%
2819	Harrisburg Fire and Rescue	SLGRP	556,383	39,156	437,879	1,033,418	0.00406496%
2820	Central Oregon Coast Fire & Rescue District	SLGRP	693,586	48,018	410,886	1,152,490	0.00453333%
2821	Tillamook County Soil And Water Conservation District	Indep	145,148	21,597	(12,348)	154,397	0.00060732%
2822	Deschutes County Rural Fire Protection District 2	SLGRP	0	0	0	0	0.00000000%
2823	Lyons Fire District	SLGRP	345,616	25,248	300,978	671,842	0.00264270%
2824	Glide Fire Department	SLGRP	209,844	19,489	220,745	450,078	0.00177039%
2825	Northern Oregon Corrections	SLGRP	4,386,896	418,906	3,210,667	8,016,469	0.03153288%

Exhibit G

Development of Employer Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 25,422,573,542

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2826	Wasco County Soil-Water Conservation District	SLGRP	451,222	61,143	606,287	1,118,652	0.00440023%
2828	Deschutes Public Library District	Indep	5,037,727	656,303	2,464,712	8,158,742	0.03209251%
2829	Hubbard Rural Fire Protection District	SLGRP	427,220	29,554	343,656	800,430	0.00314850%
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	233,401	16,146	180,049	429,596	0.00168982%
2831	Oregon Advanced Technology Consortium, Inc	Indep	0	0	(777,291)	0	0.00000000%
2832	Careoregon	Indep	0	0	(41,943)	0	0.00000000%
2833	Boardman Rural Fire Protection District	Indep	1,271,380	90,784	592,975	1,955,139	0.00769056%
2834	Crescent Rural Fire Protection District	SLGRP	379,168	28,525	329,931	737,624	0.00290145%
2835	North Clackamas County Water Commission	Indep	181,561	21,901	701,582	905,044	0.00356000%
2836	Regional Organized Crime Narcotics Task Force	SLGRP	0	0	0	0	0.00000000%
2837	NORCOM	SLGRP	1,707,414	214,833	2,198,625	4,120,872	0.01620950%
2838	High Desert Parks & Recreation District	SLGRP	21,397	2,581	29,200	53,178	0.00020918%
2839	North Morrow Vector Control District	SLGRP	125,587	20,540	232,375	378,502	0.00148884%
2840	Cannon Beach Rural Fire Protection District	SLGRP	669,744	54,323	614,360	1,338,427	0.00526472%
2841	Jefferson County Soil & Water Conservation District	Indep	220,605	30,283	30,230	281,118	0.00110578%
2842	Tualatin Valley Water District	SLGRP	11,914,560	1,541,185	3,525,475	16,981,220	0.06679583%
2843	Yachats Rural Fire Protection District	SLGRP	621,851	46,306	526,696	1,194,853	0.00469997%
2844	Crook County Rural Fire Protection District 1	SLGRP	4,248,276	320,469	3,608,364	8,177,109	0.03216476%
2845	Sunrise Water Authority	Indep	1,981,299	254,861	(718,865)	1,517,295	0.00596830%
2846	Jefferson County Library District	SLGRP	319,432	38,811	374,558	732,801	0.00288248%
2847	Sweet Home Fire and Ambulance District	SLGRP	2,339,482	176,254	1,943,966	4,459,702	0.01754229%
2848	Lane Transit District	Indep	0	0	4,584	4,584	0.00001803%
2849	Lebanon Aquatic District	SLGRP	318,665	38,488	443,097	800,250	0.00314779%
2850	Lake County 4-H & Extension Service	SLGRP	0	0	0	0	0.00000000%
2851	East Umatilla County Rural Fire Protection District	SLGRP	0	0	0	0	0.00000000%
2852	Ochoco Irrigation District	SLGRP	513,146	62,493	546,493	1,122,132	0.00441392%
2853	Mill City Rural Fire Protection District	SLGRP	77,260	8,077	60,369	145,706	0.00057314%
2854	Sunset Empire Transportation District	Indep	0	0	(8,612)	0	0.00000000%
2855	Harney Hospital	SLGRP	10,655,926	1,314,579	13,724,635	25,695,140	0.10107214%
2856	Mid-Columbia Council Of Governments	Indep	0	0	69,151	69,151	0.00027200%
2857	Sunriver Service District	SLGRP	3,844,825	296,508	2,603,988	6,745,321	0.02653280%
2858	Nesika Beach-Ophir Water District	SLGRP	102,802	12,401	123,143	238,346	0.00093754%
2859	South Lane County Fire and Rescue	Indep	4,397,304	325,216	4,348,165	9,070,685	0.03567965%
2860	Coos County Airport District	SLGRP	805,803	104,367	993,655	1,903,825	0.00748872%
2861	Mt Angel Fire District	Indep	193,933	18,633	20,754	233,320	0.00091777%
2864	Tri-City Water and Sanitary Authority	SLGRP	456,135	55,022	572,648	1,083,805	0.00426316%
2865	Tri-County Cooperative Weed Management Area	Indep	52,519	6,335	24,684	83,538	0.00032860%
2866	Jefferson Behavioral Health	Indep	0	0	(3,381)	0	0.00000000%
2867	West Multnomah Soil And Water Conservation District	SLGRP	871,775	112,291	1,301,829	2,285,895	0.00899160%
2869	Nehalem Bay Fire & Rescue	SLGRP	862,846	63,130	752,577	1,678,553	0.00660261%
2870	Clackamas River Water Providers	Indep	151,630	24,726	79,910	256,266	0.00100803%
2872	Emergency Communications of Southern Oregon	Indep	0	0	11,439	11,439	0.00004500%
2873	Mosier Fire District	SLGRP	74,416	7,780	32,924	115,120	0.00045283%
2874	Umatilla-Morrow Radio and Data District	Indep	163,083	28,070	35,386	226,539	0.00089109%
2876	Oregon Municipal Electric Utilities Association	Indep	147,957	17,848	(5,255)	160,550	0.00063153%
2877	Mid-Columbia Fire And Rescue V1-801	Indep	4,148,195	291,066	276,807	4,716,068	0.01855071%
2878	Yamhill Fire Protection District	Indep	340,763	24,513	(2,218)	363,058	0.00142809%
2879	LaGrande Rural Fire Protection District	Indep	0	0	(120)	0	0.00000000%
2880	Oregon Health & Science University	SLGRP	330,965,228	42,371,366	322,414,220	695,750,814	2.73674423%
2881	Lake Chinook Fire and Rescue District	Indep	97,439	6,741	326	104,506	0.00041108%
2883	Lane Fire Authority	SLGRP	6,149,789	477,315	5,169,567	11,796,671	0.04640235%
2884	North Central Public Health District	SLGRP	1,849,043	225,057	2,682,923	4,757,023	0.01871181%
2885	Siletz Rural Fire Protection District	Indep	2,075	250	(124)	2,201	0.00000866%
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	37,254	4,494	53,572	95,320	0.00037494%
2887	Umatilla County Fire District #1	Indep	6,503,827	492,045	5,561,177	12,557,049	0.04939330%
2888	Oak Lodge Water Services District	SLGRP	2,957,205	373,203	1,928,711	5,259,125	0.02068683%
2889	Mid-Valley Behavioral Care Network	Indep	0	0	46,453	46,453	0.00018272%
2890	Central Cascades Fire and EMS	Indep	75,805	5,749	335	81,889	0.00032211%
2891	Grant County Emergency Communications Agency	Indep	272,235	33,514	5,854	311,603	0.00122569%
2892	Lake Health District	Indep	0	0	(2,112)	0	0.00000000%
2893	Pleasant Hill Goshen Fire & Rescue	SLGRP	603,421	42,189	502,936	1,148,546	0.00451782%
2894	Greater Toledo Pool Recreation District	Indep	15,979	1,928	108	18,015	0.00007086%
2895	Western Lane Fire and EMS Authority	SLGRP	4,133,404	389,915	3,572,050	8,095,369	0.03184323%
2897	Morrow County	Indep	462,973	34,579	(8,384)	489,168	0.00192415%
2899	New Carlton Fire District	SLGRP	0	0	0	0	0.00000000%
2900	Clatsop Community College	SLGRP	7,279,500	924,980	6,283,730	14,488,210	0.05698955%
2901	Blue Mountain Community College	SLGRP	9,605,143	1,228,096	7,211,445	18,044,684	0.07097898%
2902	Treasure Valley Community College	SLGRP	8,022,971	1,015,344	814,432	9,852,747	0.03875590%
2903	Umpqua Community College	SLGRP	11,921,932	1,488,222	(8,924,475)	4,485,679	0.01764447%
2904	Lane Community College	SLGRP	45,319,467	5,802,215	(48,820,381)	2,301,301	0.00905220%
2905	Mt Hood Community College	SLGRP	44,483,414	5,670,853	(36,121,352)	14,032,915	0.05519864%
2906	Klamath Community College	SLGRP	9,095,892	1,113,727	13,056,618	23,266,237	0.09151802%
2908	Clackamas Community College	SLGRP	32,948,993	4,192,293	(20,062,905)	17,078,381	0.06717802%
2910	Linn-Benton Community College	SLGRP	30,856,807	3,926,381	26,239,208	61,022,396	0.24003233%
2918	Portland Community College	SLGRP	136,740,997	17,453,447	(80,522,488)	73,671,956	0.28978953%
2919	Chemeketa Community College	SLGRP	50,996,116	6,592,848	(24,817,268)	32,771,696	0.12890786%
2922	Rogue Community College	SLGRP	19,407,110	2,470,686	(16,252,154)	5,625,642	0.02212853%
2995	Oregon Coast Community College	SLGRP	3,204,144	387,199	3,253,953	6,845,296	0.02692605%
2996	Columbia Gorge Community College	SLGRP	5,184,027	645,734	4,852,485	10,682,246	0.04201874%
2997	Tillamook Bay Community College	SLGRP	2,805,159	345,980	3,317,574	6,468,713	0.02544476%

Exhibit G

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Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 25,422,573,542

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2998	Southwestern Community College	SLGRP	10,327,281	1,292,900	5,848,885	17,469,066	0.06871478%
2999	Central Oregon Community College	SLGRP	22,929,266	2,902,049	25,307,559	51,138,874	0.20115538%
3003	Baker School District 5J	Schools	11,732,604	1,508,588	(9,785,152)	3,456,040	0.01359438%
3008	Huntington School District 16J	Schools	624,949	77,125	863,100	1,565,174	0.00615663%
3016	Burnt River High School	Schools	419,373	52,568	588,292	1,060,233	0.00417044%
3027	Pine-Eagle School District 61	Schools	1,982,866	250,085	2,798,700	5,031,651	0.01979206%
3037	Alsea School	Schools	4,925,341	610,135	6,828,012	12,363,488	0.04863193%
3039	Corvallis School District 509J	Schools	43,944,688	5,654,305	32,402,546	82,001,539	0.32255404%
3043	Philomath School District 17J	Schools	9,415,077	1,226,014	9,068,217	19,709,308	0.07752680%
3049	Monroe Elementary School	Schools	0	0	0	0	0.00000000%
3075	West Linn School District	Schools	62,464,023	8,049,888	(47,968,285)	22,545,626	0.08868349%
3083	Welches Elementary School	Schools	0	0	0	0	0.00000000%
3094	Damascus-Union School District 26	Schools	0	0	0	0	0.00000000%
3102	Molalla Elementary School 35	Schools	0	0	0	0	0.00000000%
3109	Boring School District	Schools	0	0	0	0	0.00000000%
3111	Sandy Elementary School District 46	Schools	0	0	0	0	0.00000000%
3116	Colton School District 53	Schools	3,334,573	426,580	3,947,139	7,708,292	0.03032066%
3122	Oregon City School District 62	Schools	49,768,458	6,506,222	(33,793,408)	22,481,272	0.08843035%
3138	Canby Elementary School District 86	Schools	0	0	0	0	0.00000000%
3160	Gladstone School District 115	Schools	11,971,968	1,553,338	488,908	14,014,214	0.05512508%
3174	Canby Union High School	Schools	0	0	0	0	0.00000000%
3175	Sandy Union High School	Schools	0	0	0	0	0.00000000%
3176	Molalla Union High School	Schools	0	0	0	0	0.00000000%
3179	Clatsop County School District 1C	Schools	12,142,325	1,581,588	(774,008)	12,949,905	0.05093861%
3186	Jewell School District 8	Schools	2,511,034	317,728	3,555,692	6,384,454	0.02511333%
3187	Seaside Schools	Schools	10,659,322	1,391,193	8,948,066	20,998,581	0.08259817%
3195	Warrenton-Hammond School District	Schools	6,730,344	844,897	6,899,165	14,474,406	0.05693525%
3230	Vernonia School District	Schools	3,896,450	503,215	5,631,473	10,031,138	0.03945760%
3241	Coquille School District 8	Schools	7,356,940	931,144	10,420,413	18,708,497	0.07359010%
3242	Coos Bay School District 9	Schools	16,416,738	2,114,627	17,145,175	35,676,540	0.14033410%
3245	North Bend Public Schools	Schools	14,735,785	1,881,350	14,252,596	30,869,731	0.12142646%
3252	Powers School District	Schools	1,130,922	149,930	1,677,865	2,958,717	0.01163815%
3257	Myrtle Point School District 41	Schools	3,777,563	480,305	5,375,086	9,632,954	0.03789134%
3264	Bandon School District	Schools	4,281,185	543,046	6,077,219	10,901,450	0.04288099%
3274	Crook County School District	Schools	19,058,426	2,440,420	6,420,585	27,919,431	0.10982142%
3275	Port Orford-Langlois School District 2CJ	Schools	1,672,617	203,144	2,273,378	4,149,139	0.01632069%
3277	Curry County School District 3C	Schools	0	0	0	0	0.00000000%
3281	Ophir School	Schools	0	0	0	0	0.00000000%
3282	Pistol River School District 16	Schools	0	0	0	0	0.00000000%
3283	Brookings-Harbor School District 17C	Schools	8,345,381	1,058,595	2,753,592	12,157,568	0.04782194%
3288	Central Curry School District 1	Schools	2,596,392	341,779	3,824,843	6,763,014	0.02660240%
3291	Bend-La Pine Public Schools	Schools	114,316,358	14,724,920	108,847,370	237,888,648	0.93573787%
3296	Sisters School District	Schools	7,685,985	989,139	3,142,022	11,817,146	0.04648289%
3307	Oakland School District	Schools	3,236,182	409,774	3,795,918	7,441,874	0.02927270%
3310	Roseburg Public Schools	Schools	30,996,465	4,039,907	(26,747,265)	8,289,107	0.03260530%
3316	Glide School District 12	Schools	4,523,124	584,663	3,952,355	9,060,142	0.03563818%
3318	Days Creek School District 15	Schools	1,423,061	182,439	2,041,667	3,647,167	0.01434618%
3319	South Umpqua School District	Schools	7,587,859	970,960	(5,726,166)	2,832,653	0.01114227%
3320	Camas Valley School District 21	Schools	1,548,358	192,513	1,758,245	3,499,116	0.01376382%
3321	North Douglas School District 22	Schools	1,976,376	253,198	2,833,539	5,063,113	0.01991582%
3324	Yoncalla School District 32	Schools	2,012,817	253,743	2,839,636	5,106,196	0.02008528%
3325	Elkton School District 34	Schools	1,763,892	221,484	2,478,625	4,464,001	0.01755920%
3331	Umpqua School District	Schools	0	0	0	0	0.00000000%
3335	Riddle School District	Schools	2,346,788	303,911	3,401,064	6,051,763	0.02380468%
3338	Glendale 77	Schools	1,906,296	242,569	2,714,579	4,863,444	0.01913042%
3349	Winston-Dillard Schools	Schools	7,250,175	934,527	(6,833,103)	1,351,599	0.00531653%
3353	Sutherlin School District 130	Schools	7,606,447	977,967	864,801	9,449,215	0.03716860%
3361	Arlington Public Schools	Schools	1,013,374	127,458	1,426,384	2,567,216	0.01009818%
3364	Condon Admin School District 25J	Schools	885,563	120,388	1,347,261	2,353,212	0.00925639%
3370	Prairie City School District 4	Schools	1,544,980	197,772	757,519	2,500,271	0.00983485%
3372	Monument School District 8	Schools	497,765	66,589	(711,929)	0	0.00000000%
3375	Dayville School District 16J	Schools	655,727	80,148	896,934	1,632,809	0.00642267%
3376	Long Creek Schools	Schools	493,087	65,261	730,337	1,288,685	0.00506906%
3392	Burns-Slater School District	Schools	0	0	0	0	0.00000000%
3394	Crane Elementary School	Schools	879,428	114,987	1,286,817	2,281,232	0.00897325%
3395	Pine Creek School	Schools	59,983	7,236	80,972	148,191	0.00058291%
3396	Diamond School District 7	Schools	53,866	6,995	78,280	139,141	0.00054731%
3397	Suntex School District	Schools	54,490	6,573	73,558	134,621	0.00052953%
3398	Drewsey School	Schools	78,068	9,417	105,388	192,873	0.00075867%
3399	Frenchglen School District	Schools	66,368	10,240	114,597	191,205	0.00075211%
3405	Fields-Trout Creek 33	Schools	171,319	20,666	231,269	423,254	0.00166487%
3407	Crane Union High School	Schools	874,856	115,485	1,292,392	2,282,733	0.00897916%
3408	Burns Union High School	Schools	0	0	0	0	0.00000000%
3409	Hood River County School District	Schools	29,729,747	3,886,225	23,259,861	56,875,833	0.22372178%
3414	Phoenix-Talent School District	Schools	14,358,814	1,852,833	7,845,800	24,057,447	0.09463026%
3415	Ashland Public Schools	Schools	19,761,361	2,531,259	28,327,266	50,619,886	0.19911393%
3416	Central Point School District 6	Schools	27,614,686	3,561,156	39,852,823	71,028,665	0.27939211%
3417	Eagle Point School District 9	Schools	22,010,579	2,824,791	31,612,177	56,447,547	0.22203711%
3424	Rogue River School District	Schools	5,810,476	738,387	8,263,273	14,812,136	0.05826372%
3432	Prospect School District	Schools	1,370,491	175,636	1,965,536	3,511,663	0.01381317%

Exhibit G

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Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 25,422,573,542

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
3439	Butte Falls School District	Schools	1,601,967	203,524	2,277,630	4,083,121	0.01606101%
3440	Pinehurst School	Schools	201,272	24,279	271,704	497,255	0.00195596%
3445	Culver School District 4	Schools	4,863,773	621,841	6,959,010	12,444,624	0.04895108%
3446	Ashwood School	Schools	83,074	10,021	72,993	166,088	0.00065331%
3447	Madras School District	Schools	20,714,308	2,642,489	(14,136,159)	9,220,638	0.03626949%
3451	Black Butte School District	Schools	342,373	41,299	302,945	686,617	0.00270082%
3453	Josephine County School District Cu	Schools	0	0	0	0	0.00000000%
3454	Grants Pass School District	Schools	38,634,325	5,032,450	56,318,039	99,984,814	0.39329147%
3455	Klamath Falls School District 1	Schools	0	0	0	0	0.00000000%
3456	Klamath County School District	Schools	40,924,651	5,267,105	58,944,060	105,135,816	0.41355300%
3457	Klamath Falls City Schools	Schools	17,737,033	2,311,042	25,862,823	45,910,898	0.18059107%
3460	Union School District 5	Schools	0	0	0	0	0.00000000%
3461	Lake County School District 7	Schools	5,018,696	634,438	(3,702,995)	1,950,139	0.00767090%
3462	Paisley School District	Schools	1,055,234	134,350	1,174,071	2,363,655	0.00929747%
3463	North Lake School District 14	Schools	1,831,366	239,498	2,334,662	4,405,526	0.01732919%
3464	Plush School District	Schools	127,367	17,782	198,997	344,146	0.00235370%
3465	Adel School District 21	Schools	68,094	9,668	108,200	185,962	0.00073148%
3470	Pleasant Hill School District	Schools	5,394,276	675,332	7,144,808	13,214,416	0.05197906%
3473	Eugene School District 4J	Schools	104,683,806	13,550,421	115,060,815	233,295,042	0.91766886%
3487	Springfield School District 19	Schools	62,242,881	8,057,163	(57,665,841)	12,634,203	0.04969679%
3494	Fern Ridge School District	Schools	7,268,642	938,786	4,563,593	12,771,021	0.05023497%
3498	Mapleton School District	Schools	1,593,390	203,707	2,279,678	4,076,775	0.01603604%
3502	Creswell School District 40	Schools	6,881,487	903,176	7,860,419	15,645,082	0.06154012%
3506	South Lane School District	Schools	18,572,024	2,353,721	(20,557,668)	368,077	0.00144784%
3510	Bethel School District	Schools	34,025,091	4,331,672	(22,360,952)	15,995,811	0.06291972%
3517	Crow-Applegate-Lorane District 66	Schools	2,271,562	286,590	3,207,227	5,765,379	0.02267819%
3519	McKenzie School District	Schools	2,298,601	284,357	3,182,228	5,765,186	0.02267743%
3520	Junction City School District 69	Schools	10,269,705	1,328,791	(1,183,770)	10,414,726	0.04096645%
3522	Lowell School District	Schools	2,922,035	359,504	4,023,202	7,304,741	0.02873329%
3524	Oakridge School District	Schools	3,561,830	460,790	(1,831,365)	2,191,255	0.00861933%
3527	Marcola School District 79	Schools	2,556,421	324,132	3,627,352	6,507,905	0.02559892%
3533	Triangle Lake Schools	Schools	1,907,426	246,702	2,760,838	4,914,966	0.01933308%
3537	Siuslaw School District 97J	Schools	8,988,574	1,145,793	6,089,766	16,224,133	0.06381782%
3579	Lincoln County School District	Schools	29,289,569	3,702,752	(36,519,330)	0	0.00000000%
3582	Linn County School District 5	Schools	0	0	0	0	0.00000000%
3603	Hamilton Creek School District	Schools	0	0	0	0	0.00000000%
3610	Harrisburg Elementary School District 42J	Schools	0	0	0	0	0.00000000%
3613	Harris School	Schools	0	0	0	0	0.00000000%
3615	Central Linn School District 552C	Schools	4,253,571	538,779	6,029,460	10,821,810	0.04256772%
3618	Sweet Home School District 55	Schools	12,945,473	1,671,852	318,430	14,935,755	0.05874997%
3626	Wyatt School District 63Cj	Schools	0	0	0	0	0.00000000%
3647	Scio School District 95C	Schools	4,147,206	526,562	3,305,608	7,979,376	0.03138697%
3665	Santiam Canyon School District	Schools	4,075,982	524,032	2,789,503	7,389,517	0.02906675%
3676	Harrisburg High School	Schools	0	0	0	0	0.00000000%
3684	Ontario School District 8C	Schools	15,613,786	1,991,497	13,889,317	31,494,600	0.12388439%
3687	Juntura Grade School	Schools	68,826	8,302	92,910	170,038	0.00066885%
3689	Vale School District 15	Schools	0	0	0	0	0.00000000%
3694	Nyssa School District 26	Schools	8,311,772	1,055,317	11,810,033	21,177,122	0.08330047%
3696	Annex Elementary School	Schools	757,757	97,191	1,087,667	1,942,615	0.00764130%
3707	Adrian School District 61	Schools	1,935,962	253,867	2,841,026	5,030,855	0.01978893%
3709	Harper School District 66	Schools	1,086,580	141,396	1,582,362	2,810,338	0.01105450%
3712	W W Jones School	Schools	145,436	17,544	196,329	359,309	0.00141335%
3715	Vale High School	Schools	0	0	0	0	0.00000000%
3720	Silverton RFD	Schools	0	0	0	0	0.00000000%
3727	Aumsville Elementary	Schools	0	0	0	0	0.00000000%
3729	Jefferson School District 14Cj	Schools	5,287,335	684,171	1,015,721	6,987,227	0.02748434%
3730	North Marion School District 15	Schools	10,461,017	1,355,073	(9,748,066)	2,068,024	0.00813460%
3732	Marion Elementary School	Schools	0	0	0	0	0.00000000%
3735	Salem-Keizer Public Schools	Schools	275,148,681	35,337,650	194,325,742	504,812,073	1.98568438%
3750	St Paul School District	Schools	1,959,074	246,922	2,763,297	4,969,293	0.01954677%
3759	Eldridge Elementary	Schools	0	0	0	0	0.00000000%
3760	West Stayton School District	Schools	0	0	0	0	0.00000000%
3761	Bethany Elementary	Schools	0	0	0	0	0.00000000%
3763	Butte Creek School	Schools	0	0	0	0	0.00000000%
3769	Scotts Mills School	Schools	0	0	0	0	0.00000000%
3771	Gervais Elementary School	Schools	0	0	0	0	0.00000000%
3772	Stayton School District 77J	Schools	0	0	0	0	0.00000000%
3780	Mt Angel School District 91	Schools	4,206,081	549,404	6,148,368	10,903,853	0.04289044%
3781	Silver Crest School District 93	Schools	0	0	0	0	0.00000000%
3786	Woodburn School District	Schools	36,700,602	4,784,709	53,545,570	95,030,881	0.37380512%
3794	Detroit School District 123J	Schools	0	0	0	0	0.00000000%
3804	Monitor School District 142J	Schools	0	0	0	0	0.00000000%
3806	Cloverdale School District 144	Schools	0	0	0	0	0.00000000%
3809	Morrow County Schools	Schools	14,729,340	1,910,577	(3,125,846)	13,514,071	0.05315776%
3818	Portland Public Schools	Schools	402,223,237	51,506,785	(324,167,427)	129,562,595	0.50963603%
3820	Parkrose School District	Schools	19,966,592	2,564,742	(22,079,203)	452,131	0.00177846%
3821	Gresham Grade School District 4	Schools	0	0	0	0	0.00000000%
3823	Orient School	Schools	0	0	0	0	0.00000000%
3824	Reynolds School District	Schools	70,613,214	9,201,657	24,886,185	104,701,056	0.41184287%
3842	Corbett School District 39	Schools	6,675,501	832,579	9,317,379	16,825,459	0.06618315%

Exhibit G

Development of Employer Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 25,422,573,542

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
3843	David Douglas School District	Schools	80,037,952	10,395,327	98,118,111	188,551,390	0.74166917%
3847	Riverdale School	Schools	4,692,918	612,624	3,140,668	8,446,210	0.03322327%
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	0	0	0	0	0.00000000%
3850	Dallas School District	Schools	17,821,961	2,303,725	(14,019,185)	6,106,501	0.02402000%
3859	Central School District 13J	Schools	21,337,241	2,769,537	14,230,633	38,337,411	0.15080067%
3865	Perrydale School District 21	Schools	1,943,620	252,605	2,826,896	5,023,121	0.01975851%
3887	Falls City School District	Schools	1,826,330	226,934	1,041,890	3,095,154	0.01217483%
3894	Sherman County School District 9	Schools	0	0	0	0	0.00000000%
3902	Tillamook Public Schools	Schools	12,905,424	1,615,788	(10,457,211)	4,064,001	0.01598580%
3920	Neah-Kah-Nie School District	Schools	5,930,102	772,998	8,650,603	15,353,703	0.06039398%
3927	Echo School District	Schools	2,247,828	284,758	(1,417,857)	1,114,729	0.00438480%
3928	Umatilla School District 6R	Schools	8,135,263	1,041,857	(2,269,046)	6,908,074	0.02717299%
3929	Ferndale School District 10	Schools	0	0	0	0	0.00000000%
3931	Pendleton School District 16R	Schools	17,254,076	2,301,156	609,575	20,164,807	0.07931851%
3935	Athens-Weston School District 29Rj	Schools	3,785,751	499,484	5,589,714	9,874,949	0.03884323%
3936	Milton-Freewater Elementary School District 31	Schools	0	0	0	0	0.00000000%
3942	Stanfield School District	Schools	3,212,873	413,426	1,404,652	5,030,951	0.01978931%
3944	Ukiah School	Schools	371,421	53,850	602,631	1,027,902	0.00404326%
3957	Helix School District	Schools	1,194,887	154,381	1,727,675	3,076,943	0.01210319%
3958	Pilot Rock School District 2R	Schools	2,242,348	289,105	1,439,349	3,970,802	0.01561920%
3959	Mcloughlin Union High School District	Schools	0	0	0	0	0.00000000%
3965	La Grande Public Schools	Schools	13,870,791	1,768,019	(8,374,748)	7,264,062	0.02857328%
3966	Union County School District	Schools	2,294,015	302,418	1,873,322	4,469,755	0.01758184%
3967	North Powder School District	Schools	1,919,757	250,859	2,807,354	4,977,970	0.01958091%
3969	Imbler School District	Schools	1,654,156	216,730	2,425,422	4,296,308	0.01689958%
3970	Cove School District	Schools	2,053,687	264,184	2,298,215	4,616,086	0.01815743%
3973	Elgin School District 23	Schools	2,283,188	290,681	3,253,006	5,826,875	0.02292008%
3986	Joseph School District 6	Schools	1,856,130	241,839	2,706,415	4,804,384	0.01889810%
3990	Wallowa School	Schools	1,468,875	189,296	2,118,405	3,776,576	0.01485521%
3993	Enterprise School District 21	Schools	2,511,196	321,820	3,601,480	6,434,496	0.02531017%
4003	Troy School District 54	Schools	79,748	9,620	107,654	197,022	0.00077499%
4008	Chenoweth School District	Schools	0	0	0	0	0.00000000%
4012	Dufur Schools	Schools	2,869,673	363,302	3,922,661	7,155,636	0.02814678%
4022	Maupin Grade School 84	Schools	0	0	0	0	0.00000000%
4025	West Union School District 1	Schools	0	0	0	0	0.00000000%
4030	Hillsboro Elementary School District 7	Schools	0	0	0	0	0.00000000%
4034	Gaston Public Schools	Schools	3,427,621	436,958	1,066,642	4,931,221	0.01939702%
4035	Banks School District	Schools	5,285,719	693,551	6,036,730	12,016,000	0.04726508%
4047	Reedville School District 29	Schools	0	0	0	0	0.00000000%
4055	Groner School	Schools	0	0	0	0	0.00000000%
4062	Beaverton School District	Schools	280,862,100	36,578,337	216,344,834	533,785,271	2.09965081%
4080	North Plains School District 70	Schools	0	0	0	0	0.00000000%
4105	Hillsboro Union High School	Schools	0	0	0	0	0.00000000%
4109	Spray School District 1	Schools	511,385	62,303	697,226	1,270,914	0.00499916%
4114	Fossil School District 21J	Schools	814,492	108,460	1,213,773	2,136,725	0.00840483%
4128	Yamhill Grade School	Schools	0	0	0	0	0.00000000%
4135	Newberg School District 29Jt	Schools	30,427,989	3,948,562	12,715,379	47,091,930	0.18523668%
4142	McMinnville Schools	Schools	41,532,407	5,380,545	37,649,880	84,562,832	0.33262892%
4144	Sheridan School District 48J	Schools	5,312,754	672,847	6,901,564	12,887,165	0.05069182%
4166	Yamhill-Carlton School District 1	Schools	5,039,751	648,588	(4,665,920)	1,022,419	0.00402170%
4185	Lebanon School District Uh-1	Schools	0	0	0	0	0.00000000%
4189	Wasco County High School	Schools	0	0	0	0	0.00000000%
4203	Victor Point School	Schools	0	0	0	0	0.00000000%
4218	Curry County Education Service District	Schools	0	0	0	0	0.00000000%
4219	Grant County Education Service District	Schools	709,267	91,728	603,207	1,404,202	0.00552345%
4220	Jefferson County Education Service District	Schools	1,441,132	183,661	(355,626)	1,269,167	0.00499228%
4221	Marion Education Service District	Schools	0	0	0	0	0.00000000%
4223	InterMountain Education Service District	Schools	13,294,381	1,680,732	(3,479,242)	11,495,871	0.04521915%
4224	Wallowa County Region 18	Schools	1,113,693	149,033	1,667,828	2,930,554	0.01152737%
4225	Washington County Education Service District	Schools	0	0	0	0	0.00000000%
4226	North Central Education Service District	Schools	796,795	99,044	1,108,397	2,004,236	0.00788369%
4227	Cascade School District Uh5	Schools	0	0	0	0	0.00000000%
4230	Mari-Linn School District	Schools	0	0	0	0	0.00000000%
4232	South Coast Education Service District Region 7	Schools	5,794,087	745,208	8,339,606	14,878,901	0.05852634%
4237	Douglas Education Service District	Schools	15,115,416	1,893,179	18,142,381	35,150,976	0.13826679%
4238	Multnomah Education Service District	Schools	31,594,893	3,952,621	(35,940,783)	0	0.00000000%
4251	Clatsop County Education Service District	Schools	0	0	0	0	0.00000000%
4252	High Desert Education Service District	Schools	14,831,533	1,910,641	12,602,026	29,344,200	0.11542577%
4254	Willamette Education Service District	Schools	22,749,524	2,808,137	12,947,271	38,504,932	0.15145961%
4258	Hermiston School District 8R	Schools	32,075,412	4,126,289	(30,480,068)	5,721,633	0.02250611%
4259	Clackamas Education Service District	Schools	19,342,819	2,487,408	15,362,319	37,192,545	0.14629732%
4260	Greater Albany School District 8J	Schools	58,751,798	7,499,073	55,460,654	121,711,525	0.47875375%
4268	Lake Oswego School District	Schools	47,135,980	6,094,964	34,354,300	87,585,244	0.34451761%
4270	Silver Falls School District	Schools	22,679,984	2,958,090	(16,112,601)	9,525,473	0.03746856%
4271	Malheur Education Service District Region 14	Schools	3,307,208	416,872	4,665,204	8,389,284	0.03299935%
4272	Linn-Benton-Lincoln Education Service District	Schools	14,624,679	1,880,440	21,043,958	37,549,077	0.14769975%
4273	Double O School District	Schools	52,922	6,384	71,441	130,747	0.00051429%
4275	Tillamook County Education Service District	Schools	0	0	0	0	0.00000000%
4276	Lane County Education Service District	Schools	11,580,059	1,489,454	12,403,076	25,472,589	0.10019674%
4277	Mitchell School	Schools	557,682	73,025	817,223	1,447,930	0.00569545%

Exhibit G

Development of Employer Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 25,422,573,542

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
4279	St Helens School District 502	Schools	17,562,415	2,316,055	1,764,432	21,642,902	0.08513262%
4280	Northwest Regional Education Service District	Schools	35,561,749	4,543,411	50,845,215	90,950,375	0.35775440%
4286	Southern Oregon Education Service District	Schools	11,079,566	1,411,870	15,800,206	28,291,642	0.11128552%
4288	Medford School District 549C	Schools	75,504,088	9,661,800	88,272,808	173,438,696	0.68222320%
4291	Dayton Public Schools	Schools	4,953,491	647,362	331,984	5,932,837	0.02333689%
4293	Lake County Education Service District	Schools	663,612	83,440	603,772	1,680,824	0.00661154%
4294	Harney Education Service District Region XVII	Schools	1,178,004	148,722	1,664,350	2,991,076	0.01176543%
4295	Wasco County Education Service District	Schools	2,762,543	350,346	3,920,720	7,033,609	0.02766679%
4297	Yamhill Education Service District	Schools	0	0	0	0	0.00000000%
4306	Amity School District	Schools	4,455,890	589,676	(348,344)	4,697,222	0.01847658%
4307	Columbia School District 5J	Schools	0	0	0	0	0.00000000%
4309	Scappoose School District	Schools	11,432,414	1,456,988	16,305,126	29,194,528	0.11483703%
4311	Redmond School District 2J	Schools	44,284,863	5,725,997	(29,906,954)	20,103,906	0.07907896%
4312	Reedsport School District	Schools	3,592,069	461,146	2,734,948	6,788,163	0.02670132%
4313	Forest Grove School District	Schools	39,573,589	5,142,714	35,186,207	79,902,510	0.31429749%
4314	Willamina School District 30J	Schools	5,666,732	735,304	6,604,752	13,006,788	0.05116236%
4315	John Day School District	Schools	3,299,944	430,843	1,237,002	4,967,789	0.01954086%
4316	Tigard-Tualatin School District 23J	Schools	80,098,000	10,419,842	97,593,462	188,111,304	0.73993809%
4317	Sherwood School District 88J	Schools	29,394,940	3,816,228	34,326,528	67,537,696	0.26566034%
4320	Rainier School District 13	Schools	5,405,804	690,997	3,078,400	9,175,201	0.03609076%
4321	North Clackamas School District 12	Schools	112,524,550	14,788,002	72,985,639	200,298,191	0.78787535%
4323	Estacada School District 108	Schools	12,881,732	1,631,875	9,786,072	24,299,679	0.09558308%
4324	Centennial School District 28	Schools	35,580,646	4,676,876	52,338,819	92,596,341	0.36422883%
4326	Harney County School District 3	Schools	5,049,133	635,620	(12,087,734)	0	0.00000000%
4327	Jordan Valley School District 3	Schools	649,711	80,820	904,451	1,634,982	0.00643122%
4329	Gervais School District 1	Schools	6,865,894	889,869	(3,364,997)	4,390,766	0.01727113%
4330	Vale School District 84	Schools	6,086,945	790,381	8,845,132	15,722,458	0.06184448%
4331	Molalla River School District	Schools	14,744,620	1,916,394	(3,705,620)	12,955,382	0.05096015%
4332	Gresham-Barlow School District 10	Schools	62,966,420	8,280,588	35,115,448	106,362,456	0.41837800%
4333	Canby School District	Schools	28,278,229	3,692,213	8,048,615	40,019,057	0.15741544%
4334	Cascade School District 5	Schools	12,676,619	1,660,072	6,486,771	20,823,462	0.08190934%
4335	Milton-Freewater Unified School District 7	Schools	9,958,349	1,277,319	(5,728,194)	5,507,474	0.02166372%
4336	Nestucca Valley School District 101	Schools	3,979,415	519,189	4,059,643	8,558,247	0.03366397%
4337	Sherman County School District	Schools	1,594,747	206,446	322,702	2,123,895	0.00835437%
4338	Three Rivers U J School District	Schools	26,807,072	3,469,476	20,835,250	51,111,798	0.20104887%
4339	Lebanon Community School District	Schools	24,888,817	3,198,372	35,792,910	63,880,099	0.25127314%
4340	Monroe School District 1J	Schools	2,233,990	284,987	1,543,489	4,062,466	0.01597976%
4341	Hillsboro School District 1J	Schools	132,460,104	17,030,327	90,415,326	239,905,757	0.94367219%
4342	North Santiam School District 29J	Schools	12,907,773	1,660,772	(10,372,006)	4,196,539	0.01650714%
4343	Harrisburg School District 7	Schools	4,987,877	631,518	7,067,299	12,686,694	0.04990326%
4344	South Wasco County School District 1	Schools	2,046,396	263,060	2,943,903	5,253,359	0.02066415%
4345	Oregon Trail School District 46	Schools	24,520,387	3,139,957	33,483,568	61,143,912	0.24051032%
4346	Knappa School District 4	Schools	3,171,679	455,561	5,098,177	9,171,417	0.03607588%
4347	Clatskanie School District 6J	Schools	5,474,594	684,936	7,665,099	13,824,629	0.05437935%
4348	Lourdes Charter School	Schools	172,039	20,993	234,932	427,964	0.00168340%
4350	Ridgeline Montessori	Schools	1,035,872	130,265	1,457,791	2,623,928	0.01032125%
4351	The Village School	Schools	297,474	36,410	407,461	741,345	0.00291609%
4352	Armadillo Technical Institute	Schools	398,696	48,945	547,746	995,387	0.00391537%
4354	Opal Charter School	Schools	0	0	0	0	0.00000000%
4355	Three Rivers Charter School	Schools	550,437	66,398	743,054	1,359,889	0.00534914%
4358	Detroit Lake Charter School	Schools	0	0	0	0	0.00000000%
4360	Luckiamute Valley Charter School	Schools	1,351,121	165,681	1,854,133	3,370,935	0.01325961%
4361	Rimrock Expeditionary Alternative Learning	Schools	0	0	0	0	0.00000000%
4362	Kings Valley Charter School	Schools	36,145	4,360	48,794	89,299	0.00035126%
4363	Multisensory Learning Academy	Schools	2,456,723	305,759	3,421,740	6,184,222	0.02432571%
4365	Mitch Charter School	Schools	1,023,219	126,027	1,410,362	2,559,608	0.01006825%
4366	Sand Ridge Charter School	Schools	1,307,903	159,602	1,786,100	3,253,605	0.01279809%
4367	Arthur Academy Charter School	Schools	4,525,586	554,761	6,208,320	11,288,667	0.04440411%
4369	Trillium Charter School	Schools	0	0	0	0	0.00000000%
4370	Howard Street Charter School, Inc.	Schools	533,973	68,265	763,955	1,366,193	0.00537394%
4371	The Lighthouse School	Schools	630,724	79,502	889,701	1,599,927	0.00629333%
4373	Sheridan Japanese School Foundation	Schools	265,076	33,154	371,021	669,251	0.00263251%
4374	Ione School District	Schools	1,283,990	173,258	1,938,929	3,396,177	0.01335890%
4375	Eddyville Charter School	Schools	1,618,879	200,180	2,240,208	4,059,267	0.01596718%
4376	Four Rivers Community School	Schools	1,830,527	228,560	2,557,814	4,616,901	0.01816064%
4378	Mosier Community School	Schools	699,502	89,971	1,006,868	1,796,341	0.00706593%
4379	Siletz Valley School	Schools	1,321,294	164,600	1,842,031	3,327,925	0.01309043%
4380	The Emerson School	Schools	641,343	78,577	744,706	1,464,626	0.00576112%
4381	North Wasco County School District 21	Schools	15,565,882	2,015,917	9,767,034	27,348,833	0.10757696%
4382	Self Enhancement Inc	Schools	0	0	0	0	0.00000000%
4383	City View Charter School	Schools	973,057	117,377	1,313,565	2,403,999	0.00945616%
4386	Nixyaawii Community School	Schools	467,882	61,307	686,086	1,215,275	0.00478030%
4388	West Lane Tech	Schools	502,653	52,976	592,855	1,048,484	0.00412422%
4390	Oregon Connections Academy	Schools	12,539,899	1,567,596	17,542,931	31,650,426	0.12449733%
4392	Eagleridge High School	Schools	890,811	107,456	1,202,537	2,200,804	0.00865689%
4393	Cascade Heights Public Charter School	Schools	936,339	115,315	1,290,487	2,342,141	0.00921284%
4396	Sweet Home Charter School	Schools	466,219	57,920	648,177	1,172,316	0.00461132%
4397	Springwater Environmental Sciences School	Schools	799,867	102,075	1,142,316	2,044,258	0.00804111%
4398	LEP High	Schools	0	0	0	0	0.00000000%
4400	Phoenix School	Schools	644,735	77,773	870,351	1,592,859	0.00626553%

Exhibit G

Development of Employer Proportionate Share as of December 31, 2021 for use in June 30, 2023 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 25,422,573,542

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
4401	Ballston Community School	Schools	152,634	18,412	206,045	377,091	0.00148329%
4402	Sage Community School	Schools	0	0	0	0	0.00000000%
4403	Portland Village School	Schools	1,508,767	183,453	1,779,416	3,471,636	0.01365572%
4404	Alliance Charter Academy	Schools	1,951,649	241,664	2,356,776	4,550,089	0.01789783%
4405	Forest Grove Community School	Schools	868,197	106,662	1,117,755	2,092,614	0.00823132%
4407	Madrone Trail Public Charter School	Schools	736,516	88,844	994,249	1,819,609	0.00715745%
4408	Muddy Creek Charter School	Schools	485,035	58,508	654,766	1,198,309	0.00471356%
4409	Southwest Charter School	Schools	614,377	74,111	829,369	1,517,857	0.00597051%
4410	Ace Academy	Schools	0	0	0	0	0.00000000%
4411	Sherwood Charter School	Schools	811,921	102,260	1,144,392	2,058,573	0.00809742%
4412	Estacada Web Academy	Schools	3,565,849	445,374	4,984,172	8,995,395	0.03583349%
4413	Marcola Early College Academy	Schools	0	0	0	0	0.00000000%
4414	Marcola Web Academy	Schools	0	0	0	0	0.00000000%
4418	Lewis And Clark Montessori Charter School	Schools	1,347,596	164,541	1,841,377	3,353,514	0.01319109%
4419	Silvies River Web Academy	Schools	2,439,717	299,849	3,355,609	6,095,175	0.02397544%
4420	Oregon Virtual Academy	Schools	7,502,989	921,213	10,309,275	18,733,477	0.07368836%
4421	Home Scholars Academy of Oakridge and Westfir	Schools	0	0	0	0	0.00000000%
4422	Redmond Proficiency Academy	Schools	3,755,589	469,844	5,258,016	9,483,449	0.03730326%
4423	Molalla River Academy	Schools	1,154,002	144,405	1,460,188	2,758,595	0.01085097%
4424	The Ivy School	Schools	1,053,522	127,083	1,422,187	2,602,792	0.01023811%
4429	Clackamas Web Academy	Schools	10,066	1,499	16,771	28,336	0.00011466%
4430	Clackamas Charter Alliance 2	Schools	91,791	11,387	127,436	230,614	0.00090712%
4431	Corbett Charter School	Schools	0	0	0	0	0.00000000%
4432	Renaissance Public Academy	Schools	312,354	37,678	421,658	771,690	0.00303545%
4433	Powell Butte Community Charter School	Schools	957,798	116,134	1,299,651	2,373,583	0.00933652%
4434	Logos Public Charter School	Schools	3,666,507	446,984	5,002,188	9,115,679	0.03585663%
4435	Sunny Wolf Charter School	Schools	854,243	104,534	1,169,844	2,128,621	0.00837296%
4436	Academy Of Arts & Academics	Schools	0	0	0	0	0.00000000%
4437	Center for Advance Learning	Schools	883,683	112,371	1,257,542	2,253,596	0.00886455%
4439	Homesource Family Charter	Schools	0	0	0	0	0.00000000%
4440	Sheridan Allprep Academy	Schools	880,455	108,266	774,793	1,763,514	0.00693680%
4441	Baker Web Academy	Schools	10,371,652	1,306,670	14,622,913	26,301,235	0.10345623%
4443	Knova Learning Oreogn	Schools	1,136,715	137,119	1,534,493	2,808,327	0.01104659%
4444	Bennett Pearson Academy, Inc.	Schools	623,133	79,456	889,189	1,591,778	0.00626128%
4446	Coburg Community Charter School	Schools	1,036,638	125,047	1,399,395	2,561,080	0.01007404%
4447	Arco Iris Spanish Immersion Charter School	Schools	1,052,398	134,668	1,507,061	2,694,127	0.01059738%
4448	Gresham Barlow Web Academy	Schools	3,125,699	384,093	4,296,376	7,808,168	0.03071352%
4449	Mosier Middle School	Schools	0	0	0	0	0.00000000%
4450	Sauvie Island Academy	Schools	968,317	124,581	1,394,179	2,487,077	0.00978295%
4451	River's Edge Academy Charter School	Schools	746,497	93,722	1,048,838	1,889,057	0.00743063%
4452	South Columbia Family School	Schools	169,346	20,428	228,606	418,380	0.00164570%
4453	Woodland Educational Initiative	Schools	714,004	86,128	963,860	1,763,992	0.00693868%
4454	Le Monde Immersion Charter School	Schools	1,675,129	202,066	2,261,316	4,138,511	0.01627888%
4455	Hope Chinese Charter School	Schools	1,613,284	196,007	2,193,512	4,002,803	0.01574507%
4456	Insight School of Oregon Charter	Schools	3,115,788	382,892	4,284,938	7,763,618	0.03061696%
4457	Oregon Virtual Education East	Schools	0	0	0	0	0.00000000%
4458	Oregon Virtual Education West	Schools	0	0	0	0	0.00000000%
4459	Crater Lake Charter Academy	Schools	1,360,106	166,274	1,860,770	3,387,150	0.01332340%
4460	Kairos Pdx	Schools	1,476,097	178,057	1,992,636	3,646,790	0.01434469%
4461	Mountain View Academy	Schools	0	0	0	0	0.00000000%
4462	Bend International School	Schools	1,062,423	128,157	1,434,202	2,624,782	0.01032461%
4463	Dallas Community School-Community Innovation Partners	Schools	690,035	86,510	968,130	1,744,675	0.00686270%
4464	The Valley School Of Southern Oregon	Schools	541,231	66,564	744,916	1,352,711	0.00532091%
4465	Bridge Educational Foundation	Schools	0	0	0	0	0.00000000%
4467	Cannon Beach Academy	Schools	185,920	23,189	259,512	468,621	0.00184333%
4468	Frontier Charter Academy	Schools	2,527,190	307,509	3,441,328	6,276,027	0.02468683%
4469	Desert Sky Montessori	Schools	617,460	74,482	833,531	1,525,473	0.00600047%
4470	Oregon Family School	Schools	1,977,443	244,413	2,735,221	4,957,077	0.01949872%
4471	Wahtonka Community School	Schools	190,758	23,011	257,511	471,280	0.00185379%
4472	Valley Inquiry Charter School	Schools	233,417	28,846	322,811	585,074	0.00230140%
4473	Willamette Connections Academy	Schools	2,182,569	264,759	2,962,915	5,410,243	0.02128126%
4474	Oregon for Quality Virtual Education Inc	Schools	778,348	96,259	1,077,235	1,951,842	0.00767759%
4475	Teach-NW	Schools	1,923,944	113,900	1,274,648	2,301,492	0.00905295%
4479	Harmony Academy	Schools	396,244	47,798	534,903	978,945	0.00385069%
4480	Holla School	Schools	0	0	0	0	0.00000000%

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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	27.40469596%	29.83880747%	15,312,006.373	290,882,257	365,630,912	2,392,962,472	714,031,465	633,523,311	(80,508,154)	5.4	67,709,428	(14,908,917)
1039	SAIF	0.47462427%	0.38809988%	15,312,006.373	290,882,257	(12,996,936)	2,392,962,472	9,287,084	8,681,187	(605,897)	5.4	(2,406,840)	(112,203)
1179	Professional Liability Fund	0.03312305%	0.03716617%	15,312,006.373	290,882,257	607,322	2,392,962,472	889,373	1,693,840	804,467	5.4	112,467	148,975
1252	Oregon State University	2.41014510%	2.39779699%	15,312,006.373	290,882,257	(1,854,825)	2,392,962,472	57,378,382	52,054,078	(5,324,304)	5.4	(343,486)	(985,982)
1254	University of Oregon	2.02400122%	1.82431483%	15,312,006.373	290,882,257	(29,995,141)	2,392,962,472	43,655,169	119,328,577	75,673,408	5.4	(5,554,656)	14,013,594
2000	Lake County	0.04888601%	0.04678544%	15,312,006.373	290,882,257	(315,529)	2,392,962,472	1,119,558	3,100,398	1,980,840	5.4	(58,431)	366,822
2001	Clackamas County	1.77438430%	2.02749597%	15,312,006.373	290,882,257	38,020,218	2,392,962,472	48,517,218	45,588,617	(2,928,601)	5.4	7,040,781	(542,334)
2002	Gurley County	0.10038538%	0.10539078%	15,312,006.373	290,882,257	751,868	2,392,962,472	2,521,962	1,726,808	(795,154)	5.4	139,235	(147,251)
2003	Douglas County	0.51270579%	0.52689941%	15,312,006.373	290,882,257	2,132,042	2,392,962,472	12,608,505	11,948,817	(659,688)	5.4	394,823	(122,164)
2004	Harney County	0.04264276%	0.04989743%	15,312,006.373	290,882,257	1,089,734	2,392,962,472	1,194,027	975,770	(218,257)	5.4	201,803	(40,418)
2005	Jackson County	0.46483313%	0.43397155%	15,312,006.373	290,882,257	(4,635,756)	2,392,962,472	10,384,776	10,219,179	(165,597)	5.4	(858,473)	(30,666)
2006	Jefferson County	0.05054114%	0.04083518%	15,312,006.373	290,882,257	(1,457,944)	2,392,962,472	977,171	3,574,093	2,596,922	5.4	(269,990)	480,911
2007	Klamath County	0.03933234%	0.04361526%	15,312,006.373	290,882,257	643,342	2,392,962,472	1,043,697	584,322	(459,375)	5.4	119,137	(85,069)
2008	Lane County	0.33398163%	0.12801730%	15,312,006.373	290,882,257	(30,938,158)	2,392,962,472	3,063,406	3,826,574	763,168	5.4	(5,729,289)	141,327
2009	Marion County	0.89403086%	0.91578166%	15,312,006.373	290,882,257	3,267,215	2,392,962,472	21,914,311	18,250,449	(3,663,862)	5.4	605,040	(678,439)
2011	Washington County	1.66667212%	1.77535206%	15,312,006.373	290,882,257	16,324,949	2,392,962,472	42,483,509	46,919,622	4,436,113	5.4	3,023,139	821,502
2012	Grant County	0.02727109%	0.02587066%	15,312,006.373	290,882,257	(210,360)	2,392,962,472	619,075	251,587	(367,488)	5.4	(38,956)	(68,053)
2013	Umatilla County	0.16340264%	0.16940574%	15,312,006.373	290,882,257	901,733	2,392,962,472	4,053,816	2,441,730	(1,612,086)	5.4	166,988	(298,534)
2014	Linn County	0.48702235%	0.55637975%	15,312,006.373	290,882,257	10,418,261	2,392,962,472	13,313,959	13,038,541	(275,418)	5.4	1,929,308	(51,003)
2015	Yamhill County	0.24085573%	0.28628681%	15,312,006.373	290,882,257	6,824,259	2,392,962,472	6,850,736	6,853,370	2,634	5.4	1,263,752	488
2016	Sherman County	0.02288371%	0.02138811%	15,312,006.373	290,882,257	(194,613)	2,392,962,472	511,809	566,069	54,260	5.4	(36,039)	10,048
2017	Columbia County	0.12124571%	0.12982322%	15,312,006.373	290,882,257	1,312,337	2,392,962,472	3,110,428	2,718,893	(391,535)	5.4	243,025	(72,506)
2018	Coos County	0.19274683%	0.20698609%	15,312,006.373	290,882,257	2,138,897	2,392,962,472	4,953,099	5,219,676	266,577	5.4	396,092	49,366
2020	Wasco County	0.04033699%	0.03113163%	15,312,006.373	290,882,257	(1,382,748)	2,392,962,472	744,968	2,059,859	1,314,891	5.4	(256,064)	243,498
2021	Baker County	0.05438377%	0.05605305%	15,312,006.373	290,882,257	250,745	2,392,962,472	1,341,328	1,316,205	(25,123)	5.4	46,434	(4,652)
2022	Gilliam County	0.01194734%	0.00674993%	15,312,006.373	290,882,257	(780,709)	2,392,962,472	161,523	243,957	82,434	5.4	(144,576)	15,266
2023	Morrow County Rural School District Board	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2027	Deschutes County	0.73038373%	0.76262253%	15,312,006.373	290,882,257	4,842,630	2,392,962,472	18,249,271	16,715,620	(1,533,651)	5.4	896,783	(284,009)
2028	Union County	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2035	Hood River County	0.05978259%	0.06548736%	15,312,006.373	290,882,257	856,921	2,392,962,472	1,567,088	1,133,457	(433,631)	5.4	158,689	(80,302)
2036	Clatsop County	0.15142471%	0.15480865%	15,312,006.373	290,882,257	508,306	2,392,962,472	3,704,513	3,737,117	32,604	5.4	94,131	6,038
2037	Polk County	0.21495747%	0.23647576%	15,312,006.373	290,882,257	3,232,289	2,392,962,472	5,658,776	6,019,559	360,783	5.4	598,572	66,812
2038	Multnomah County	3.53481742%	3.55708394%	15,312,006.373	290,882,257	3,344,681	2,392,962,472	85,119,684	119,404,800	34,285,116	5.4	619,385	6,349,096
2039	Malheur County	0.06851732%	0.07418016%	15,312,006.373	290,882,257	850,622	2,392,962,472	1,775,103	1,732,196	(42,907)	5.4	157,523	(9,946)
2040	Benton County	0.30130590%	0.30486606%	15,312,006.373	290,882,257	534,776	2,392,962,472	7,295,330	7,457,752	162,422	5.4	99,033	30,078
2042	Josephine County	0.24394915%	0.25824795%	15,312,006.373	290,882,257	2,147,841	2,392,962,472	6,179,777	6,261,028	81,251	5.4	397,748	15,046
2043	Lincoln County	0.05139789%	0.05927279%	15,312,006.373	290,882,257	1,182,899	2,392,962,472	1,418,376	1,046,155	(372,221)	5.4	219,055	(68,930)
2044	Crook County	0.02873305%	0.03500979%	15,312,006.373	290,882,257	942,837	2,392,962,472	837,771	754,460	(83,311)	5.4	174,599	(15,428)
2050	Wallowa County	0.00313156%	0.00473986%	15,312,006.373	290,882,257	241,585	2,392,962,472	113,423	38,272	(75,151)	5.4	44,738	(13,917)
2052	Tillamook County	0.00008627%	0.00011755%	15,312,006.373	290,882,257	4,699	2,392,962,472	2,813	0	(2,813)	5.4	870	(521)
2053	Community Counseling Solutions	0.00000000%	0.00123318%	15,312,006.373	290,882,257	185,237	2,392,962,472	29,510	37,526	8,016	5.4	34,303	1,484
2099	State Judiciary	0.36837277%	0.38852430%	15,312,006.373	290,882,257	3,026,987	2,392,962,472	9,297,241	8,093,827	(1,203,414)	5.4	560,553	(222,854)
2100	City of Roseburg	0.13626752%	0.14441813%	15,312,006.373	290,882,257	1,224,313	2,392,962,472	3,455,872	3,143,229	(312,643)	5.4	226,725	(57,897)
2101	City of Salem	1.02662815%	1.12384362%	15,312,006.373	290,882,257	14,602,856	2,392,962,472	26,893,156	23,073,496	(3,819,660)	5.4	2,704,233	(707,344)
2102	City of Medford	0.40467862%	0.42945725%	15,312,006.373	290,882,257	3,722,028	2,392,962,472	10,276,751	8,871,744	(1,405,007)	5.4	689,264	(260,186)
2103	City of Albany	0.32744353%	0.34225835%	15,312,006.373	290,882,257	2,225,353	2,392,962,472	8,190,114	8,281,116	91,002	5.4	412,102	16,852
2104	City of Ashland	0.19140932%	0.19272052%	15,312,006.373	290,882,257	196,957	2,392,962,472	4,611,730	4,506,364	(105,366)	5.4	36,474	(19,512)
2105	City of Astoria	0.07771684%	0.08117524%	15,312,006.373	290,882,257	519,490	2,392,962,472	1,942,493	1,957,927	15,434	5.4	96,202	2,858
2106	City of Beaverton	0.55611354%	0.65978128%	15,312,006.373	290,882,257	15,572,060	2,392,962,472	15,788,318	11,427,926	(4,360,392)	5.4	2,883,715	(807,480)
2107	City of Bend	0.44526453%	0.49444241%	15,312,006.373	290,882,257	7,387,070	2,392,962,472	11,831,821	11,413,559	(418,262)	5.4	1,367,976	(77,456)
2109	City of Canby	0.06516590%	0.06799048%	15,312,006.373	290,882,257	424,284	2,392,962,472	1,626,987	1,588,067	(38,920)	5.4	78,571	(7,207)
2110	City of Coquille	0.01895448%	0.02125944%	15,312,006.373	290,882,257	346,231	2,392,962,472	508,730	64,793	(443,937)	5.4	64,117	(82,211)
2111	City of Eugene	1.46949242%	1.47585296%	15,312,006.373	290,882,257	955,424	2,392,962,472	35,316,607	32,946,856	(2,369,751)	5.4	176,930	(438,843)
2112	City Of Forest Grove	0.00967978%	0.02368713%	15,312,006.373	290,882,257	2,104,061	2,392,962,472	566,824	681,903	115,079	5.4	389,641	21,311
2113	City of Grants Pass	0.17463111%	0.16649174%	15,312,006.373	290,882,257	(1,222,625)	2,392,962,472	3,984,085	7,441,018	3,456,933	5.4	(226,412)	640,173
2114	City of Gresham	0.67399760%	0.79226094%	15,312,006.373	290,882,257	17,764,483	2,392,962,472	18,958,507	11,518,949	(7,439,558)	5.4	3,289,719	(1,377,696)
2115	City of Hillsboro	0.65197642%	0.76521090%	15,312,006.373	290,882,257	17,009,092	2,392,962,472	18,311,210	17,804,348	(506,862)	5.4	3,149,832	(93,863)
2117	City of McMinnville	0.16313456%	0.14784583%	15,312,006.373	290,882,257	(2,296,538)	2,392,962,472	3,537,895	4,017,277	479,382	5.4	(425,285)	88,774
2118	City of Ontario	0.06089629%	0.05449390%	15,312,006.373	290,882,257	(961,711)	2,392,962,472	1,304,019	5,265,890	3,961,871	5.4	(178,095)	733,680
2119	City of Oregon City	0.15065018%	0.15453671%	15,312,006.373	290,882,257	583,801	2,392,962,472	3,698,005	3,481,782	(216,223)	5.4	108,111	(40,041)

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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
2120	City of Lake Oswego	0.30527799%	0.33178451%	15,312,006.373	290,882,257	3,981,577	2,392,962,472	7,939,479	8,040,891	101,412	5.4	737,329	18,780
2121	City of Portland	4.69779830%	4.94435798%	15,312,006.373	290,882,257	37,036,036	2,392,962,472	118,316,631	110,289,084	(8,027,547)	5.4	6,858,525	(1,486,583)
2122	City of Redmond	0.14859473%	0.16284454%	15,312,006.373	290,882,257	2,140,482	2,392,962,472	3,896,809	3,606,697	(290,112)	5.4	396,386	(53,724)
2123	City of St Helens	0.06199228%	0.06766418%	15,312,006.373	290,882,257	851,984	2,392,962,472	1,619,178	1,747,431	128,253	5.4	157,775	23,751
2125	City of Vernonia	0.00899331%	0.00865001%	15,312,006.373	290,882,257	(51,567)	2,392,962,472	206,991	165,464	(41,527)	5.4	(9,549)	(7,690)
2126	City of West Linn	0.08776408%	0.09449860%	15,312,006.373	290,882,257	1,011,601	2,392,962,472	2,261,316	2,123,152	(138,164)	5.4	187,334	(25,586)
2127	City of Cottage Grove	0.07179844%	0.06931817%	15,312,006.373	290,882,257	(372,564)	2,392,962,472	1,658,758	1,263,805	(394,953)	5.4	(68,993)	(73,139)
2128	City of Tillamook	0.02186025%	0.02216278%	15,312,006.373	290,882,257	45,443	2,392,962,472	530,347	372,875	(157,472)	5.4	8,415	(29,161)
2129	City of Sweet Home	0.01019793%	0.01189365%	15,312,006.373	290,882,257	254,717	2,392,962,472	284,611	116,933	(167,678)	5.4	47,170	(31,051)
2131	City of Drain	0.00557520%	0.00422435%	15,312,006.373	290,882,257	(202,913)	2,392,962,472	101,087	124,651	23,464	5.4	(37,576)	4,345
2132	Eugene Water & Electric Board	0.37648006%	0.35931882%	15,312,006.373	290,882,257	(2,577,811)	2,392,962,472	8,598,365	9,053,612	455,247	5.4	(477,372)	84,305
2135	McMinnville Water & Light Department	0.05244552%	0.05894897%	15,312,006.373	290,882,257	976,892	2,392,962,472	1,410,627	1,357,469	(53,158)	5.4	180,906	(9,844)
2138	City of Hood River	0.05359822%	0.05093554%	15,312,006.373	290,882,257	(399,965)	2,392,962,472	1,218,868	1,237,354	18,486	5.4	(74,068)	3,423
2139	City of Reedsport	0.01348228%	0.01489815%	15,312,006.373	290,882,257	212,679	2,392,962,472	356,507	163,558	(192,949)	5.4	39,385	(35,731)
2140	City of Lebanon	0.06516353%	0.07739195%	15,312,006.373	290,882,257	1,836,846	2,392,962,472	1,851,960	1,658,630	(193,330)	5.4	340,157	(35,802)
2142	City of Sherwood	0.09353924%	0.09716052%	15,312,006.373	290,882,257	543,957	2,392,962,472	2,325,015	2,521,027	196,012	5.4	100,733	36,299
2143	City of Oakland	0.00182054%	0.00196063%	15,312,006.373	290,882,257	21,043	2,392,962,472	46,917	61,654	14,737	5.4	3,897	2,729
2145	City of Vale	0.00388338%	0.00612720%	15,312,006.373	290,882,257	337,047	2,392,962,472	146,622	111,635	(34,987)	5.4	62,416	(6,479)
2146	City of Prineville	0.04058982%	0.04493535%	15,312,006.373	290,882,257	652,748	2,392,962,472	1,075,286	856,516	(218,770)	5.4	120,879	(40,513)
2147	City of Wheeler	0.00069706%	0.00083447%	15,312,006.373	290,882,257	20,640	2,392,962,472	19,969	56,403	36,434	5.4	3,822	6,747
2148	City of Klamath Falls	0.09230380%	0.08252050%	15,312,006.373	290,882,257	(1,469,562)	2,392,962,472	1,974,685	4,863,846	2,889,161	5.4	(272,141)	535,030
2149	City of Canyonville	0.00246738%	0.00196378%	15,312,006.373	290,882,257	(75,646)	2,392,962,472	46,993	51,017	4,024	5.4	(14,009)	745
2150	City of Bandon	0.02491975%	0.02283422%	15,312,006.373	290,882,257	(313,269)	2,392,962,472	546,414	631,562	85,148	5.4	(58,013)	15,768
2152	City of Coos Bay	0.10693659%	0.12144044%	15,312,006.373	290,882,257	2,178,641	2,392,962,472	2,906,024	1,969,819	(936,205)	5.4	403,452	(173,371)
2154	City of Pendleton	0.09979379%	0.10758849%	15,312,006.373	290,882,257	1,170,851	2,392,962,472	2,574,552	2,297,563	(276,989)	5.4	216,824	(51,294)
2155	City of Corvallis	0.32948911%	0.35529975%	15,312,006.373	290,882,257	3,877,048	2,392,962,472	8,502,190	6,694,025	(1,808,165)	5.4	717,972	(334,845)
2157	City of Monmouth	0.03611549%	0.04059148%	15,312,006.373	290,882,257	672,344	2,392,962,472	971,339	1,130,950	159,611	5.4	124,508	29,558
2158	City of Milton-Freewater	0.04716053%	0.04918345%	15,312,006.373	290,882,257	303,866	2,392,962,472	1,176,942	1,271,682	94,740	5.4	56,271	17,544
2159	City of Baker City	0.04006342%	0.04536326%	15,312,006.373	290,882,257	796,096	2,392,962,472	1,085,526	922,266	(163,260)	5.4	147,425	(30,233)
2160	City of Hermiston	0.07172166%	0.07541408%	15,312,006.373	290,882,257	554,643	2,392,962,472	1,804,631	2,041,522	236,891	5.4	102,712	43,869
2161	City of Pilot Rock	0.00321784%	0.00354727%	15,312,006.373	290,882,257	49,484	2,392,962,472	84,885	86,769	1,884	5.4	9,164	349
2162	City of Clatskanie	0.00898208%	0.00768972%	15,312,006.373	290,882,257	(194,127)	2,392,962,472	184,012	10,736	(173,276)	5.4	(35,949)	(32,088)
2163	City of Milwaukie	0.11429534%	0.10949156%	15,312,006.373	290,882,257	(721,581)	2,392,962,472	2,620,092	2,325,043	(295,049)	5.4	(133,626)	(54,639)
2165	City of Cornelius	0.02941766%	0.02967371%	15,312,006.373	290,882,257	38,461	2,392,962,472	710,081	608,608	(101,473)	5.4	7,122	(18,791)
2166	City of Nyssa	0.00707101%	0.00702041%	15,312,006.373	290,882,257	(7,601)	2,392,962,472	167,996	202,787	34,791	5.4	(1,408)	6,443
2167	City of Athena	0.00197676%	0.00194048%	15,312,006.373	290,882,257	(5,450)	2,392,962,472	46,435	45,898	(537)	5.4	(1,009)	(99)
2168	City of Oakridge	0.01473472%	0.01480576%	15,312,006.373	290,882,257	10,671	2,392,962,472	354,296	359,901	5,605	5.4	1,976	1,038
2170	City of Madras	0.022110164%	0.02261601%	15,312,006.373	290,882,257	227,475	2,392,962,472	541,193	597,902	56,709	5.4	42,125	10,502
2172	City of Sandy	0.05185046%	0.05583225%	15,312,006.373	290,882,257	598,109	2,392,962,472	1,336,045	1,303,149	(32,896)	5.4	110,761	(6,092)
2174	City of Mt Angel	0.00809771%	0.00729956%	15,312,006.373	290,882,257	(119,892)	2,392,962,472	174,676	164,693	(9,983)	5.4	(22,202)	(1,849)
2175	City of Umatilla	0.02369221%	0.03297921%	15,312,006.373	290,882,257	1,395,012	2,392,962,472	789,180	586,211	(202,969)	5.4	258,336	(37,587)
2176	City of Scappoose	0.02702690%	0.02524199%	15,312,006.373	290,882,257	(268,114)	2,392,962,472	604,031	625,828	21,797	5.4	(49,651)	4,036
2177	City of Condon	0.00203827%	0.00197667%	15,312,006.373	290,882,257	(9,253)	2,392,962,472	47,301	53,342	6,041	5.4	(1,714)	1,119
2178	City of Boardman	0.01816650%	0.01441397%	15,312,006.373	290,882,257	(563,673)	2,392,962,472	344,921	2,275,178	1,930,257	5.4	(104,384)	357,455
2179	City of Estacada	0.01323297%	0.01295837%	15,312,006.373	290,882,257	(41,249)	2,392,962,472	310,089	366,782	56,693	5.4	(7,639)	10,499
2180	City of Enterprise	0.00916233%	0.00900410%	15,312,006.373	290,882,257	(23,767)	2,392,962,472	215,465	227,295	11,830	5.4	(4,401)	2,191
2181	City of Central Point	0.05792635%	0.06259939%	15,312,006.373	290,882,257	701,943	2,392,962,472	1,497,980	1,401,814	(96,166)	5.4	129,989	(17,809)
2182	City of Cascade Locks	0.00792120%	0.00954992%	15,312,006.373	290,882,257	244,653	2,392,962,472	228,526	213,539	(14,987)	5.4	45,306	(2,775)
2183	City of Myrtle Point	0.01379651%	0.01614376%	15,312,006.373	290,882,257	352,583	2,392,962,472	386,314	263,229	(123,085)	5.4	65,293	(22,794)
2184	City of Port Orford	0.00551051%	0.00523679%	15,312,006.373	290,882,257	(41,116)	2,392,962,472	125,314	159,869	34,555	5.4	(7,614)	6,399
2185	City of Wood Village	0.00610091%	0.00779173%	15,312,006.373	290,882,257	253,980	2,392,962,472	186,453	159,043	(27,410)	5.4	47,033	(5,076)
2186	City of Chiloquin	0.00039762%	0.00049397%	15,312,006.373	290,882,257	14,473	2,392,962,472	11,821	17,120	5,299	5.4	2,680	981
2187	City of Philomath	0.01254554%	0.01402054%	15,312,006.373	290,882,257	221,561	2,392,962,472	335,506	311,162	(24,344)	5.4	41,030	(4,508)
2188	City of Talent	0.01427232%	0.01410833%	15,312,006.373	290,882,257	(24,483)	2,392,962,472	337,631	378,038	40,407	5.4	(4,534)	7,483
2189	City of Willamina	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	15,992	15,992	5.4	0	2,961
2191	City of Huntington	0.00119568%	0.00131360%	15,312,006.373	290,882,257	17,713	2,392,962,472	31,434	39,888	8,454	5.4	3,280	1,566
2192	City of North Plains	0.00830085%	0.00706841%	15,312,006.373	290,882,257	(185,126)	2,392,962,472	169,144	182,553	13,409	5.4	(34,283)	2,483
2193	City of Heppner	0.00218847%	0.00166579%	15,312,006.373	290,882,257	(78,512)	2,392,962,472	39,862	11,642	(28,020)	5.4	(14,539)	(5,189)
2194	City of Cave Junction	0.00530486%	0.00627984%	15,312,006.373	290,882,257	146,453	2,392,962,472	150,274	130,356	(19,918)	5.4	27,121	(3,689)
2195	City of Metolius	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	569	569	5.4	0	105

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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
2196	City of Hubbard	0.00911385%	0.00905433%	15,312,006.373	290,882,257	(8,941)	2,392,962,472	216,667	267,943	51,276	5.4	(1,656)	9,496
2197	City of Myrtle Creek	0.01157800%	0.01239428%	15,312,006.373	290,882,257	122,614	2,392,962,472	296,590	214,261	(82,329)	5.4	22,706	(15,246)
2198	City of Carlton	0.00581225%	0.00802953%	15,312,006.373	290,882,257	333,061	2,392,962,472	192,144	155,067	(37,077)	5.4	61,678	(8,866)
2199	City of Junction City	0.02892503%	0.02738032%	15,312,006.373	290,882,257	(232,032)	2,392,962,472	655,201	592,445	(62,756)	5.4	(42,969)	(11,621)
2200	City of Wallowa	0.00135559%	0.00173174%	15,312,006.373	290,882,257	56,502	2,392,962,472	41,440	34,477	(6,963)	5.4	10,463	(1,289)
2201	City of Coburg	0.00743990%	0.00926018%	15,312,006.373	290,882,257	273,426	2,392,962,472	221,593	204,475	(17,118)	5.4	50,634	(3,170)
2202	City of Dallas	0.06304000%	0.06748347%	15,312,006.373	290,882,257	667,459	2,392,962,472	1,614,854	1,611,719	(3,135)	5.4	123,604	(581)
2203	City of Rockaway Beach	0.00944952%	0.00684349%	15,312,006.373	290,882,257	(391,454)	2,392,962,472	163,762	182,667	18,905	5.4	(72,491)	3,501
2204	City of Burns	0.00574914%	0.00929324%	15,312,006.373	290,882,257	532,364	2,392,962,472	222,384	110,753	(111,631)	5.4	98,586	(20,672)
2205	City of Elgin	0.00319689%	0.00285857%	15,312,006.373	290,882,257	(50,820)	2,392,962,472	68,405	12,559	(55,846)	5.4	(9,411)	(10,342)
2206	City of Weston	0.00117576%	0.00134942%	15,312,006.373	290,882,257	26,086	2,392,962,472	32,291	26,484	(5,807)	5.4	4,831	(1,075)
2207	City of Mill City	0.00324180%	0.00309962%	15,312,006.373	290,882,257	(21,357)	2,392,962,472	74,173	77,912	3,739	5.4	(3,955)	692
2208	City of Fairview	0.01492067%	0.01382395%	15,312,006.373	290,882,257	(164,740)	2,392,962,472	330,802	220,666	(110,136)	5.4	(30,507)	(20,396)
2209	City of Monroe	0.00069946%	0.00137459%	15,312,006.373	290,882,257	101,412	2,392,962,472	32,893	32,824	(69)	5.4	18,780	(13)
2210	City of Helix	0.00025692%	0.0012604%	15,312,006.373	290,882,257	(19,660)	2,392,962,472	3,016	6,758	3,742	5.4	(3,641)	693
2211	City of Jefferson	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2212	Town of Lakeview	0.00658950%	0.00706238%	15,312,006.373	290,882,257	71,031	2,392,962,472	169,000	74,897	(94,103)	5.4	13,154	(17,426)
2213	City of Stanfield	0.00185695%	0.00127099%	15,312,006.373	290,882,257	(88,018)	2,392,962,472	30,414	44,291	13,877	5.4	(16,300)	2,570
2214	City of Yamhill	0.00463936%	0.00469423%	15,312,006.373	290,882,257	8,242	2,392,962,472	112,331	33,421	(78,910)	5.4	1,526	(14,613)
2215	City of Powers	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	23,560	23,560	5.4	0	4,363
2216	City of Brookings	0.02992831%	0.03318192%	15,312,006.373	290,882,257	488,729	2,392,962,472	794,031	720,220	(73,811)	5.4	90,505	(13,689)
2217	City of Sutherlin	0.03029470%	0.03452770%	15,312,006.373	290,882,257	635,844	2,392,962,472	826,235	667,081	(159,154)	5.4	117,749	(29,473)
2218	City of Prairie City	0.00341320%	0.00335627%	15,312,006.373	290,882,257	(8,551)	2,392,962,472	80,314	41,739	(38,575)	5.4	(1,584)	(7,144)
2219	City of Sheridan	0.00802188%	0.00812158%	15,312,006.373	290,882,257	14,976	2,392,962,472	184,346	201,288	6,942	5.4	2,773	1,266
2220	City of Garibaldi	0.00498870%	0.00566501%	15,312,006.373	290,882,257	101,590	2,392,962,472	135,562	128,008	(7,554)	5.4	18,813	(1,399)
2221	City of Sisters	0.00943046%	0.00989249%	15,312,006.373	290,882,257	69,402	2,392,962,472	236,724	222,528	(14,196)	5.4	12,852	(2,629)
2222	City of Jacksonville	0.01340678%	0.01655462%	15,312,006.373	290,882,257	472,841	2,392,962,472	396,146	377,429	(18,717)	5.4	87,563	(3,466)
2223	City of Cannon Beach	0.02622014%	0.02856382%	15,312,006.373	290,882,257	352,046	2,392,962,472	683,521	655,951	(27,570)	5.4	65,194	(5,106)
2224	City of Falls City	0.00260726%	0.00187429%	15,312,006.373	290,882,257	(110,100)	2,392,962,472	44,851	31,312	(13,539)	5.4	(20,389)	(2,507)
2225	City of Echo	0.00215585%	0.00188050%	15,312,006.373	290,882,257	(41,361)	2,392,962,472	45,000	41,777	(3,223)	5.4	(7,659)	(597)
2226	City of Hines	0.00442819%	0.00499711%	15,312,006.373	290,882,257	85,458	2,392,962,472	119,579	111,269	(8,310)	5.4	15,826	(1,539)
2227	Town Of Bonanza	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2228	City of Turner	0.00574442%	0.00584498%	15,312,006.373	290,882,257	15,106	2,392,962,472	139,868	165,899	26,031	5.4	2,797	4,821
2229	City of John Day	0.00627295%	0.00536592%	15,312,006.373	290,882,257	(136,246)	2,392,962,472	128,404	50,257	(78,147)	5.4	(25,231)	(14,472)
2231	City of Banks	0.00366899%	0.00305322%	15,312,006.373	290,882,257	(92,496)	2,392,962,472	73,062	78,518	5,456	5.4	(17,129)	1,010
2232	City of Joseph	0.00206118%	0.00165097%	15,312,006.373	290,882,257	(61,618)	2,392,962,472	39,507	71,225	31,718	5.4	(11,411)	5,874
2233	City of Lafayette	0.00548351%	0.00545049%	15,312,006.373	290,882,257	(4,960)	2,392,962,472	130,428	117,773	(12,655)	5.4	(919)	(2,344)
2234	City of Aumsville	0.01178738%	0.01172218%	15,312,006.373	290,882,257	(9,793)	2,392,962,472	280,507	249,012	(31,495)	5.4	(1,814)	(5,832)
2235	City of Amity	0.00249525%	0.00269498%	15,312,006.373	290,882,257	30,002	2,392,962,472	64,490	18,856	(45,634)	5.4	5,556	(8,451)
2236	City of Creswell	0.01094274%	0.01216767%	15,312,006.373	290,882,257	183,998	2,392,962,472	291,168	285,357	(5,811)	5.4	34,074	(1,076)
2237	City of Troutdale	0.03346293%	0.03479186%	15,312,006.373	290,882,257	199,620	2,392,962,472	832,556	673,627	(158,929)	5.4	36,967	(29,431)
2238	City of Warrenton	0.03007337%	0.03052548%	15,312,006.373	290,882,257	67,911	2,392,962,472	730,463	702,925	(27,538)	5.4	12,576	(5,100)
2240	City of Wilsonville	0.09811370%	0.09159009%	15,312,006.373	290,882,257	(979,920)	2,392,962,472	2,191,716	2,300,178	108,462	5.4	(181,467)	20,086
2241	City of Bay City	0.00457007%	0.00662293%	15,312,006.373	290,882,257	308,363	2,392,962,472	158,484	155,834	(2,650)	5.4	57,104	(491)
2242	City of Gaston	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	2,019	2,019	5.4	0	374
2243	City Of Brownsville	0.00254117%	0.00398272%	15,312,006.373	290,882,257	216,537	2,392,962,472	95,305	0	(95,305)	5.4	40,099	(17,649)
2244	City of Lakeside	0.00156292%	0.00114294%	15,312,006.373	290,882,257	(63,085)	2,392,962,472	27,350	8,564	(18,786)	5.4	(11,682)	(3,479)
2245	City of Dundee	0.00507583%	0.00495820%	15,312,006.373	290,882,257	(17,670)	2,392,962,472	118,648	150,292	31,644	5.4	(3,272)	5,860
2246	City of Merrill	0.00057361%	0.00032838%	15,312,006.373	290,882,257	(36,837)	2,392,962,472	7,858	2,775	(5,083)	5.4	(6,822)	(941)
2247	City of Malin	0.00049335%	0.00103730%	15,312,006.373	290,882,257	81,707	2,392,962,472	24,822	23,678	(1,144)	5.4	15,131	(212)
2248	City of Fossil	0.00079957%	0.00078087%	15,312,006.373	290,882,257	(2,809)	2,392,962,472	18,686	13,784	(4,902)	5.4	(520)	(908)
2249	City of Phoenix	0.00889090%	0.01033694%	15,312,006.373	290,882,257	217,211	2,392,962,472	247,359	200,515	(46,844)	5.4	40,224	(8,675)
2250	City of Gold Beach	0.00558534%	0.00588933%	15,312,006.373	290,882,257	45,663	2,392,962,472	140,929	126,246	(14,683)	5.4	8,456	(2,719)
2251	City of Rogue River	0.00774837%	0.00858480%	15,312,006.373	290,882,257	125,640	2,392,962,472	205,431	207,291	1,860	5.4	23,267	344
2252	City of Dayton	0.00507136%	0.00563292%	15,312,006.373	290,882,257	84,352	2,392,962,472	134,794	82,081	(52,713)	5.4	15,621	(9,762)
2253	Town of Butte Falls	0.00115815%	0.00166207%	15,312,006.373	290,882,257	75,695	2,392,962,472	39,773	9,016	(30,757)	5.4	14,018	(5,696)
2254	City of Shady Cove	0.00136183%	0.00143231%	15,312,006.373	290,882,257	10,587	2,392,962,472	34,275	12,056	(22,219)	5.4	1,961	(4,115)
2255	Town of Canyon City	0.00162689%	0.00104890%	15,312,006.373	290,882,257	(86,821)	2,392,962,472	25,100	27,907	2,807	5.4	(16,078)	520
2256	City of Jordan Valley	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	2,521	2,521	5.4	0	467
2257	City of Culver	0.00259043%	0.00291832%	15,312,006.373	290,882,257	49,253	2,392,962,472	69,834	73,663	3,829	5.4	9,121	709

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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	
												Measurement Period	Measurement Period
2258	City of Adair Village	0.00289081%	0.00308268%	15,312,006.373	290,882,257	28,821	2,392,962,472	73,767	77,286	3,519	5.4	5,337	652
2259	Town Of Hammond	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2260	City of Riddle	0.00307354%	0.00363935%	15,312,006.373	290,882,257	84,991	2,392,962,472	87,088	63,223	(23,865)	5.4	15,739	(4,419)
2261	City of Waldport	0.00486651%	0.00544959%	15,312,006.373	290,882,257	87,585	2,392,962,472	130,407	140,365	9,958	5.4	16,219	1,844
2262	City of Dufur	0.00153317%	0.00144826%	15,312,006.373	290,882,257	(12,754)	2,392,962,472	34,656	19,718	(14,938)	5.4	(2,362)	(2,766)
2263	City of La Grande	0.02508316%	0.02525405%	15,312,006.373	290,882,257	25,670	2,392,962,472	604,320	510,370	(93,950)	5.4	4,754	(17,398)
2264	City of Gervais	0.00606283%	0.00689505%	15,312,006.373	290,882,257	125,009	2,392,962,472	164,996	167,821	2,825	5.4	23,150	523
2265	City of Westfir	0.00038028%	0.00046631%	15,312,006.373	290,882,257	12,923	2,392,962,472	11,159	3,495	(7,664)	5.4	2,393	(1,419)
2266	City of Irrigon	0.00531555%	0.00456945%	15,312,006.373	290,882,257	(112,073)	2,392,962,472	109,345	115,267	5,922	5.4	(20,754)	1,097
2267	City of Independence	0.03750261%	0.03603994%	15,312,006.373	290,882,257	(219,709)	2,392,962,472	862,422	873,663	11,241	5.4	(40,687)	2,082
2268	City of Harrisburg	0.00637723%	0.00740234%	15,312,006.373	290,882,257	153,983	2,392,962,472	177,135	157,446	(19,689)	5.4	28,515	(3,646)
2269	City of Durham	0.00102077%	0.00075990%	15,312,006.373	290,882,257	(39,186)	2,392,962,472	18,184	18,017	(167)	5.4	(7,257)	(31)
2270	City of Lyons	0.00066924%	0.00071428%	15,312,006.373	290,882,257	6,766	2,392,962,472	17,092	22,115	5,023	5.4	1,253	930
2271	City of Columbia City	0.00502728%	0.00492107%	15,312,006.373	290,882,257	(15,954)	2,392,962,472	117,759	150,208	32,449	5.4	(2,954)	6,009
2272	City of Aurora	0.00209228%	0.00248137%	15,312,006.373	290,882,257	58,445	2,392,962,472	59,378	44,284	(15,094)	5.4	10,823	(2,795)
2273	City of Silverton	0.02530562%	0.02921184%	15,312,006.373	290,882,257	586,759	2,392,962,472	699,028	683,059	(15,969)	5.4	108,659	(2,957)
2274	City of Gold Hill	0.00097019%	0.00054617%	15,312,006.373	290,882,257	0	2,392,962,472	13,070	0	(13,070)	5.4	(11,795)	(2,420)
2275	City of Toledo	0.01782059%	0.01932563%	15,312,006.373	290,882,257	226,074	2,392,962,472	462,455	578,174	115,719	5.4	41,866	21,429
2276	City of Newport	0.02642047%	0.02708296%	15,312,006.373	290,882,257	99,514	2,392,962,472	648,085	563,780	(84,305)	5.4	18,429	(15,612)
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2278	City of Springfield	0.29993218%	0.32381479%	15,312,006.373	290,882,257	3,587,436	2,392,962,472	7,748,766	7,563,199	(185,567)	5.4	664,340	(34,384)
2279	City of Keizer	0.08013432%	0.11065139%	15,312,006.373	290,882,257	4,584,008	2,392,962,472	2,647,846	1,588,588	(1,059,258)	5.4	848,890	(196,159)
2280	City of Winston	0.01416402%	0.01683685%	15,312,006.373	290,882,257	401,489	2,392,962,472	402,900	305,676	(97,224)	5.4	74,350	(18,004)
2281	City of Manzanita	0.00854465%	0.00908961%	15,312,006.373	290,882,257	81,859	2,392,962,472	217,511	229,296	11,785	5.4	15,159	2,182
2282	City of Eagle Point	0.01066083%	0.01263947%	15,312,006.373	290,882,257	297,214	2,392,962,472	302,458	229,756	(72,702)	5.4	55,040	(13,463)
2283	City of Maupin	0.00443060%	0.00591544%	15,312,006.373	290,882,257	223,040	2,392,962,472	141,554	53,958	(87,596)	5.4	41,304	(16,221)
2284	City of Halsey	0.00183160%	0.00247024%	15,312,006.373	290,882,257	95,932	2,392,962,472	59,112	44,831	(14,281)	5.4	17,765	(2,645)
2285	City of Veneta	0.00886470%	0.00997053%	15,312,006.373	290,882,257	166,109	2,392,962,472	238,591	227,925	(10,666)	5.4	30,761	(1,975)
2286	City of Millersburg	0.00394807%	0.00313403%	15,312,006.373	290,882,257	(122,278)	2,392,962,472	74,996	143,851	68,855	5.4	(22,644)	12,751
2287	City of King City	0.00576516%	0.00507576%	15,312,006.373	290,882,257	(103,556)	2,392,962,472	121,461	118,147	(3,314)	5.4	(19,177)	(614)
2288	City of Tualatin	0.12340138%	0.13257857%	15,312,006.373	290,882,257	1,378,517	2,392,962,472	3,172,555	2,934,509	(238,046)	5.4	255,281	(44,083)
2289	City Of St Paul	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2290	City of Molalla	0.01705714%	0.01662609%	15,312,006.373	290,882,257	(64,748)	2,392,962,472	397,856	656,387	258,531	5.4	(11,990)	47,876
2291	City of Florence	0.03343549%	0.03574799%	15,312,006.373	290,882,257	347,363	2,392,962,472	855,436	650,515	(204,921)	5.4	64,326	(37,948)
2292	City of North Bend	0.04118586%	0.04202818%	15,312,006.373	290,882,257	126,526	2,392,962,472	1,005,719	849,706	(156,013)	5.4	23,431	(28,891)
2293	City of Lowell	0.00226768%	0.00331727%	15,312,006.373	290,882,257	157,660	2,392,962,472	79,381	71,946	(7,435)	5.4	29,196	(1,377)
2294	City of Depoe Bay	0.00620389%	0.00712137%	15,312,006.373	290,882,257	137,816	2,392,962,472	170,412	151,759	(18,653)	5.4	25,521	(3,454)
2295	City of Tigard	0.06845587%	0.07676053%	15,312,006.373	290,882,257	1,247,453	2,392,962,472	1,836,851	1,684,389	(152,462)	5.4	231,010	(28,234)
2296	City of Happy Valley	0.04390811%	0.05060733%	15,312,006.373	290,882,257	1,006,298	2,392,962,472	1,211,014	1,140,059	(70,955)	5.4	186,351	(13,140)
2297	City of Rainier	0.01120776%	0.01028158%	15,312,006.373	290,882,257	(139,123)	2,392,962,472	246,034	198,062	(47,972)	5.4	(25,764)	(8,884)
2298	City of Lincoln City	0.06834942%	0.06830531%	15,312,006.373	290,882,257	(6,625)	2,392,962,472	1,634,520	1,672,336	37,816	5.4	(1,227)	7,003
2299	City of Dunes City	0.00041943%	0.00032995%	15,312,006.373	290,882,257	(13,441)	2,392,962,472	7,896	13,826	5,930	5.4	(2,489)	1,098
2300	City of Yachats	0.00428580%	0.00384920%	15,312,006.373	290,882,257	(65,582)	2,392,962,472	92,110	130,200	38,090	5.4	(12,145)	7,054
2301	City of Moro	0.00083593%	0.00097489%	15,312,006.373	290,882,257	20,874	2,392,962,472	23,329	13,615	(9,714)	5.4	3,866	(1,799)
2302	City of Mt. Vernon	0.00147036%	0.00153139%	15,312,006.373	290,882,257	9,167	2,392,962,472	36,646	26,511	(10,135)	5.4	1,698	(1,877)
2303	City of Woodburn	0.08649875%	0.08130068%	15,312,006.373	290,882,257	(780,809)	2,392,962,472	1,945,495	2,137,502	192,007	5.4	(144,594)	35,557
2304	City of Gladstone	0.04049326%	0.04469201%	15,312,006.373	290,882,257	630,699	2,392,962,472	1,069,463	880,760	(188,703)	5.4	116,796	(34,945)
2305	City of Elkton	0.00058196%	0.00071625%	15,312,006.373	290,882,257	20,171	2,392,962,472	17,140	19,931	2,791	5.4	3,735	517
2306	City of Imbler	0.00000000%	0.00017753%	15,312,006.373	290,882,257	26,666	2,392,962,472	4,248	4,103	(145)	5.4	4,938	(27)
2307	City of Yoncalla	0.00218518%	0.00185558%	15,312,006.373	290,882,257	(49,509)	2,392,962,472	44,403	67,007	22,604	5.4	(9,168)	4,186
2308	City of North Powder	0.00073876%	0.00110341%	15,312,006.373	290,882,257	54,774	2,392,962,472	26,404	14,887	(11,517)	5.4	10,143	(2,133)
2309	City of Gearhart	0.00543932%	0.00914765%	15,312,006.373	290,882,257	557,033	2,392,962,472	218,900	160,875	(58,025)	5.4	103,154	(10,745)
2400	Gilliam County Fire Services	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	2,261	2,261	5.4	0	419
2403	Central Coos Fire and Rescue	0.00132353%	0.00175930%	15,312,006.373	290,882,257	65,458	2,392,962,472	42,099	9,280	(32,819)	5.4	12,122	(6,078)
2501	Port of The Dalles	0.00103373%	0.00103127%	15,312,006.373	290,882,257	(370)	2,392,962,472	24,678	9,576	(15,102)	5.4	(69)	(2,797)
2507	Port of Astoria	0.00873548%	0.00755622%	15,312,006.373	290,882,257	(177,138)	2,392,962,472	180,818	204,190	23,372	5.4	(32,803)	4,328
2508	Multnomah Drainage	0.02997722%	0.03280968%	15,312,006.373	290,882,257	425,467	2,392,962,472	785,123	781,613	(3,510)	5.4	78,790	(650)
2510	Horsefly Irrigation District	0.00125861%	0.00133308%	15,312,006.373	290,882,257	11,186	2,392,962,472	31,900	34,477	2,577	5.4	2,071	477
2511	Grants Pass Irrigation District	0.00613366%	0.00614833%	15,312,006.373	290,882,257	2,204	2,392,962,472	147,127	140,949	(6,178)	5.4	408	(1,144)
2512	Port of Portland	0.50884729%	0.46366001%	15,312,006.373	290,882,257	(6,742,574)	2,392,962,472	11,095,210	11,127,769	32,559	5.4	(1,248,625)	6,029

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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
2513	Port of Coos Bay	0.01457727%	0.01621560%	15,312,006.373	290,882,257	246,095	2,392,962,472	388,033	340,348	(47,685)	5.4	45,573	(8,831)
2515	Klamath County Fire District 1	0.11291890%	0.14118634%	15,312,006.373	290,882,257	4,246,087	2,392,962,472	3,378,536	2,708,819	(669,717)	5.4	786,312	(124,022)
2518	Clackamas County Housing Authority	0.02218325%	0.01984652%	15,312,006.373	290,882,257	(351,003)	2,392,962,472	474,920	728,336	253,416	5.4	(65,001)	46,929
2519	Home Forward	0.18449827%	0.18840928%	15,312,006.373	290,882,257	587,478	2,392,962,472	4,508,563	4,463,479	(45,084)	5.4	108,792	(8,349)
2521	League of Oregon Cities	0.02056773%	0.02176710%	15,312,006.373	290,882,257	180,159	2,392,962,472	520,879	458,226	(62,653)	5.4	33,363	(11,602)
2522	Lane Council of Governments	0.13683821%	0.14986117%	15,312,006.373	290,882,257	1,956,194	2,392,962,472	3,586,122	4,013,121	426,999	5.4	362,258	79,074
2526	Clatskanie PUD	0.03168234%	0.03555933%	15,312,006.373	290,882,257	582,367	2,392,962,472	850,921	682,497	(168,424)	5.4	107,846	(31,190)
2527	Deschutes Valley Water District	0.01543466%	0.01370896%	15,312,006.373	290,882,257	(259,220)	2,392,962,472	328,050	315,851	(12,199)	5.4	(48,004)	(2,259)
2528	Columbia River Fire & Rescue	0.05537096%	0.06219119%	15,312,006.373	290,882,257	1,024,475	2,392,962,472	1,488,212	1,321,064	(167,148)	5.4	189,718	(30,953)
2529	East Fork Irrigation District	0.00207415%	0.00415526%	15,312,006.373	290,882,257	312,606	2,392,962,472	99,434	28,816	(70,618)	5.4	57,890	(13,077)
2530	River Road Water District	0.00287819%	0.00408994%	15,312,006.373	290,882,257	182,019	2,392,962,472	97,871	0	(97,871)	5.4	33,707	(18,124)
2531	Oregon School Boards Association	0.03746465%	0.03702462%	15,312,006.373	290,882,257	(66,097)	2,392,962,472	885,985	919,044	33,059	5.4	(12,240)	6,122
2533	Owyhee Irrigation District	0.01475064%	0.01297611%	15,312,006.373	290,882,257	(266,555)	2,392,962,472	310,513	370,209	59,696	5.4	(49,362)	11,055
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2536	Valley View Cemetery	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2538	Clackamas Vector Control	0.00307666%	0.00261955%	15,312,006.373	290,882,257	(68,663)	2,392,962,472	62,685	65,317	2,632	5.4	(12,715)	487
2540	West Extension Irrigation District	0.00298100%	0.00241658%	15,312,006.373	290,882,257	(84,782)	2,392,962,472	57,828	54,603	(3,225)	5.4	(15,700)	(597)
2541	Jackson County Vector Control District	0.00192805%	0.00279649%	15,312,006.373	290,882,257	130,450	2,392,962,472	66,919	31,963	(34,956)	5.4	24,157	(6,473)
2542	Rainbow Water District	0.00564388%	0.00620984%	15,312,006.373	290,882,257	85,014	2,392,962,472	148,599	162,459	13,860	5.4	15,743	2,567
2545	Council of Governments	0.09246322%	0.10142543%	15,312,006.373	290,882,257	1,346,225	2,392,962,472	2,427,072	1,476,144	(950,928)	5.4	249,301	(176,098)
2547	Metzger Water District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2549	Rogue River Fire District	0.01082833%	0.01373911%	15,312,006.373	290,882,257	437,232	2,392,962,472	328,772	245,082	(83,690)	5.4	80,969	(15,498)
2550	Nyssa Road Assessment District 2	0.00160518%	0.00145188%	15,312,006.373	290,882,257	(23,027)	2,392,962,472	34,743	70,417	35,674	5.4	6,606	(4,264)
2551	Sandy Fire Department	0.01876280%	0.02084274%	15,312,006.373	290,882,257	312,431	2,392,962,472	498,759	459,012	(39,747)	5.4	57,858	(7,361)
2552	Winston-Dillard Fire District	0.01017532%	0.01238439%	15,312,006.373	290,882,257	331,827	2,392,962,472	296,354	317,374	21,020	5.4	61,449	3,893
2553	Tangent Rural Fire Protection District	0.00328486%	0.00276129%	15,312,006.373	290,882,257	(78,646)	2,392,962,472	66,077	88,376	22,299	5.4	(14,564)	4,129
2555	Monroe Fire Department	0.00214192%	0.00179415%	15,312,006.373	290,882,257	(52,240)	2,392,962,472	42,933	53,607	10,674	5.4	(9,674)	1,977
2556	Jackson County Fire District 5	0.04888259%	0.05297155%	15,312,006.373	290,882,257	614,208	2,392,962,472	1,267,589	1,742,650	475,061	5.4	113,742	87,974
2557	Estacada Fire Department	0.00000000%	0.00241561%	15,312,006.373	290,882,257	362,851	2,392,962,472	57,805	198,777	140,972	5.4	67,195	26,106
2559	Keizer Fire Department	0.04517202%	0.05189106%	15,312,006.373	290,882,257	1,009,276	2,392,962,472	1,241,734	962,317	(279,417)	5.4	186,903	(51,744)
2561	Jefferson Rural Fire Protection District	0.00456481%	0.00232122%	15,312,006.373	290,882,257	(337,013)	2,392,962,472	55,546	94,237	38,691	5.4	(62,410)	7,165
2562	WyEast Fire District	0.00052481%	0.00058158%	15,312,006.373	290,882,257	8,528	2,392,962,472	13,917	48,237	34,320	5.4	1,579	6,356
2563	Central Oregon Irrigation District	0.01934101%	0.01696065%	15,312,006.373	290,882,257	(357,557)	2,392,962,472	405,862	491,973	86,111	5.4	(66,214)	15,946
2564	Illinois Valley Fire District	0.00826457%	0.00882996%	15,312,006.373	290,882,257	84,928	2,392,962,472	211,298	147,836	(63,462)	5.4	15,727	(11,752)
2567	Charleston Rural Fire Protection District	0.00245602%	0.00219391%	15,312,006.373	290,882,257	(39,372)	2,392,962,472	52,499	138,329	85,830	5.4	(7,291)	15,894
2568	Molalla Rural Fire Protection District 73	0.01625496%	0.02018077%	15,312,006.373	290,882,257	589,700	2,392,962,472	482,918	564,784	81,866	5.4	109,204	15,160
2569	Central Oregon Intergovernmental Council	0.02089747%	0.02194282%	15,312,006.373	290,882,257	157,023	2,392,962,472	525,083	453,570	(71,513)	5.4	29,078	(13,243)
2570	Port of St Helens	0.00410681%	0.00318121%	15,312,006.373	290,882,257	(139,035)	2,392,962,472	76,125	77,935	1,810	5.4	(25,747)	335
2571	Crystal Springs Water District	0.00631247%	0.00618950%	15,312,006.373	290,882,257	(18,472)	2,392,962,472	148,112	139,406	(8,706)	5.4	(3,421)	(1,612)
2572	Local Government Personnel Institute	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2575	Jefferson County Rural Fire Protection District 1	0.01207558%	0.01376963%	15,312,006.373	290,882,257	254,465	2,392,962,472	329,502	34,715	(294,787)	5.4	47,123	(54,590)
2576	Depoe Bay Rural Fire Protection District	0.01500625%	0.01898949%	15,312,006.373	290,882,257	598,328	2,392,962,472	454,411	302,685	(151,726)	5.4	110,801	(28,097)
2579	La Pine Rural Fire Protection District	0.02852407%	0.02454901%	15,312,006.373	290,882,257	(597,098)	2,392,962,472	587,449	708,493	121,044	5.4	(110,574)	22,416
2580	Marion County Fire District 1	0.05412110%	0.05668655%	15,312,006.373	290,882,257	385,360	2,392,962,472	1,356,488	1,591,108	234,620	5.4	71,363	43,448
2581	Port of Umatilla	0.00159834%	0.00087945%	15,312,006.373	290,882,257	(107,985)	2,392,962,472	21,045	54,562	33,517	5.4	(19,997)	6,207
2582	Talent Irrigation District	0.00796913%	0.00457478%	15,312,006.373	290,882,257	(509,869)	2,392,962,472	109,473	121,306	11,833	5.4	(94,420)	2,191
2585	Rogue River Valley Irrigation District	0.00348327%	0.00406831%	15,312,006.373	290,882,257	87,879	2,392,962,472	97,353	103,109	5,756	5.4	16,274	1,066
2587	Tualatin Valley Irrigation District	0.00389356%	0.00421146%	15,312,006.373	290,882,257	47,752	2,392,962,472	100,779	84,444	(16,335)	5.4	8,843	(3,025)
2588	Clatskanie Rural Fire Protection District	0.01446817%	0.01820687%	15,312,006.373	290,882,257	561,595	2,392,962,472	435,684	455,455	19,771	5.4	103,999	3,661
2589	West Slope Water District	0.00476009%	0.00449640%	15,312,006.373	290,882,257	(39,609)	2,392,962,472	107,597	125,972	18,375	5.4	(7,335)	3,403
2590	Redmond Fire & Rescue	0.05264107%	0.06722320%	15,312,006.373	290,882,257	2,190,400	2,392,962,472	1,608,626	1,394,197	(214,429)	5.4	405,630	(39,709)
2592	Medford Irrigation District	0.00443313%	0.00374243%	15,312,006.373	290,882,257	(103,751)	2,392,962,472	89,555	112,291	22,736	5.4	(19,213)	4,210
2594	Metro	0.53390875%	0.59968947%	15,312,006.373	290,882,257	9,881,004	2,392,962,472	14,350,344	15,226,592	876,248	5.4	1,829,816	162,268
2595	Canby Fire District	0.02654643%	0.03409933%	15,312,006.373	290,882,257	1,134,531	2,392,962,472	815,984	795,201	(20,783)	5.4	210,098	(3,849)
2596	Bend Parks & Recreation	0.05525233%	0.06533879%	15,312,006.373	290,882,257	1,515,099	2,392,962,472	1,563,533	1,682,068	118,535	5.4	280,574	21,951
2597	Mapleton Water District	0.00017987%	0.00094464%	15,312,006.373	290,882,257	114,878	2,392,962,472	22,605	3,553	(19,052)	5.4	21,274	(3,528)
2598	Marion County Housing Authority	0.00366401%	0.00310915%	15,312,006.373	290,882,257	(83,346)	2,392,962,472	74,401	0	(74,401)	5.4	(15,434)	(13,778)
2599	South Suburban Sanitary District	0.00853767%	0.00627429%	15,312,006.373	290,882,257	(339,985)	2,392,962,472	150,141	178,793	28,652	5.4	(62,960)	5,306
2600	Winston-Dillard Water District	0.00460993%	0.00461216%	15,312,006.373	290,882,257	335	2,392,962,472	110,367	119,902	9,535	5.4	62	1,766
2601	Baker Valley Irrigation District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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
2602	Aumsville Rural Fire Protection District	0.00364229%	0.00499123%	15,312,006.373	290,882,257	202,626	2,392,962,472	119,438	56,837	(62,601)	5.4	37,523	(11,593)
2603	Corbett Water District	0.00057504%	0.00160495%	15,312,006.373	290,882,257	154,704	2,392,962,472	38,406	44,391	5,985	5.4	28,649	1,108
2604	Netarts-Oceanside Sanitary District	0.00413072%	0.00369738%	15,312,006.373	290,882,257	(65,093)	2,392,962,472	88,477	75,948	(12,529)	5.4	(12,054)	(2,320)
2605	Scio Fire District	0.00079768%	0.00152466%	15,312,006.373	290,882,257	109,201	2,392,962,472	36,485	43,150	6,665	5.4	20,222	1,234
2606	West Valley Housing Authority	0.00698309%	0.00762899%	15,312,006.373	290,882,257	97,021	2,392,962,472	182,559	182,722	163	5.4	17,967	30
2607	Hoodland Fire District 74	0.01457258%	0.01875513%	15,312,006.373	290,882,257	628,266	2,392,962,472	448,803	341,982	(106,821)	5.4	116,346	(19,782)
2608	Gaston Rural Fire Protection District	0.00187970%	0.00289752%	15,312,006.373	290,882,257	152,888	2,392,962,472	69,337	39,293	(30,044)	5.4	28,313	(5,564)
2610	Turner Fire District	0.00612958%	0.00808994%	15,312,006.373	290,882,257	294,468	2,392,962,472	193,589	0	(193,589)	5.4	54,531	(35,850)
2611	Burnt River Irrigation District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	7,577	7,577	5.4	0	1,403
2612	Community Services Consortium	0.04871020%	0.06294926%	15,312,006.373	290,882,257	2,138,867	2,392,962,472	1,506,352	1,469,262	(37,090)	5.4	396,086	(6,869)
2613	Polk Soil & Water Conservation District	0.00110979%	0.00121187%	15,312,006.373	290,882,257	15,333	2,392,962,472	29,000	15,743	(13,257)	5.4	2,839	(2,455)
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2615	Humanities Council	0.00039522%	0.00041361%	15,312,006.373	290,882,257	2,762	2,392,962,472	9,898	0	(9,898)	5.4	511	(1,833)
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2617	Clean Water Services	0.27067497%	0.26722601%	15,312,006.373	290,882,257	(518,072)	2,392,962,472	6,394,618	5,547,739	(846,879)	5.4	(95,939)	(156,829)
2618	Estacada Cemetery District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	319	319	5.4	0	59
2619	Comprehensive Options For Drug Abusers	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2620	Jackson County Fire District 4	0.00769022%	0.00724729%	15,312,006.373	290,882,257	(66,532)	2,392,962,472	173,425	165,476	(7,949)	5.4	(12,321)	(1,472)
2623	Evans Valley Fire District 6	0.00135063%	0.00159845%	15,312,006.373	290,882,257	37,225	2,392,962,472	38,250	13,131	(25,119)	5.4	6,894	(4,652)
2624	Klamath Vector Control	0.00104911%	0.00112291%	15,312,006.373	290,882,257	11,085	2,392,962,472	26,871	27,301	430	5.4	2,053	80
2625	Port of Newport	0.01275425%	0.01261266%	15,312,006.373	290,882,257	(21,268)	2,392,962,472	301,816	234,121	(67,695)	5.4	(3,939)	(12,536)
2626	Tillamook Peoples Utility District	0.08018782%	0.08441438%	15,312,006.373	290,882,257	2,136,989	2,392,962,472	2,259,301	2,220,459	(38,842)	5.4	395,739	(7,193)
2628	McKenzie Fire And Rescue	0.00578605%	0.00672999%	15,312,006.373	290,882,257	141,790	2,392,962,472	161,046	137,393	(23,653)	5.4	26,257	(4,380)
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2630	Sheridan Fire District	0.01238749%	0.01614064%	15,312,006.373	290,882,257	563,766	2,392,962,472	386,239	271,996	(114,243)	5.4	104,401	(21,156)
2631	Arch Cape Water-Sanitary District	0.00117218%	0.00121887%	15,312,006.373	290,882,257	7,013	2,392,962,472	29,167	25,268	(3,899)	5.4	1,299	(722)
2632	Umpqua Regional Council of Governments	0.00079423%	0.00103619%	15,312,006.373	290,882,257	36,345	2,392,962,472	24,796	0	(24,796)	5.4	6,731	(4,592)
2633	Port of Cascade Locks	0.00507265%	0.00416665%	15,312,006.373	290,882,257	(136,092)	2,392,962,472	99,706	87,216	(12,490)	5.4	(25,202)	(2,313)
2637	Northeast Oregon Housing Authority	0.01086978%	0.01322848%	15,312,006.373	290,882,257	354,303	2,392,962,472	316,553	131,131	(185,422)	5.4	65,612	(34,337)
2638	North Douglas County Fire and EMS	0.00588725%	0.00506964%	15,312,006.373	290,882,257	(102,814)	2,392,962,472	121,315	120,817	(498)	5.4	(22,743)	(92)
2641	Suburban East Salem Water District	0.00357940%	0.00371105%	15,312,006.373	290,882,257	19,776	2,392,962,472	88,804	88,713	(91)	5.4	3,662	(17)
2642	Dexter Rural Fire Protection District	0.00184449%	0.00171941%	15,312,006.373	290,882,257	(18,788)	2,392,962,472	41,145	23,118	(18,027)	5.4	(3,479)	(3,338)
2643	Sweet Home Cemetery	0.00068266%	0.00057055%	15,312,006.373	290,882,257	(16,840)	2,392,962,472	13,653	19,691	6,038	5.4	(3,119)	1,118
2644	Lakeside Water District	0.00078586%	0.00078121%	15,312,006.373	290,882,257	(699)	2,392,962,472	18,694	29,510	10,816	5.4	(129)	2,003
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00243090%	0.00299024%	15,312,006.373	290,882,257	84,019	2,392,962,472	71,555	41,239	(30,316)	5.4	15,559	(5,614)
2646	Keno Rural Fire Protection District	0.00468144%	0.00652684%	15,312,006.373	290,882,257	277,200	2,392,962,472	156,185	52,990	(103,195)	5.4	51,333	(19,110)
2647	Crooked River Ranch Rural Fire Protection District	0.00511699%	0.00632470%	15,312,006.373	290,882,257	181,412	2,392,962,472	151,348	96,733	(54,615)	5.4	33,595	(10,114)
2648	Black Butte Ranch Rural Fire Protection District	0.00890649%	0.01121222%	15,312,006.373	290,882,257	346,347	2,392,962,472	268,304	150,846	(117,458)	5.4	64,138	(21,751)
2649	Colton Fire Department	0.00081848%	0.0008894%	15,312,006.373	290,882,257	(109,585)	2,392,962,472	2,128	28,245	26,117	5.4	(20,294)	4,836
2651	Imbler Rural Fire Protection District	0.0010848%	0.00111548%	15,312,006.373	290,882,257	1,048	2,392,962,472	2,763	411	(2,352)	5.4	194	(436)
2652	The Oregon Consortium	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2653	Umatilla Fire Department	0.00280634%	0.00464727%	15,312,006.373	290,882,257	276,528	2,392,962,472	111,207	93,130	(18,077)	5.4	51,209	(3,348)
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2655	North Bay Rural Fire Protection District	0.00060472%	0.00095124%	15,312,006.373	290,882,257	52,051	2,392,962,472	22,763	0	(22,763)	5.4	9,639	(4,215)
2657	Mid-Willamette Valley Senior Service Agency	0.14340988%	0.14571371%	15,312,006.373	290,882,257	346,062	2,392,962,472	3,486,874	3,371,010	(115,864)	5.4	64,086	(21,456)
2658	Salem Metropolitan Communication Agency	0.00240923%	0.00180658%	15,312,006.373	290,882,257	(90,525)	2,392,962,472	43,231	0	(43,231)	5.4	(16,764)	(8,006)
2659	Silverton Fire District	0.00541222%	0.00573444%	15,312,006.373	290,882,257	48,401	2,392,962,472	137,223	168,005	30,782	5.4	8,963	5,700
2660	Tualatin Valley Fire & Rescue	0.67174694%	0.72887258%	15,312,006.373	290,882,257	8,580,913	2,392,962,472	17,441,647	18,273,317	831,670	5.4	1,589,058	154,013
2661	Lincoln County 911	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2662	East Central Oregon Association of Counties	0.00047784%	0.00061830%	15,312,006.373	290,882,257	21,098	2,392,962,472	14,796	0	(14,796)	5.4	3,907	(2,740)
2663	Metropolitan Area Communications Commission	0.000779180%	0.00864633%	15,312,006.373	290,882,257	128,360	2,392,962,472	206,903	175,371	(31,532)	5.4	23,770	(5,839)
2664	Applegate Valley Rural Fire Protection District 9	0.00933929%	0.01063944%	15,312,006.373	290,882,257	195,297	2,392,962,472	254,598	94,912	(159,686)	5.4	36,166	(29,571)
2665	N NE Community Mental Health Center	0.00133461%	0.00169110%	15,312,006.373	290,882,257	53,549	2,392,962,472	40,467	0	(40,467)	5.4	9,916	(7,494)
2666	Central City Concern	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2667	Mental Health Services West Inc	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2669	Roseburg Urban Sanitary Authority	0.00992631%	0.01020402%	15,312,006.373	290,882,257	41,715	2,392,962,472	244,178	235,737	(8,441)	5.4	7,725	(1,563)
2670	Mt Hood Community Mental Health Ctr	0.00219013%	0.00304672%	15,312,006.373	290,882,257	128,669	2,392,962,472	72,907	0	(72,907)	5.4	23,828	(13,501)
2671	Columbia 911 Communications District	0.01492321%	0.01382772%	15,312,006.373	290,882,257	(164,554)	2,392,962,472	330,892	319,162	(11,730)	5.4	(30,473)	(2,172)
2672	Rockwood Water PUD	0.01649877%	0.01797717%	15,312,006.373	290,882,257	222,072	2,392,962,472	430,187	485,933	55,746	5.4	41,124	10,323

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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
2673	Port Orford Library	0.00056255%	0.00075376%	15,312,006.373	290,882,257	28,722	2,392,962,472	18,037	15,728	(2,309)	5.4	5,319	(428)
2674	Nestucca Rural Fire District	0.00838213%	0.00967952%	15,312,006.373	290,882,257	194,883	2,392,962,472	231,627	177,843	(53,784)	5.4	36,089	(9,960)
2676	Woodburn Fire District	0.02250779%	0.02604024%	15,312,006.373	290,882,257	530,614	2,392,962,472	623,133	691,693	68,560	5.4	98,262	12,696
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2678	Central Oregon Regional Housing Authority	0.00727037%	0.00665945%	15,312,006.373	290,882,257	(91,767)	2,392,962,472	159,358	514,070	354,712	5.4	(16,994)	65,687
2679	Columbia River Public Utility District	0.04609965%	0.05260057%	15,312,006.373	290,882,257	976,511	2,392,962,472	1,258,712	1,140,426	(118,286)	5.4	180,835	(21,905)
2681	Cloverdale Rural Fire Protection District	0.00179631%	0.00255598%	15,312,006.373	290,882,257	114,108	2,392,962,472	61,163	93,114	31,951	5.4	21,131	5,917
2684	Parkdale Fire District	0.00167140%	0.00187049%	15,312,006.373	290,882,257	29,906	2,392,962,472	44,760	62,177	17,417	5.4	5,538	3,225
2685	Oregon Community College Association	0.00374024%	0.00309664%	15,312,006.373	290,882,257	(96,676)	2,392,962,472	74,101	47,219	(26,882)	5.4	(17,903)	(4,978)
2686	Weston Cemetery	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2687	Columbia Drainage Vector Control District	0.00215880%	0.00200433%	15,312,006.373	290,882,257	(23,203)	2,392,962,472	47,963	56,203	8,240	5.4	(4,297)	1,526
2688	Polk County Fire District 1	0.01520256%	0.01724655%	15,312,006.373	290,882,257	307,300	2,392,962,472	412,703	366,347	(46,356)	5.4	56,857	(8,584)
2689	Redmond Area Park & Recreation District	0.00321988%	0.00319247%	15,312,006.373	290,882,257	(4,118)	2,392,962,472	76,395	104,384	27,989	5.4	(763)	5,183
2692	Siuslaw Public Library	0.00357074%	0.00361240%	15,312,006.373	290,882,257	6,257	2,392,962,472	86,443	101,741	15,298	5.4	1,159	2,833
2693	City-County Insurance Services	0.04196733%	0.04167093%	15,312,006.373	290,882,257	(44,523)	2,392,962,472	997,170	1,161,909	164,739	5.4	(8,245)	30,570
2694	Philomath Fire Department	0.00632852%	0.00756460%	15,312,006.373	290,882,257	185,673	2,392,962,472	181,018	138,423	(42,595)	5.4	34,384	(7,888)
2695	Washington County Consolidated Communications Agency	0.07214377%	0.07975377%	15,312,006.373	290,882,257	1,143,108	2,392,962,472	1,908,478	1,880,971	(27,507)	5.4	211,687	(5,094)
2696	Stayton Fire District	0.00580314%	0.00713758%	15,312,006.373	290,882,257	200,448	2,392,962,472	170,800	182,094	11,294	5.4	37,120	2,091
2697	Oregon Museum Park	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00223194%	0.00279403%	15,312,006.373	290,882,257	84,432	2,392,962,472	66,860	34,861	(31,999)	5.4	15,636	(5,926)
2699	Chetco Library Board	0.00418709%	0.00364178%	15,312,006.373	290,882,257	(81,912)	2,392,962,472	87,146	86,137	(1,009)	5.4	(15,169)	(187)
2700	Lowell Rural Fire Protection District	0.00207700%	0.00366403%	15,312,006.373	290,882,257	238,390	2,392,962,472	87,679	17,723	(69,956)	5.4	44,146	(12,955)
2701	Sisters-Camp Sherman Rural Fire Protection District	0.00750398%	0.00719866%	15,312,006.373	290,882,257	(45,863)	2,392,962,472	172,261	303,586	131,325	5.4	(8,493)	24,319
2702	Banks Fire District 13	0.00363138%	0.00317894%	15,312,006.373	290,882,257	(67,962)	2,392,962,472	76,071	77,207	1,136	5.4	(12,586)	210
2703	Westport Sewer District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2705	Lebanon Fire District	0.04907045%	0.05308263%	15,312,006.373	290,882,257	602,674	2,392,962,472	1,270,247	1,087,154	(183,093)	5.4	111,606	(33,906)
2707	Clatskanie Library	0.00064326%	0.00120555%	15,312,006.373	290,882,257	84,462	2,392,962,472	28,848	19,590	(9,258)	5.4	15,641	(1,714)
2708	Milton-Freewater Cemetery District 3	0.00001288%	0.00000000%	15,312,006.373	290,882,257	(1,935)	2,392,962,472	0	0	0	5.4	(358)	0
2709	Scappoose Public Library	0.00105106%	0.00135235%	15,312,006.373	290,882,257	45,258	2,392,962,472	32,361	29,795	(2,566)	5.4	8,381	(475)
2710	Klamath County Emergency Communications District	0.00867341%	0.00881633%	15,312,006.373	290,882,257	21,468	2,392,962,472	210,971	201,164	(9,807)	5.4	3,976	(1,816)
2713	Port of Tillamook Bay	0.00847104%	0.00866367%	15,312,006.373	290,882,257	28,935	2,392,962,472	207,318	185,372	(21,946)	5.4	5,358	(4,064)
2714	Winchester Bay Sanitary District	0.00083459%	0.00082927%	15,312,006.373	290,882,257	(800)	2,392,962,472	19,844	32,383	12,539	5.4	(148)	2,322
2715	Jackson County Fire District 3	0.07265883%	0.08163753%	15,312,006.373	290,882,257	1,348,701	2,392,962,472	1,953,555	1,793,813	(159,742)	5.4	249,759	(29,582)
2716	Neskowin Water District	0.00238176%	0.00243972%	15,312,006.373	290,882,257	8,707	2,392,962,472	58,382	47,868	(10,514)	5.4	1,612	(1,947)
2717	Ice Fountain Water District	0.00312858%	0.00738460%	15,312,006.373	290,882,257	639,302	2,392,962,472	176,711	84,791	(91,920)	5.4	118,389	(17,022)
2718	Curry Library	0.00188089%	0.00134522%	15,312,006.373	290,882,257	(80,464)	2,392,962,472	32,191	18,052	(14,139)	5.4	(14,901)	(2,618)
2719	Human Solutions, Inc	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2720	Tri-Met	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2721	Klamath Housing Authority	0.00779576%	0.00752960%	15,312,006.373	290,882,257	(39,980)	2,392,962,472	180,181	174,811	(5,370)	5.4	(7,404)	(994)
2722	Tillamook 9-1-1	0.00446908%	0.00559248%	15,312,006.373	290,882,257	168,747	2,392,962,472	133,826	82,862	(50,964)	5.4	31,249	(9,438)
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2724	Nehalem Bay Wastewater Agency	0.00453620%	0.00527549%	15,312,006.373	290,882,257	111,049	2,392,962,472	126,240	59,124	(67,116)	5.4	20,565	(12,429)
2725	West Valley Fire District	0.00586464%	0.00753235%	15,312,006.373	290,882,257	250,509	2,392,962,472	180,246	0	(180,246)	5.4	46,391	(33,379)
2726	Yamhill Communications Agency	0.00904598%	0.00961473%	15,312,006.373	290,882,257	85,432	2,392,962,472	230,077	236,192	6,115	5.4	15,821	1,132
2728	Baker County Library District	0.00473378%	0.00523848%	15,312,006.373	290,882,257	75,812	2,392,962,472	125,355	135,952	10,597	5.4	14,039	1,962
2729	Douglas County Fire District 2	0.12383817%	0.17167201%	15,312,006.373	290,882,257	7,185,181	2,392,962,472	4,108,047	2,552,495	(1,555,552)	5.4	1,330,589	(288,065)
2731	Canby Utility Board	0.02110742%	0.01883759%	15,312,006.373	290,882,257	(340,954)	2,392,962,472	450,776	466,522	15,746	5.4	(63,140)	2,916
2732	Umatilla County Special Library District	0.00137130%	0.00147148%	15,312,006.373	290,882,257	15,049	2,392,962,472	35,212	28,045	(7,167)	5.4	2,787	(1,327)
2733	Ward Memorial Park District	0.00166220%	0.00250149%	15,312,006.373	290,882,257	126,071	2,392,962,472	59,860	15	(59,845)	5.4	23,346	(11,082)
2734	Seal Rock Water District	0.00462904%	0.00495557%	15,312,006.373	290,882,257	49,048	2,392,962,472	118,585	133,067	14,482	5.4	9,083	2,682
2736	Wasco 9-1-1	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2737	Portland Energy Conservation Inc	0.00048635%	0.0060156%	15,312,006.373	290,882,257	17,306	2,392,962,472	14,395	0	(14,395)	5.4	3,205	(2,666)
2739	Scappoose Rural Fire Protection District	0.02514972%	0.02805962%	15,312,006.373	290,882,257	437,100	2,392,962,472	671,456	703,195	31,739	5.4	80,944	5,878
2740	Neskowin Regional Sanitary Authority	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	340	340	5.4	0	63
2741	Port of Garibaldi	0.00440163%	0.00441752%	15,312,006.373	290,882,257	2,387	2,392,962,472	105,710	25,935	(79,775)	5.4	442	(14,773)
2742	Amity Fire District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2745	Clackamas County Fire District	0.41626002%	0.45287497%	15,312,006.373	290,882,257	5,499,977	2,392,962,472	10,837,128	9,113,309	(1,723,819)	5.4	1,018,514	(319,226)
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
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*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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
2747	Salem Housing Authority	0.02808733%	0.02896381%	15,312,006.373	290,882,257	131,658	2,392,962,472	693,093	680,159	(12,934)	5.4	24,381	(2,395)
2749	Black Butte Ranch Police	0.00248557%	0.00212479%	15,312,006.373	290,882,257	(54,194)	2,392,962,472	50,845	120,965	70,120	5.4	(10,036)	12,985
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2751	Lane Regional Air Protection Agency	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	86,365	86,365	5.4	0	15,994
2752	Mist-Birkenfeld Rural Fire Protection District	0.00283300%	0.00317092%	15,312,006.373	290,882,257	50,759	2,392,962,472	75,879	65,026	(10,853)	5.4	9,400	(2,010)
2753	Linn-Benton Housing Authority	0.01244371%	0.01280486%	15,312,006.373	290,882,257	54,249	2,392,962,472	306,415	266,452	(39,963)	5.4	10,046	(7,401)
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2757	City of Stayton	0.00793025%	0.00510684%	15,312,006.373	290,882,257	(424,108)	2,392,962,472	122,205	914,807	792,602	5.4	(78,539)	146,778
2758	Mohawk Valley Rural Fire District	0.00414137%	0.00349055%	15,312,006.373	290,882,257	(97,760)	2,392,962,472	83,528	65,182	(18,346)	5.4	(18,104)	(3,397)
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00283013%	0.00381515%	15,312,006.373	290,882,257	147,981	2,392,962,472	91,295	16,597	(74,698)	5.4	27,400	(13,833)
2761	Clackamas River Water	0.03144250%	0.03192639%	15,312,006.373	290,882,257	72,666	2,392,962,472	763,987	750,201	(13,786)	5.4	13,460	(2,553)
2763	Junction City Fire Department	0.00451157%	0.00514322%	15,312,006.373	290,882,257	94,880	2,392,962,472	123,075	126,147	3,072	5.4	17,570	569
2765	Green Sanitary	0.00245228%	0.00000000%	15,312,006.373	290,882,257	(368,360)	2,392,962,472	0	0	0	5.4	(68,215)	0
2766	Southwest Lincoln County Water District	0.00231788%	0.00377111%	15,312,006.373	290,882,257	218,292	2,392,962,472	90,241	83,063	(7,178)	5.4	40,424	(1,329)
2767	Springfield Utility Board	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2768	Lake County Library District	0.00120310%	0.00117519%	15,312,006.373	290,882,257	(4,193)	2,392,962,472	28,122	27,063	(1,059)	5.4	(776)	(196)
2771	Harbor Water PUD	0.00265313%	0.00296073%	15,312,006.373	290,882,257	46,205	2,392,962,472	70,849	40,549	(30,300)	5.4	8,556	(5,611)
2772	Umatilla County Soil & Water District	0.00084928%	0.00077629%	15,312,006.373	290,882,257	(10,964)	2,392,962,472	18,576	13,539	(5,037)	5.4	(2,030)	(933)
2773	Housing Authority of Jackson County	0.03288665%	0.02947327%	15,312,006.373	290,882,257	(512,729)	2,392,962,472	705,284	772,981	67,697	5.4	(94,950)	12,536
2774	Oregon Trail Library District	0.00216628%	0.00264205%	15,312,006.373	290,882,257	71,466	2,392,962,472	63,223	60,344	(2,879)	5.4	13,234	(533)
2776	Rainier Cemetery District	0.00038622%	0.00000000%	15,312,006.373	290,882,257	(58,014)	2,392,962,472	0	271	271	5.4	(10,743)	50
2777	City of Newberg	0.06006007%	0.06200493%	15,312,006.373	290,882,257	292,139	2,392,962,472	1,483,755	1,351,894	(131,861)	5.4	54,100	(24,419)
2778	Mulino Water District 23	0.00064300%	0.00066905%	15,312,006.373	290,882,257	3,914	2,392,962,472	16,010	19,157	3,147	5.4	725	583
2779	Brownsville Rural Fire Protection District	0.00120725%	0.00109999%	15,312,006.373	290,882,257	(16,112)	2,392,962,472	26,322	14,155	(12,167)	5.4	(2,984)	(2,253)
2780	Nehalem Bay Health District	0.00038076%	0.00045766%	15,312,006.373	290,882,257	11,551	2,392,962,472	10,952	12,355	1,403	5.4	2,139	260
2781	North Bend Coos-Curry Housing Authority	0.00671848%	0.00745707%	15,312,006.373	290,882,257	110,944	2,392,962,472	178,445	194,262	15,817	5.4	20,545	2,929
2783	Tillamook Fire District	0.00298159%	0.00310273%	15,312,006.373	290,882,257	18,196	2,392,962,472	74,247	46,735	(27,512)	5.4	3,370	(5,095)
2784	Eisenschmidt Pool	0.00176242%	0.00175815%	15,312,006.373	290,882,257	(642)	2,392,962,472	42,072	46,596	4,524	5.4	(119)	838
2785	Fern Ridge Community Library	0.00134710%	0.00169040%	15,312,006.373	290,882,257	51,567	2,392,962,472	40,451	25,466	(14,985)	5.4	9,549	(2,775)
2786	Seal Rock Rural Fire Protection District	0.00196331%	0.00242656%	15,312,006.373	290,882,257	69,585	2,392,962,472	58,067	58,785	718	5.4	12,886	133
2788	Port of Hood River	0.01027018%	0.00864315%	15,312,006.373	290,882,257	(244,399)	2,392,962,472	206,827	308,909	102,082	5.4	(45,259)	18,904
2789	Farmers Irrigation District	0.00422765%	0.00369262%	15,312,006.373	290,882,257	(80,368)	2,392,962,472	88,363	81,284	(7,079)	5.4	(14,883)	(1,311)
2790	Silver Falls Library District	0.00449256%	0.00494592%	15,312,006.373	290,882,257	68,100	2,392,962,472	118,354	200,889	82,535	5.4	12,611	15,284
2792	North Wasco County Parks And Recreation District	0.00300231%	0.00261129%	15,312,006.373	290,882,257	(58,735)	2,392,962,472	62,487	85,788	23,301	5.4	(10,877)	4,315
2793	North Lincoln Fire & Rescue District 1	0.01661460%	0.02357305%	15,312,006.373	290,882,257	1,045,237	2,392,962,472	564,094	568,034	3,940	5.4	193,562	730
2796	West Side Rural Fire Protection District	0.00043786%	0.00162532%	15,312,006.373	290,882,257	178,370	2,392,962,472	38,893	27,572	(11,321)	5.4	33,031	(2,096)
2797	Vernonia Fire	0.00110209%	0.00078223%	15,312,006.373	290,882,257	(48,047)	2,392,962,472	18,718	25,766	7,048	5.4	(8,898)	1,305
2798	Fairview Water District	0.00097245%	0.00143213%	15,312,006.373	290,882,257	69,049	2,392,962,472	34,270	18,699	(15,571)	5.4	12,787	(2,884)
2799	Sublimity Fire District	0.00130927%	0.00153219%	15,312,006.373	290,882,257	33,485	2,392,962,472	36,665	24,608	(12,057)	5.4	6,201	(2,233)
2801	Coburg Rural Fire Protection District	0.00318417%	0.00303055%	15,312,006.373	290,882,257	(23,075)	2,392,962,472	72,520	61,854	(10,666)	5.4	(4,273)	(1,975)
2802	Rural Road Assessment District 3	0.00185539%	0.00217526%	15,312,006.373	290,882,257	48,048	2,392,962,472	52,053	50,214	(1,839)	5.4	8,898	(341)
2803	Southwestern Polk County Rural Fire Protection District	0.00000000%	0.00208928%	15,312,006.373	290,882,257	313,833	2,392,962,472	49,996	168,544	118,548	5.4	58,117	21,953
2804	Aurora Rural Fire Protection District	0.00623646%	0.00990134%	15,312,006.373	290,882,257	550,507	2,392,962,472	236,935	200,476	(36,459)	5.4	101,946	(6,752)
2806	Multnomah County Rural Fire Protection District 14	0.00024016%	0.00028499%	15,312,006.373	290,882,257	6,734	2,392,962,472	6,820	6,668	(152)	5.4	1,247	(28)
2808	Lifeways	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2809	Juntura Road District 4	0.00034634%	0.00040094%	15,312,006.373	290,882,257	8,201	2,392,962,472	9,594	0	(9,594)	5.4	1,519	(1,777)
2810	Sutherlin Water Control District	0.00078815%	0.00084100%	15,312,006.373	290,882,257	7,938	2,392,962,472	20,125	17,421	(2,704)	5.4	1,470	(501)
2811	Mid-Columbia Center For Living	0.04646926%	0.04254879%	15,312,006.373	290,882,257	(588,899)	2,392,962,472	1,018,177	1,172,326	154,149	5.4	(109,055)	28,546
2812	Workforce Development Board	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2814	The Job Council	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2816	Odell Sanitary District	0.00282331%	0.00307398%	15,312,006.373	290,882,257	37,653	2,392,962,472	73,559	74,118	559	5.4	6,973	104
2817	Wickiup Water District	0.00163821%	0.00188455%	15,312,006.373	290,882,257	37,004	2,392,962,472	45,097	45,130	33	5.4	6,853	6
2818	Netarts Water District	0.00156679%	0.00101560%	15,312,006.373	290,882,257	(82,795)	2,392,962,472	24,303	46,230	21,927	5.4	(15,332)	4,061
2819	Harrisburg Fire and Rescue	0.00349745%	0.00406496%	15,312,006.373	290,882,257	85,246	2,392,962,472	97,273	59,794	(37,479)	5.4	15,786	(6,941)
2820	Central Oregon Coast Fire & Rescue District	0.00424627%	0.00453333%	15,312,006.373	290,882,257	43,120	2,392,962,472	108,481	74,645	(33,836)	5.4	7,985	(6,266)
2821	Tillamook County Soil And Water Conservation District	0.00086846%	0.00060732%	15,312,006.373	290,882,257	(39,226)	2,392,962,472	14,533	26,667	12,134	5.4	(7,264)	2,247
2822	Deschutes County Rural Fire Protection District 2	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	35,045	35,045	5.4	0	6,490
2823	Lyons Fire District	0.00136967%	0.00264270%	15,312,006.373	290,882,257	191,223	2,392,962,472	63,239	34,466	(28,773)	5.4	35,412	(5,328)
2824	Glide Fire Department	0.00123051%	0.00117039%	15,312,006.373	290,882,257	81,095	2,392,962,472	42,365	35,422	(6,943)	5.4	15,018	(1,286)
2825	Northern Oregon Corrections	0.03482746%	0.03153288%	15,312,006.373	290,882,257	(494,883)	2,392,962,472	754,570	625,851	(128,719)	5.4	(91,645)	(23,837)

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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
2826	Wasco County Soil-Water Conservation District	0.00409112%	0.00440023%	15,312,006.373	290,882,257	46,432	2,392,962,472	105,296	113,336	8,040	5.4	8,599	1,489
2828	Deschutes Public Library District	0.03282281%	0.03209251%	15,312,006.373	290,882,257	(109,700)	2,392,962,472	767,962	938,332	170,370	5.4	(20,315)	31,550
2829	Hubbard Rural Fire Protection District	0.00241984%	0.00314850%	15,312,006.373	290,882,257	109,453	2,392,962,472	75,342	47,411	(27,931)	5.4	20,269	(5,172)
2830	Netarts-Oceanside Rural Fire Protection District	0.00206542%	0.00168982%	15,312,006.373	290,882,257	(56,419)	2,392,962,472	40,437	40,632	195	5.4	(10,448)	36
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2832	CareOregon	0.00126623%	0.00000000%	15,312,006.373	290,882,257	(190,202)	2,392,962,472	0	0	0	5.4	(35,223)	0
2833	Boardman Rural Fire Protection District	0.00646944%	0.00769056%	15,312,006.373	290,882,257	183,426	2,392,962,472	184,032	142,367	(41,665)	5.4	33,968	(7,716)
2834	Crescent Rural Fire Protection District	0.00243374%	0.00290145%	15,312,006.373	290,882,257	70,256	2,392,962,472	69,431	57,157	(12,274)	5.4	13,010	(2,273)
2835	North Clackamas County Water Commission	0.00362779%	0.00356000%	15,312,006.373	290,882,257	(10,182)	2,392,962,472	85,189	77,911	(7,278)	5.4	(1,886)	(1,348)
2836	Regional Organized Crime Narcotics Task Force	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2837	NORCOM	0.01444347%	0.01620950%	15,312,006.373	290,882,257	265,278	2,392,962,472	387,887	322,068	(65,819)	5.4	49,126	(12,189)
2838	High Desert Parks & Recreation District	0.00031954%	0.00020918%	15,312,006.373	290,882,257	(16,577)	2,392,962,472	5,006	7,064	2,058	5.4	(3,070)	381
2839	North Morrow Vector Control District	0.00148501%	0.00148884%	15,312,006.373	290,882,257	575	2,392,962,472	35,627	40,221	4,594	5.4	106	851
2840	Cannon Beach Rural Fire Protection District	0.00292567%	0.00526472%	15,312,006.373	290,882,257	351,351	2,392,962,472	125,983	125,507	(476)	5.4	65,065	(88)
2841	Jefferson County Soil & Water Conservation District	0.00112445%	0.00110578%	15,312,006.373	290,882,257	(2,805)	2,392,962,472	26,461	34,139	7,678	5.4	(519)	1,422
2842	Tualatin Valley Water District	0.08173303%	0.06679583%	15,312,006.373	290,882,257	(2,243,735)	2,392,962,472	1,598,399	1,717,630	119,231	5.4	(415,506)	22,080
2843	Yachats Rural Fire Protection District	0.00502589%	0.00469997%	15,312,006.373	290,882,257	(48,957)	2,392,962,472	112,469	101,848	(10,621)	5.4	(9,066)	(1,967)
2844	Crook County Rural Fire Protection District 1	0.03304234%	0.03216476%	15,312,006.373	290,882,257	(131,822)	2,392,962,472	769,691	785,089	15,398	5.4	(24,411)	2,851
2845	Sunrise Water Authority	0.00808002%	0.00596830%	15,312,006.373	290,882,257	(317,204)	2,392,962,472	142,819	131,002	(11,817)	5.4	(58,741)	(2,188)
2846	Jefferson County Library District	0.00250474%	0.00288248%	15,312,006.373	290,882,257	56,741	2,392,962,472	68,977	80,574	11,597	5.4	10,508	2,148
2847	Sweet Home Fire and Ambulance District	0.01584904%	0.01754229%	15,312,006.373	290,882,257	254,346	2,392,962,472	419,780	415,048	(4,732)	5.4	47,101	(876)
2848	Lane Transit District	0.00001801%	0.00001803%	15,312,006.373	290,882,257	3	2,392,962,472	431	0	(431)	5.4	1	(80)
2849	Lebanon Aquatic District	0.00288977%	0.00314779%	15,312,006.373	290,882,257	38,757	2,392,962,472	75,325	68,049	(7,276)	5.4	7,177	(1,347)
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2851	East Umatilla County Rural Fire Protection District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2852	Ochoco Irrigation District	0.00454926%	0.00441392%	15,312,006.373	290,882,257	(20,329)	2,392,962,472	105,623	101,469	(4,154)	5.4	(3,765)	(769)
2853	Mill City Rural Fire Protection District	0.00054895%	0.00057314%	15,312,006.373	290,882,257	3,634	2,392,962,472	13,715	10,833	(2,882)	5.4	673	(534)
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2855	Harney Hospital	0.09917358%	0.10107214%	15,312,006.373	290,882,257	285,186	2,392,962,472	2,418,618	2,316,960	(101,658)	5.4	52,812	(18,826)
2856	Mid-Columbia Council Of Governments	0.00018667%	0.00027200%	15,312,006.373	290,882,257	12,818	2,392,962,472	6,509	0	(6,509)	5.4	2,374	(1,205)
2857	Sunriver Service District	0.02117978%	0.02653280%	15,312,006.373	290,882,257	804,084	2,392,962,472	634,920	495,136	(139,784)	5.4	148,904	(25,886)
2858	Nesika Beach-Ophir Water District	0.00038161%	0.00093754%	15,312,006.373	290,882,257	83,506	2,392,962,472	22,435	38,635	16,200	5.4	15,464	3,000
2859	South Lane County Fire and Rescue	0.02875897%	0.03567965%	15,312,006.373	290,882,257	1,039,563	2,392,962,472	853,801	756,521	(97,280)	5.4	192,512	(18,015)
2860	Coos County Airport District	0.00679433%	0.00748872%	15,312,006.373	290,882,257	104,305	2,392,962,472	179,202	280,057	100,855	5.4	19,316	18,677
2861	Mt Angel Fire District	0.00058422%	0.00091777%	15,312,006.373	290,882,257	50,103	2,392,962,472	21,962	25,006	3,044	5.4	9,278	564
2864	Tri-City Water and Sanitary Authority	0.00384058%	0.00426316%	15,312,006.373	290,882,257	63,475	2,392,962,472	102,016	91,720	(10,296)	5.4	11,755	(1,907)
2865	Tri-County Cooperative Weed Management Area	0.00054379%	0.00032860%	15,312,006.373	290,882,257	(32,325)	2,392,962,472	7,863	12,678	4,815	5.4	(5,986)	892
2866	Jefferson Behavioral Health	0.00003552%	0.00000000%	15,312,006.373	290,882,257	(5,336)	2,392,962,472	0	0	(5,336)	5.4	(988)	0
2867	West Multnomah Soil And Water Conservation District	0.00848162%	0.00899160%	15,312,006.373	290,882,257	76,605	2,392,962,472	215,166	204,822	(10,344)	5.4	14,186	(1,916)
2869	Nehalem Bay Fire & Rescue	0.00556083%	0.00660261%	15,312,006.373	290,882,257	156,487	2,392,962,472	157,998	141,124	(16,874)	5.4	28,979	(3,125)
2870	Clackamas River Water Providers	0.00083806%	0.00100803%	15,312,006.373	290,882,257	25,532	2,392,962,472	24,122	24,274	152	5.4	4,728	28
2872	Emergency Communications of Southern Oregon	0.00003290%	0.00004500%	15,312,006.373	290,882,257	1,817	2,392,962,472	1,077	0	(1,077)	5.4	336	(199)
2873	Mosier Fire District	0.00045145%	0.00045283%	15,312,006.373	290,882,257	207	2,392,962,472	10,836	5,271	(5,565)	5.4	38	(1,031)
2874	Umatilla-Morrow Radio and Data District	0.00085204%	0.00089109%	15,312,006.373	290,882,257	5,866	2,392,962,472	21,323	25,978	4,655	5.4	1,086	862
2876	Oregon Municipal Electric Utilities Association	0.00053348%	0.00063153%	15,312,006.373	290,882,257	14,728	2,392,962,472	15,112	12,695	(2,417)	5.4	2,727	(448)
2877	Mid-Columbia Fire And Rescue V1-801	0.01442818%	0.01855071%	15,312,006.373	290,882,257	619,250	2,392,962,472	443,912	346,166	(97,746)	5.4	114,676	(18,101)
2878	Yamhill Fire Protection District	0.00053710%	0.00142809%	15,312,006.373	290,882,257	133,836	2,392,962,472	34,174	17,962	(16,212)	5.4	24,784	(3,002)
2879	LaGrande Rural Fire Protection District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
2880	Oregon Health & Science University	2.58867368%	2.73674423%	15,312,006.373	290,882,257	22,241,861	2,392,962,472	65,489,262	67,073,178	1,583,916	5.4	4,118,863	293,318
2881	Lake Chinook Fire and Rescue District	0.00029061%	0.00041108%	15,312,006.373	290,882,257	18,095	2,392,962,472	9,837	10,233	396	5.4	3,351	73
2883	Lane Fire Authority	0.04394895%	0.04640235%	15,312,006.373	290,882,257	368,529	2,392,962,472	1,110,391	1,123,610	13,219	5.4	68,246	2,448
2884	North Central Public Health District	0.01465986%	0.01871181%	15,312,006.373	290,882,257	608,648	2,392,962,472	447,767	316,003	(131,764)	5.4	112,713	(24,401)
2885	Siletz Rural Fire Protection District	0.00025843%	0.00000866%	15,312,006.373	290,882,257	(37,519)	2,392,962,472	207	7,727	7,520	5.4	(6,948)	1,393
2886	Idanha-Detroit Rural Fire Protection District	0.00031772%	0.00037494%	15,312,006.373	290,882,257	8,596	2,392,962,472	8,972	19,766	10,794	5.4	1,592	1,999
2887	Umatilla County Fire District #1	0.03975369%	0.04939330%	15,312,006.373	290,882,257	1,447,978	2,392,962,472	1,181,963	1,009,382	(172,581)	5.4	268,144	(31,959)
2888	Oak Lodge Water Services District	0.02307579%	0.02068683%	15,312,006.373	290,882,257	(358,849)	2,392,962,472	495,028	1,059,787	564,759	5.4	(66,454)	104,585
2889	Mid-Valley Behavioral Care Network	0.00061358%	0.00018272%	15,312,006.373	290,882,257	(64,720)	2,392,962,472	4,372	0	(4,372)	5.4	(11,985)	(810)
2890	Central Cascades Fire and EMS	0.00027489%	0.00032211%	15,312,006.373	290,882,257	7,093	2,392,962,472	7,708	9,969	2,261	5.4	1,314	419
2891	Grant County Emergency Communications Agency	0.00112178%	0.00122569%	15,312,006.373	290,882,257	15,609	2,392,962,472	29,330	21,260	(8,070)	5.4	2,891	(1,494)
2892	Lake Health District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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
2893	Pleasant Hill Goshen Fire & Rescue	0.00416485%	0.00451782%	15,312,006.373	290,882,257	53,020	2,392,962,472	108,110	93,719	(14,391)	5.4	9,819	(2,665)
2894	Greater Toledo Pool Recreation District	0.00005099%	0.00007086%	15,312,006.373	290,882,257	2,984	2,392,962,472	1,696	0	(1,696)	5.4	553	(314)
2895	Western Lane Fire and EMS Authority	0.02763080%	0.03184323%	15,312,006.373	290,882,257	632,753	2,392,962,472	761,997	1,318,871	556,874	5.4	117,176	103,125
2897	Morrow County	0.00000000%	0.00192415%	15,312,006.373	290,882,257	289,029	2,392,962,472	46,044	95,927	49,883	5.4	53,524	9,238
2899	New Carlton Fire District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	42,575	42,575	5.4	0	7,884
2900	Clatsop Community College	0.05676976%	0.05698955%	15,312,006.373	290,882,257	33,015	2,392,962,472	1,363,739	1,007,960	(355,779)	5.4	6,114	(65,885)
2901	Blue Mountain Community College	0.08506429%	0.07097898%	15,312,006.373	290,882,257	(2,115,773)	2,392,962,472	1,698,500	1,432,737	(265,763)	5.4	(391,810)	(49,215)
2902	Treasure Valley Community College	0.04891171%	0.03875590%	15,312,006.373	290,882,257	(1,525,516)	2,392,962,472	927,414	351,045	(576,369)	5.4	(282,503)	(106,735)
2903	Umpqua Community College	0.03542518%	0.01764447%	15,312,006.373	290,882,257	(2,670,862)	2,392,962,472	422,226	281,110	(494,604)	5.4	(494,604)	(26,133)
2904	Lane Community College	0.11545594%	0.09095220%	15,312,006.373	290,882,257	(15,983,038)	2,392,962,472	216,616	0	(216,616)	5.4	(2,959,822)	(40,114)
2905	Mt Hood Community College	0.15630447%	0.05519864%	15,312,006.373	290,882,257	(15,187,232)	2,392,962,472	1,320,883	0	(1,320,883)	5.4	(2,812,450)	(244,608)
2906	Klamath Community College	0.08308390%	0.09151802%	15,312,006.373	290,882,257	1,266,900	2,392,962,472	2,189,992	2,254,523	64,531	5.4	234,611	11,950
2908	Clackamas Community College	0.12389808%	0.06717802%	15,312,006.373	290,882,257	(8,519,990)	2,392,962,472	1,607,545	1,148,376	(459,169)	5.4	(1,577,776)	(85,031)
2910	Linn-Benton Community College	0.23936896%	0.24003233%	15,312,006.373	290,882,257	99,646	2,392,962,472	5,743,884	4,297,369	(1,446,515)	5.4	18,453	(267,873)
2918	Portland Community College	0.58265595%	0.28978953%	15,312,006.373	290,882,257	(43,991,828)	2,392,962,472	6,934,555	4,172,440	(2,762,115)	5.4	(8,146,635)	(511,503)
2919	Chemeketa Community College	0.18832581%	0.12890786%	15,312,006.373	290,882,257	(8,925,244)	2,392,962,472	3,084,717	1,890,863	(1,193,854)	5.4	(1,652,823)	(221,084)
2922	Rogue Community College	0.07479304%	0.02212853%	15,312,006.373	290,882,257	(7,910,801)	2,392,962,472	529,527	643,846	114,319	5.4	(1,464,963)	21,170
2995	Oregon Coast Community College	0.02463008%	0.02692605%	15,312,006.373	290,882,257	344,880	2,392,962,472	644,330	580,403	(63,927)	5.4	63,867	(11,838)
2996	Columbia Gorge Community College	0.04143930%	0.04201874%	15,312,006.373	290,882,257	87,039	2,392,962,472	1,005,493	943,123	(62,370)	5.4	16,118	(11,550)
2997	Tillamook Bay Community College	0.02501033%	0.02544476%	15,312,006.373	290,882,257	65,257	2,392,962,472	608,884	147,805	(461,079)	5.4	12,085	(85,385)
2998	Southwestern Community College	0.08316101%	0.06871478%	15,312,006.373	290,882,257	(2,169,987)	2,392,962,472	1,644,319	1,185,346	(458,973)	5.4	(401,849)	(84,995)
2999	Central Oregon Community College	0.21565756%	0.20115538%	15,312,006.373	290,882,257	(2,178,391)	2,392,962,472	4,813,573	4,506,232	(307,341)	5.4	(403,406)	(56,915)
3003	Baker School District 5J	0.03912420%	0.01359438%	15,312,006.373	290,882,257	(3,834,866)	2,392,962,472	325,308	433,700	108,392	5.4	(710,160)	20,073
3008	Huntington School District 16J	0.00602198%	0.00615663%	15,312,006.373	290,882,257	20,226	2,392,962,472	147,326	235,981	88,655	5.4	3,746	16,418
3016	Burnt River High School	0.00452007%	0.00417044%	15,312,006.373	290,882,257	(52,518)	2,392,962,472	99,797	100,477	680	5.4	(9,726)	126
3027	Pine-Eagle School District 61	0.01805107%	0.01979206%	15,312,006.373	290,882,257	261,516	2,392,962,472	473,617	503,240	29,623	5.4	48,429	5,486
3037	Alsea School	0.02585493%	0.04863193%	15,312,006.373	290,882,257	3,421,362	2,392,962,472	1,163,744	1,244,706	80,962	5.4	633,586	14,993
3039	Corvallis School District 509J	0.35818262%	0.32255404%	15,312,006.373	290,882,257	(5,351,813)	2,392,962,472	7,718,597	6,757,507	(961,090)	5.4	(991,076)	(177,980)
3043	Philomath School District 17J	0.08045021%	0.07752680%	15,312,006.373	290,882,257	(439,129)	2,392,962,472	1,855,187	1,809,940	(45,247)	5.4	(81,320)	(8,379)
3049	Monroe Elementary School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3075	West Linn School District	0.25179506%	0.08868349%	15,312,006.373	290,882,257	(24,501,191)	2,392,962,472	2,122,163	3,304,540	1,182,377	5.4	(4,537,258)	218,959
3083	Welches Elementary School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3102	Molalla Elementary School 35	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3109	Boring School District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3111	Sandy Elementary School District 46	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3116	Colton School District 53	0.03358195%	0.03032066%	15,312,006.373	290,882,257	(489,883)	2,392,962,472	725,562	1,120,221	394,659	5.4	(90,719)	73,085
3122	Oregon City School District 62	0.20730934%	0.08843035%	15,312,006.373	290,882,257	(17,856,961)	2,392,962,472	2,116,105	1,308,016	(808,089)	5.4	(3,306,845)	(149,646)
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3160	Gladstone School District 115	0.06879661%	0.05512508%	15,312,006.373	290,882,257	(2,053,618)	2,392,962,472	1,319,122	0	(1,319,122)	5.4	(380,300)	(244,282)
3174	Canby Union High School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3175	Sandy Union High School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3176	Molalla Union High School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3179	Clatsop County School District 1C	0.06700924%	0.05093861%	15,312,006.373	290,882,257	(2,413,989)	2,392,962,472	1,218,942	0	(1,218,942)	5.4	(447,035)	(225,730)
3186	Jewell School District 8	0.02241646%	0.02511333%	15,312,006.373	290,882,257	405,101	2,392,962,472	600,953	616,906	15,953	5.4	75,019	2,954
3187	Seaside Schools	0.08552783%	0.08259817%	15,312,006.373	290,882,257	(440,068)	2,392,962,472	1,976,543	1,555,141	(421,402)	5.4	(81,494)	(78,037)
3195	Warrenton-Hammond School District	0.05121230%	0.05693525%	15,312,006.373	290,882,257	859,651	2,392,962,472	1,362,439	1,294,465	(67,974)	5.4	159,195	(12,588)
3230	Vernonia School District	0.03937035%	0.03945760%	15,312,006.373	290,882,257	13,106	2,392,962,472	944,206	1,085,449	141,243	5.4	2,427	26,156
3241	Coquille School District 8	0.07101042%	0.07359010%	15,312,006.373	290,882,257	387,497	2,392,962,472	1,760,983	1,476,173	(284,810)	5.4	71,759	(52,743)
3242	Coos Bay School District 9	0.15048306%	0.14033410%	15,312,006.373	290,882,257	(1,524,488)	2,392,962,472	3,358,142	3,407,397	49,255	5.4	(282,313)	9,121
3245	North Bend Public Schools	0.11162774%	0.12142646%	15,312,006.373	290,882,257	1,471,878	2,392,962,472	2,905,690	2,415,939	(489,751)	5.4	272,570	(90,695)
3252	Powers School District	0.01111786%	0.01163815%	15,312,006.373	290,882,257	78,154	2,392,962,472	278,497	272,117	(6,380)	5.4	14,473	(1,181)
3257	Myrtle Point School District 41	0.03613910%	0.03789134%	15,312,006.373	290,882,257	263,206	2,392,962,472	906,726	1,042,531	135,805	5.4	48,742	25,149
3264	Bandon School District	0.03996033%	0.04288099%	15,312,006.373	290,882,257	438,717	2,392,962,472	1,026,126	1,183,939	157,273	5.4	81,244	29,125
3274	Crook County School District	0.12385949%	0.10982142%	15,312,006.373	290,882,257	(2,108,676)	2,392,962,472	2,627,985	747,270	(1,880,715)	5.4	(390,496)	(348,281)
3275	Port Orford-Langlois School District 2CJ	0.01750247%	0.01632069%	15,312,006.373	290,882,257	(177,516)	2,392,962,472	390,548	531,007	140,459	5.4	(32,873)	26,011
3277	Curry County School District 3C	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3281	Ophir School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3282	Pistol River School District 16	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3283	Brookings-Harbor School District 17C	0.05999174%	0.04782194%	15,312,006.373	290,882,257	(1,828,041)	2,392,962,472	1,144,361	693,319	(451,042)	5.4	(338,526)	(83,526)

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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
3288	Central Curry School District 1	0.02629466%	0.02660240%	15,312,006.373	290,882,257	46,226	2,392,962,472	636,585	793,838	157,253	5.4	8,560	29,121
3291	Bend-La Pine Public Schools	0.92971948%	0.93573787%	15,312,006.373	290,882,257	904,030	2,392,962,472	22,391,856	20,062,758	(2,329,098)	5.4	167,413	(431,314)
3296	Sisters School District	0.04664694%	0.04648289%	15,312,006.373	290,882,257	(24,642)	2,392,962,472	1,112,318	384,684	(727,634)	5.4	(4,563)	(134,747)
3307	Oakland School District	0.03194866%	0.02927270%	15,312,006.373	290,882,257	(401,959)	2,392,962,472	700,485	905,898	205,413	5.4	(74,437)	38,039
3310	Roseburg Public Schools	0.11362042%	0.03260530%	15,312,006.373	290,882,257	(12,169,382)	2,392,962,472	780,233	53,601	(726,632)	5.4	(2,253,589)	(134,561)
3316	Glide School District 12	0.04034156%	0.03563818%	15,312,006.373	290,882,257	(706,501)	2,392,962,472	852,808	789,769	(63,039)	5.4	(130,834)	(11,674)
3318	Days Creek School District 15	0.01439890%	0.01434618%	15,312,006.373	290,882,257	(7,919)	2,392,962,472	343,299	458,483	115,184	5.4	(1,466)	21,330
3319	South Umpqua School District	0.02743413%	0.01114227%	15,312,006.373	290,882,257	(2,447,221)	2,392,962,472	266,630	4,086	(262,544)	5.4	(453,189)	(48,619)
3320	Camas Valley School District 21	0.01348496%	0.01376382%	15,312,006.373	290,882,257	41,888	2,392,962,472	329,363	384,384	55,021	5.4	7,757	10,189
3321	North Douglas School District 22	0.02170638%	0.01991562%	15,312,006.373	290,882,257	(268,962)	2,392,962,472	476,578	602,624	126,046	5.4	(49,808)	23,342
3324	Yoncalla School District 32	0.02040333%	0.02008528%	15,312,006.373	290,882,257	(47,775)	2,392,962,472	480,633	572,767	92,134	5.4	(8,847)	17,062
3325	Elkton School District 34	0.01684229%	0.01755920%	15,312,006.373	290,882,257	107,687	2,392,962,472	420,185	447,410	27,225	5.4	19,942	5,042
3331	Umpqua School District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3335	Riddle School District	0.02269956%	0.02380468%	15,312,006.373	290,882,257	166,001	2,392,962,472	569,637	661,587	91,950	5.4	30,741	17,028
3338	Glendale 77	0.01790048%	0.01913042%	15,312,006.373	290,882,257	184,750	2,392,962,472	457,784	566,819	109,035	5.4	34,213	20,192
3349	Winston-Dillard Schools	0.02848384%	0.00531653%	15,312,006.373	290,882,257	(3,479,990)	2,392,962,472	127,223	0	(127,223)	5.4	(644,443)	(23,560)
3353	Sutherlin School District 130	0.04765080%	0.03716860%	15,312,006.373	290,882,257	(1,574,544)	2,392,962,472	889,431	375,049	(514,382)	5.4	(291,582)	(95,256)
3361	Arlington Public Schools	0.00985937%	0.01009818%	15,312,006.373	290,882,257	35,872	2,392,962,472	241,646	359,297	117,651	5.4	6,643	21,787
3364	Condon Admin School District 25J	0.00782888%	0.00925639%	15,312,006.373	290,882,257	214,427	2,392,962,472	221,502	364,064	142,562	5.4	39,709	26,400
3370	Prairie City School District 4	0.00829110%	0.00983485%	15,312,006.373	290,882,257	231,889	2,392,962,472	235,344	345,846	110,502	5.4	42,942	20,463
3372	Monument School District 8	0.00165718%	0.00000000%	15,312,006.373	290,882,257	(248,927)	2,392,962,472	0	38,494	(38,494)	5.4	(46,098)	7,129
3375	Dayville School District 16J	0.00502299%	0.00642267%	15,312,006.373	290,882,257	210,248	2,392,962,472	153,692	169,568	15,876	5.4	38,935	2,940
3376	Long Creek Schools	0.00527634%	0.00506906%	15,312,006.373	290,882,257	(31,136)	2,392,962,472	121,301	146,455	25,154	5.4	(5,766)	4,658
3392	Burns-Slater School District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3394	Crane Elementary School	0.00782983%	0.00897325%	15,312,006.373	290,882,257	171,755	2,392,962,472	214,727	335,203	120,476	5.4	31,806	22,310
3395	Pine Creek School	0.00058460%	0.00058291%	15,312,006.373	290,882,257	(254)	2,392,962,472	13,949	18,491	4,542	5.4	(47)	841
3396	Diamond School District 7	0.00058785%	0.00054731%	15,312,006.373	290,882,257	(6,089)	2,392,962,472	13,097	15,487	2,390	5.4	(1,128)	443
3397	Suntex School District	0.00072606%	0.00052953%	15,312,006.373	290,882,257	(29,522)	2,392,962,472	12,671	13,024	353	5.4	(5,467)	65
3398	Drewsey School	0.00074306%	0.00075867%	15,312,006.373	290,882,257	2,345	2,392,962,472	18,155	40,616	22,461	5.4	434	4,159
3399	Frenchglen School District	0.00084564%	0.00075211%	15,312,006.373	290,882,257	(14,049)	2,392,962,472	17,998	39,810	21,812	5.4	(2,602)	4,039
3405	Fields-Trout Creek 33	0.00185348%	0.00166487%	15,312,006.373	290,882,257	(28,332)	2,392,962,472	39,840	36,071	(3,769)	5.4	(5,247)	(698)
3407	Crane Union High School	0.00841456%	0.00897916%	15,312,006.373	290,882,257	84,810	2,392,962,472	214,868	302,909	88,041	5.4	15,706	16,304
3408	Burns Union High School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3409	Hood River County School District	0.24397621%	0.22372178%	15,312,006.373	290,882,257	(3,042,444)	2,392,962,472	5,353,578	4,383,056	(970,522)	5.4	(563,416)	(179,726)
3414	Phoenix-Talent School District	0.10371878%	0.09463026%	15,312,006.373	290,882,257	(1,365,198)	2,392,962,472	2,264,467	2,037,844	(226,623)	5.4	(252,814)	(41,967)
3415	Ashland Public Schools	0.18774990%	0.19911393%	15,312,006.373	290,882,257	1,707,005	2,392,962,472	4,764,722	5,741,339	976,617	5.4	316,112	180,855
3416	Central Point School District 6	0.28656997%	0.27939211%	15,312,006.373	290,882,257	(1,078,195)	2,392,962,472	6,685,748	8,181,266	1,495,518	5.4	(199,666)	276,948
3417	Eagle Point School District 9	0.22214180%	0.22203711%	15,312,006.373	290,882,257	(15,726)	2,392,962,472	5,313,265	6,802,491	1,489,226	5.4	(2,912)	275,783
3424	Rogue River School District	0.05632893%	0.05826372%	15,312,006.373	290,882,257	290,627	2,392,962,472	1,394,229	1,632,927	238,698	5.4	53,820	44,203
3432	Prospect School District	0.01451657%	0.01381317%	15,312,006.373	290,882,257	(105,659)	2,392,962,472	330,544	432,509	101,965	5.4	(19,566)	18,882
3439	Butte Falls School District	0.01661930%	0.01606101%	15,312,006.373	290,882,257	(63,861)	2,392,962,472	384,334	465,489	81,155	5.4	(15,530)	15,029
3440	Pinehurst School	0.00172413%	0.00195596%	15,312,006.373	290,882,257	34,824	2,392,962,472	46,805	55,361	8,556	5.4	6,449	1,584
3445	Culver School District 4	0.04638671%	0.04895108%	15,312,006.373	290,882,257	385,197	2,392,962,472	1,171,381	1,350,535	179,154	5.4	71,333	33,177
3446	Ashwood School	0.00065686%	0.00065331%	15,312,006.373	290,882,257	(533)	2,392,962,472	15,633	24,207	8,574	5.4	(99)	1,588
3447	Madras School District	0.08019887%	0.03626949%	15,312,006.373	290,882,257	(6,598,686)	2,392,962,472	867,915	953,110	85,195	5.4	(1,221,979)	15,777
3451	Black Butte School District	0.00270739%	0.00270082%	15,312,006.373	290,882,257	(987)	2,392,962,472	64,630	65,108	478	5.4	(183)	89
3453	Josephine County School District CU	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3454	Grants Pass School District	0.39763541%	0.39329147%	15,312,006.373	290,882,257	(652,508)	2,392,962,472	9,411,317	11,195,785	1,784,468	5.4	(120,835)	330,457
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3456	Klamath County School District	0.42510282%	0.41355300%	15,312,006.373	290,882,257	(1,734,913)	2,392,962,472	9,896,168	12,532,855	2,636,687	5.4	(321,280)	488,275
3457	Klamath Falls City Schools	0.18249649%	0.18059107%	15,312,006.373	290,882,257	(286,215)	2,392,962,472	4,321,477	5,310,633	989,156	5.4	(53,003)	183,177
3460	Union School District 5	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3461	Lake County School District 7	0.02238445%	0.00767090%	15,312,006.373	290,882,257	(2,210,141)	2,392,962,472	183,562	553,179	369,617	5.4	(409,285)	68,448
3462	Paisley School District	0.01015000%	0.00929747%	15,312,006.373	290,882,257	(128,059)	2,392,962,472	222,485	261,723	39,238	5.4	(23,715)	7,266
3463	North Lake School District 14	0.01742915%	0.01732919%	15,312,006.373	290,882,257	(15,015)	2,392,962,472	414,681	659,633	244,952	5.4	(2,781)	45,361
3464	Plush School District	0.00119983%	0.00135370%	15,312,006.373	290,882,257	23,114	2,392,962,472	32,394	40,987	8,593	5.4	4,280	1,591
3465	Adel School District 21	0.00075254%	0.00073148%	15,312,006.373	290,882,257	(3,163)	2,392,962,472	17,504	34,853	17,349	5.4	(586)	3,213
3470	Pleasant Hill School District	0.05195295%	0.05197906%	15,312,006.373	290,882,257	3,922	2,392,962,472	1,243,839	1,453,232	209,393	5.4	726	38,776
3473	Eugene School District 4J	0.96785523%	0.91766886%	15,312,006.373	290,882,257	(7,538,557)	2,392,962,472	21,959,471	25,919,685	3,960,214	5.4	(1,396,029)	733,373
3487	Springfield School District 19	0.22201616%	0.04969679%	15,312,006.373	290,882,257	(25,884,306)	2,392,962,472	1,189,226	698,239	(490,987)	5.4	(4,793,390)	(90,924)

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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
3494	Fern Ridge School District	0.05373647%	0.05203497%	15,312,006.373	290,882,257	(525,964)	2,392,962,472	1,202,104	986,567	(215,537)	5.4	(97,401)	(39,914)
3498	Mapleton School District	0.01554734%	0.01603604%	15,312,006.373	290,882,257	73,408	2,392,962,472	383,736	478,920	95,184	5.4	13,594	17,627
3502	Creswell School District 40	0.06611689%	0.06154012%	15,312,006.373	290,882,257	(687,482)	2,392,962,472	1,472,632	1,706,288	233,656	5.4	(127,311)	43,270
3506	South Lane School District	0.04136532%	0.00144784%	15,312,006.373	290,882,257	(5,996,055)	2,392,962,472	34,646	162,885	128,239	5.4	(1,110,381)	23,748
3510	Bethel School District	0.11863891%	0.06291972%	15,312,006.373	290,882,257	(8,369,649)	2,392,962,472	1,505,645	3,657,075	2,151,430	5.4	(1,549,935)	398,413
3517	Crow-Applegate-Lorane District 66	0.02077755%	0.02267819%	15,312,006.373	290,882,257	285,497	2,392,962,472	542,681	686,222	143,541	5.4	52,870	26,582
3519	McKenzie School District	0.02068094%	0.02267743%	15,312,006.373	290,882,257	299,895	2,392,962,472	542,662	595,485	52,823	5.4	55,536	9,782
3520	Junction City School District 69	0.05340423%	0.04096645%	15,312,006.373	290,882,257	(1,868,295)	2,392,962,472	980,312	1,494,412	514,100	5.4	(345,981)	95,204
3522	Lowell School District	0.02860710%	0.02873329%	15,312,006.373	290,882,257	18,955	2,392,962,472	687,577	611,262	(76,315)	5.4	3,510	(14,132)
3524	Oakridge School District	0.01374485%	0.00861933%	15,312,006.373	290,882,257	(769,911)	2,392,962,472	206,257	311,564	105,307	5.4	(142,576)	19,501
3527	Marcola School District 79	0.02529251%	0.02559892%	15,312,006.373	290,882,257	46,027	2,392,962,472	612,573	783,036	170,463	5.4	8,524	31,567
3533	Triangle Lake Schools	0.01740170%	0.01933308%	15,312,006.373	290,882,257	290,115	2,392,962,472	462,633	708,455	245,822	5.4	53,725	45,523
3537	Siuslaw School District 97J	0.07096546%	0.06381782%	15,312,006.373	290,882,257	(1,073,656)	2,392,962,472	1,527,136	1,271,990	(255,146)	5.4	(198,825)	(47,249)
3579	Lincoln County School District	0.06790750%	0.00000000%	15,312,006.373	290,882,257	(10,200,470)	2,392,962,472	0	0	0	5.4	(1,888,976)	0
3582	Linn County School District 5	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3603	Hamilton Creek School District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3613	Harris School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3615	Central Linn School District 552C	0.04090592%	0.04256772%	15,312,006.373	290,882,257	249,621	2,392,962,472	1,018,630	1,122,177	103,547	5.4	46,226	19,175
3618	Sweet Home School District 55	0.07839849%	0.05874997%	15,312,006.373	290,882,257	(2,951,429)	2,392,962,472	1,405,865	1,587,291	181,426	5.4	(546,561)	33,597
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3647	Scio School District 95C	0.03445149%	0.03138697%	15,312,006.373	290,882,257	(460,325)	2,392,962,472	751,078	901,824	150,746	5.4	(85,245)	27,916
3665	Santiam Canyon School District	0.03003241%	0.02906675%	15,312,006.373	290,882,257	(145,053)	2,392,962,472	695,556	531,370	(164,186)	5.4	(26,862)	(30,405)
3676	Harrisburg High School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3684	Ontario School District 8C	0.14106588%	0.12388439%	15,312,006.373	290,882,257	(2,580,853)	2,392,962,472	2,964,507	2,705,205	(259,302)	5.4	(477,936)	(48,019)
3687	Juntura Grade School	0.00077857%	0.00066885%	15,312,006.373	290,882,257	(16,480)	2,392,962,472	16,005	16,334	329	5.4	(3,052)	61
3689	Vale School District 15	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	1,032	1,032	5.4	0	191
3694	Nyssa School District 26	0.08264740%	0.08330047%	15,312,006.373	290,882,257	98,099	2,392,962,472	1,993,349	2,388,399	395,050	5.4	18,166	73,157
3696	Annex Elementary School	0.00711230%	0.00764130%	15,312,006.373	290,882,257	79,463	2,392,962,472	182,853	242,248	59,395	5.4	14,715	10,999
3707	Adrian School District 61	0.01866680%	0.01978893%	15,312,006.373	290,882,257	168,557	2,392,962,472	473,542	541,356	67,814	5.4	31,214	12,558
3709	Harper School District 66	0.00971306%	0.01105450%	15,312,006.373	290,882,257	201,499	2,392,962,472	264,530	424,847	160,317	5.4	37,315	29,688
3712	W W Jones School	0.00134474%	0.00141335%	15,312,006.373	290,882,257	10,307	2,392,962,472	33,821	35,665	1,844	5.4	1,909	341
3715	Vale High School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3720	Silverton RFD	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3727	Aumsville Elementary	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3729	Jefferson School District 14Cj	0.03296378%	0.02748434%	15,312,006.373	290,882,257	(823,073)	2,392,962,472	657,690	299,997	(357,693)	5.4	(152,421)	(66,239)
3730	North Marion School District 15	0.04251060%	0.00813460%	15,312,006.373	290,882,257	(5,163,661)	2,392,962,472	194,658	111,351	(83,307)	5.4	(956,234)	(15,427)
3732	Marion Elementary School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3735	Salem-Keizer Public Schools	2.20457960%	1.98568438%	15,312,006.373	290,882,257	(32,880,522)	2,392,962,472	47,516,682	47,029,334	(487,348)	5.4	(6,088,986)	(90,250)
3750	St Paul School District	0.01794737%	0.01954677%	15,312,006.373	290,882,257	240,248	2,392,962,472	467,747	613,908	146,161	5.4	44,490	27,067
3759	Eldridge Elementary	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3760	West Stayton School District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3761	Bethany Elementary	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3763	Butte Creek School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3769	Scotts Mills School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3771	Gervais Elementary School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3772	Stayton School District 77J	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3780	Mt Angel School District 91	0.0467093%	0.04289044%	15,312,006.373	290,882,257	(582,893)	2,392,962,472	1,026,352	1,215,168	188,816	5.4	(107,943)	34,966
3781	Silver Crest School District 93	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3786	Woodburn School District	0.38438060%	0.37380512%	15,312,006.373	290,882,257	(1,588,555)	2,392,962,472	8,945,016	10,846,055	1,901,039	5.4	(294,177)	352,044
3794	Detroit School District 123J	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3804	Monitor School District 142J	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3806	Cloverdale School District 144	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3809	Morrow County Schools	0.07059524%	0.05315776%	15,312,006.373	290,882,257	(2,619,306)	2,392,962,472	1,272,045	1,384,327	112,282	5.4	(485,057)	20,793
3818	Portland Public Schools	1.31866444%	0.0963603%	15,312,006.373	290,882,257	(121,525,162)	2,392,962,472	12,195,399	4,531,009	(7,664,390)	5.4	(22,504,660)	(1,419,331)
3820	Parkrose School District	0.05565250%	0.00177846%	15,312,006.373	290,882,257	(8,092,486)	2,392,962,472	42,558	1,866,279	1,823,721	5.4	(1,498,609)	337,726
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3823	Orient School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3824	Reynolds School District	0.45972007%	0.41184287%	15,312,006.373	290,882,257	(7,191,694)	2,392,962,472	9,855,245	6,423,317	(3,431,928)	5.4	(1,331,795)	(635,542)
3842	Corbett School District 39	0.06691439%	0.06618315%	15,312,006.373	290,882,257	(109,841)	2,392,962,472	1,583,738	1,922,753	339,015	5.4	(20,341)	62,781

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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
3843	David Douglas School District	0.76920752%	0.74166917%	15,312,006.373	290,882,257	(4,136,570)	2,392,962,472	17,747,865	20,106,072	2,358,207	5.4	(766,031)	436,705
3847	Riverdale School	0.04054905%	0.03322327%	15,312,006.373	290,882,257	(1,100,415)	2,392,962,472	795,020	707,673	(87,347)	5.4	(203,781)	(16,175)
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3850	Dallas School District	0.06332636%	0.02402000%	15,312,006.373	290,882,257	(5,904,257)	2,392,962,472	574,790	1,949,699	1,374,909	5.4	(1,093,381)	254,613
3859	Central School District 13J	0.15913376%	0.15080067%	15,312,006.373	290,882,257	(1,251,724)	2,392,962,472	3,608,603	2,829,225	(779,378)	5.4	(231,801)	(144,329)
3865	Perrydale School District 21	0.02137120%	0.01975851%	15,312,006.373	290,882,257	(242,244)	2,392,962,472	472,814	458,651	(14,163)	5.4	(44,860)	(2,623)
3887	Falls City School District	0.01286538%	0.01217483%	15,312,006.373	290,882,257	(73,686)	2,392,962,472	291,339	123,626	(167,713)	5.4	(13,646)	(31,058)
3894	Sherman County School District 9	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3902	Tillamook Public Schools	0.05191885%	0.01598580%	15,312,006.373	290,882,257	(5,397,548)	2,392,962,472	382,534	5,259	(377,275)	5.4	(999,546)	(69,866)
3920	Neah-Kah-Nie School District	0.06815183%	0.06039398%	15,312,006.373	290,882,257	(1,165,316)	2,392,962,472	1,445,205	1,939,987	494,782	5.4	(215,799)	91,626
3927	Echo School District	0.00890384%	0.00438480%	15,312,006.373	290,882,257	(678,811)	2,392,962,472	104,927	59,585	(45,342)	5.4	(125,706)	(8,397)
3928	Umatilla School District 6R	0.00715807%	0.02717299%	15,312,006.373	290,882,257	(1,499,871)	2,392,962,472	650,239	613,776	(36,463)	5.4	(277,754)	(6,752)
3929	Ferndale School District 10	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3931	Pendleton School District 16R	0.10230870%	0.07931851%	15,312,006.373	290,882,257	(3,453,385)	2,392,962,472	1,898,062	312,610	(1,585,452)	5.4	(639,516)	(293,602)
3935	Athena-Weston School District 29Rj	0.03810914%	0.03884323%	15,312,006.373	290,882,257	0	2,392,962,472	929,504	1,156,605	227,101	5.4	20,420	42,056
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3942	Stanfield School District	0.02161167%	0.01978931%	15,312,006.373	290,882,257	(273,739)	2,392,962,472	473,551	289,706	(183,845)	5.4	(50,692)	(34,045)
3944	Ukiah School	0.00418303%	0.00404326%	15,312,006.373	290,882,257	(20,995)	2,392,962,472	96,754	121,159	24,405	5.4	(3,888)	4,519
3957	Helix School District	0.01169610%	0.01210319%	15,312,006.373	290,882,257	61,150	2,392,962,472	289,625	388,446	98,821	5.4	11,324	18,300
3958	Pilot Rock School District 2R	0.01644698%	0.01561920%	15,312,006.373	290,882,257	(124,343)	2,392,962,472	373,762	221,334	(152,428)	5.4	(23,026)	(28,227)
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
3965	La Grande Public Schools	0.05018315%	0.02857328%	15,312,006.373	290,882,257	(3,246,045)	2,392,962,472	683,748	320,391	(363,357)	5.4	(601,119)	(67,288)
3966	Union County School District	0.01710301%	0.01758184%	15,312,006.373	290,882,257	71,925	2,392,962,472	420,727	279,353	(141,374)	5.4	13,319	(28,180)
3967	North Powder School District	0.01987586%	0.01958091%	15,312,006.373	290,882,257	(44,305)	2,392,962,472	468,564	587,799	119,235	5.4	(8,205)	22,081
3969	Imbler School District	0.01990286%	0.01689958%	15,312,006.373	290,882,257	(451,126)	2,392,962,472	404,401	618,977	214,576	5.4	(83,542)	39,736
3970	Cove School District	0.01482062%	0.01815743%	15,312,006.373	290,882,257	501,227	2,392,962,472	434,500	419,538	(14,962)	5.4	92,820	18,300
3973	Elgin School District 23	0.02524496%	0.02292008%	15,312,006.373	290,882,257	(349,224)	2,392,962,472	548,469	687,391	138,922	5.4	(64,671)	25,726
3986	Joseph School District 6	0.01887087%	0.01889810%	15,312,006.373	290,882,257	4,089	2,392,962,472	452,224	650,827	198,603	5.4	757	36,778
3990	Wallowa School	0.01472797%	0.01485521%	15,312,006.373	290,882,257	19,113	2,392,962,472	355,480	435,891	80,411	5.4	3,539	14,891
3993	Enterprise School District 21	0.02572495%	0.02531017%	15,312,006.373	290,882,257	(62,305)	2,392,962,472	605,663	683,551	77,888	5.4	(11,538)	14,424
4003	Troy School District 54	0.00063155%	0.00077499%	15,312,006.373	290,882,257	21,547	2,392,962,472	18,545	14,354	(4,191)	5.4	3,990	(776)
4008	Chenoweth School District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4012	Dufur Schools	0.02455217%	0.02814678%	15,312,006.373	290,882,257	539,951	2,392,962,472	673,542	636,953	(36,589)	5.4	99,991	(6,776)
4022	Maupin Grade School 84	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4025	West Union School District 1	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4034	Gaston Public Schools	0.02036713%	0.01939702%	15,312,006.373	290,882,257	(145,721)	2,392,962,472	464,163	198,071	(266,092)	5.4	(26,985)	(49,276)
4035	Banks School District	0.04903241%	0.04726508%	15,312,006.373	290,882,257	(265,473)	2,392,962,472	1,131,036	1,333,204	202,168	5.4	(49,162)	37,439
4047	Reedville School District 29	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4055	Groner School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4062	Beaverton School District	2.27836814%	2.09965081%	15,312,006.373	290,882,257	(26,845,352)	2,392,962,472	50,243,856	56,242,865	5,999,009	5.4	(4,971,361)	1,110,928
4080	North Plains School District 70	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4105	Hillsboro Union High School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4109	Spray School District 1	0.00508494%	0.00499916%	15,312,006.373	290,882,257	(12,886)	2,392,962,472	119,628	203,912	84,284	5.4	(2,386)	15,608
4114	Fossil School District 21J	0.00806540%	0.00840483%	15,312,006.373	290,882,257	50,986	2,392,962,472	201,124	345,304	144,180	5.4	9,442	26,700
4128	Yamhill Grade School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4135	Newberg School District 29Jt	0.21390982%	0.18523668%	15,312,006.373	290,882,257	(4,307,028)	2,392,962,472	4,432,644	2,272,298	(2,160,346)	5.4	(797,598)	(400,064)
4142	McMinnville Schools	0.34252742%	0.33262892%	15,312,006.373	290,882,257	(1,486,866)	2,392,962,472	7,959,685	7,639,630	(320,055)	5.4	(275,346)	(59,269)
4144	Sheridan School District 48J	0.04100453%	0.05069182%	15,312,006.373	290,882,257	1,455,139	2,392,962,472	1,213,036	1,204,217	(8,819)	5.4	269,470	(1,633)
4166	Yamhill-Carlton School District 1	0.01840913%	0.00402170%	15,312,006.373	290,882,257	(2,161,154)	2,392,962,472	96,238	0	(96,238)	5.4	(400,214)	(17,822)
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4189	Wasco County High School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4203	Victor Point School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4218	Curry County Education Service District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4219	Grant County Education Service District	0.00528778%	0.00552345%	15,312,006.373	290,882,257	35,400	2,392,962,472	132,174	208,789	76,615	5.4	6,556	14,188
4220	Jefferson County Education Service District	0.00588843%	0.00499228%	15,312,006.373	290,882,257	(134,612)	2,392,962,472	119,463	137,155	17,692	5.4	(24,928)	3,276
4221	Marion Education Service District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4223	InterMountain Education Service District	0.05683678%	0.04521915%	15,312,006.373	290,882,257	(1,745,098)	2,392,962,472	1,082,077	732,632	(349,445)	5.4	(323,166)	(64,712)
4224	Wallowa County Region 18	0.01247287%	0.01152737%	15,312,006.373	290,882,257	(142,024)	2,392,962,472	275,846	357,708	81,862	5.4	(26,301)	15,160
4225	Washington County Education Service District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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	Measurement Period
4226	North Central Education Service District	0.00633691%	0.00788369%	15,312,006.373	290,882,257	232,343	2,392,962,472	188,654	344,396	155,742	5.4	43,026	28,841
4227	Cascade School District UH5	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4230	Mari-Linn School District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4232	South Coast Education Service District Region 7	0.06078607%	0.05852634%	15,312,006.373	290,882,257	(339,437)	2,392,962,472	1,400,513	1,779,168	378,655	5.4	(62,859)	70,121
4237	Douglas Education Service District	0.12717245%	0.13826679%	15,312,006.373	290,882,257	1,666,494	2,392,962,472	3,308,672	3,216,159	(92,513)	5.4	308,610	(17,132)
4238	Multnomah Education Service District	0.07754410%	0.00000000%	15,312,006.373	290,882,257	(11,647,996)	2,392,962,472	0	605,095	605,095	5.4	(2,157,036)	112,055
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4252	High Desert Education Service District	0.10881265%	0.11542577%	15,312,006.373	290,882,257	993,365	2,392,962,472	2,762,095	3,140,836	378,741	5.4	183,956	70,137
4254	Willamette Education Service District	0.13482202%	0.15145961%	15,312,006.373	290,882,257	2,499,153	2,392,962,472	3,624,372	1,933,510	(1,690,862)	5.4	462,806	(313,123)
4258	Hermiston School District 8R	0.07966760%	0.02250611%	15,312,006.373	290,882,257	(8,586,299)	2,392,962,472	538,563	1,474,890	936,327	5.4	(1,590,055)	173,394
4259	Clackamas Education Service District	0.14642092%	0.14629732%	15,312,006.373	290,882,257	(18,567)	2,392,962,472	3,500,840	3,390,909	(109,931)	5.4	(3,438)	(20,358)
4260	Greater Albany School District 8J	0.48798322%	0.47875375%	15,312,006.373	290,882,257	(1,386,370)	2,392,962,472	11,456,398	10,966,287	(490,111)	5.4	(256,735)	(90,761)
4268	Lake Oswego School District	0.38842980%	0.34451761%	15,312,006.373	290,882,257	(6,596,105)	2,392,962,472	8,244,177	7,845,248	(398,929)	5.4	(1,221,501)	(73,876)
4270	Silver Falls School District	0.09011635%	0.03746856%	15,312,006.373	290,882,257	(7,908,290)	2,392,962,472	896,609	855,829	(40,780)	5.4	(1,464,498)	(7,552)
4271	Malheur Education Service District Region 14	0.02645609%	0.03299935%	15,312,006.373	290,882,257	982,870	2,392,962,472	789,662	1,067,135	277,473	5.4	182,013	51,384
4272	Linn-Benton-Lincoln Education Service District	0.14252110%	0.14769975%	15,312,006.373	290,882,257	777,891	2,392,962,472	3,534,400	4,482,575	948,175	5.4	144,054	175,588
4273	Double O School District	0.00073895%	0.00051429%	15,312,006.373	290,882,257	(33,747)	2,392,962,472	12,307	16,825	4,518	5.4	(6,249)	837
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4276	Lane County Education Service District	0.08829119%	0.10019674%	15,312,006.373	290,882,257	1,788,348	2,392,962,472	2,397,670	2,368,571	(29,099)	5.4	331,176	(5,389)
4277	Mitchell School	0.00690158%	0.00569545%	15,312,006.373	290,882,257	(181,174)	2,392,962,472	136,290	158,515	22,225	5.4	(33,551)	4,116
4279	St Helens School District 502	0.10307924%	0.08513262%	15,312,006.373	290,882,257	(2,695,784)	2,392,962,472	2,037,192	710,852	(1,326,340)	5.4	(499,219)	(245,619)
4280	Northwest Regional Education Service District	0.34249536%	0.35775440%	15,312,006.373	290,882,257	2,292,079	2,392,962,472	8,560,929	10,790,481	2,229,552	5.4	424,459	412,880
4286	Southern Oregon Education Service District	0.11005822%	0.11128552%	15,312,006.373	290,882,257	184,715	2,392,962,472	2,663,021	2,939,896	276,875	5.4	34,206	51,273
4288	Medford School District 549C	0.69361383%	0.68222320%	15,312,006.373	290,882,257	(1,711,000)	2,392,962,472	16,325,345	16,434,185	108,840	5.4	(316,852)	20,156
4291	Dayton Public Schools	0.02829770%	0.02333689%	15,312,006.373	290,882,257	(745,170)	2,392,962,472	558,443	349,313	(209,130)	5.4	(137,994)	(38,728)
4293	Lake County Education Service District	0.00561135%	0.00661154%	15,312,006.373	290,882,257	150,240	2,392,962,472	158,212	250,050	91,838	5.4	27,822	17,007
4294	Harney Education Service District Region XVII	0.01113356%	0.01176543%	15,312,006.373	290,882,257	94,914	2,392,962,472	281,542	447,384	165,842	5.4	17,577	30,711
4295	Wasco County Education Service District	0.02414247%	0.02766679%	15,312,006.373	290,882,257	527,667	2,392,962,472	662,056	933,027	270,971	5.4	98,036	50,180
4297	Yamhill Education Service District	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4306	Amity School District	0.02659027%	0.01847658%	15,312,006.373	290,882,257	(1,218,768)	2,392,962,472	442,138	167,653	(274,485)	5.4	(225,698)	(50,831)
4307	Columbia School District 5J	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4309	Scappoose School District	0.11011740%	0.11483703%	15,312,006.373	290,882,257	708,941	2,392,962,472	2,748,007	3,657,192	909,185	5.4	131,285	168,368
4311	Redmond School District 2J	0.15908710%	0.07907896%	15,312,006.373	290,882,257	(12,018,121)	2,392,962,472	1,892,330	3,502,101	1,609,771	5.4	(2,225,578)	298,106
4312	Reedsport School District	0.03179003%	0.02670132%	15,312,006.373	290,882,257	(764,382)	2,392,962,472	638,953	568,365	(70,588)	5.4	(141,552)	(13,072)
4313	Forest Grove School District	0.33239071%	0.31429749%	15,312,006.373	290,882,257	(2,717,806)	2,392,962,472	7,521,021	8,018,480	497,459	5.4	(503,297)	92,122
4314	Willamina School District 30J	0.04830448%	0.05116236%	15,312,006.373	290,882,257	429,285	2,392,962,472	1,224,296	1,323,134	98,838	5.4	79,497	18,303
4315	John Day School District	0.02581857%	0.01954086%	15,312,006.373	290,882,257	(942,982)	2,392,962,472	467,605	228,196	(239,409)	5.4	(174,626)	(44,335)
4316	Tigard-Tualatin School District 23J	0.76972530%	0.73993809%	15,312,006.373	290,882,257	(4,474,374)	2,392,962,472	17,706,441	20,883,315	3,176,874	5.4	(828,588)	588,310
4317	Shenwood School District 88J	0.28726954%	0.26566034%	15,312,006.373	290,882,257	(3,245,944)	2,392,962,472	6,357,152	6,997,752	640,600	5.4	(601,101)	118,630
4320	Rainier School District 13	0.04010464%	0.03609078%	15,312,006.373	290,882,257	(602,930)	2,392,962,472	863,638	641,702	(221,936)	5.4	(111,654)	(41,099)
4321	North Clackamas School District 12	0.86825591%	0.78787535%	15,312,006.373	290,882,257	(12,074,064)	2,392,962,472	18,853,561	13,002,372	(5,851,189)	5.4	(2,235,938)	(1,083,554)
4323	Estacada School District 108	0.10170357%	0.09558308%	15,312,006.373	290,882,257	(919,367)	2,392,962,472	2,287,267	1,772,266	(515,001)	5.4	(170,253)	(95,371)
4324	Centennial School District 28	0.39108237%	0.36422883%	15,312,006.373	290,882,257	(4,033,703)	2,392,962,472	8,715,859	10,721,261	2,005,402	5.4	(746,982)	371,371
4326	Harney County School District 3	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	3,876	3,876	5.4	0	718
4327	Jordan Valley School District 3	0.00633129%	0.00643122%	15,312,006.373	290,882,257	15,010	2,392,962,472	153,897	189,490	35,593	5.4	2,780	6,591
4329	Gervais School District 1	0.02510089%	0.01727113%	15,312,006.373	290,882,257	(1,176,118)	2,392,962,472	413,292	7,979	(405,313)	5.4	(217,800)	(75,058)
4330	Vale School District 84	0.06242596%	0.06184448%	15,312,006.373	290,882,257	(87,345)	2,392,962,472	1,479,915	1,507,923	28,008	5.4	(16,175)	5,187
4331	Molalla River School District	0.07695189%	0.05096015%	15,312,006.373	290,882,257	(3,904,252)	2,392,962,472	1,219,457	0	(1,219,457)	5.4	(723,010)	(225,825)
4332	Gresham-Barlow School District 10	0.48900066%	0.41837800%	15,312,006.373	290,882,257	(10,608,318)	2,392,962,472	10,011,629	10,367,225	355,596	5.4	(1,964,503)	65,851
4333	Canby School District	0.19960264%	0.15741544%	15,312,006.373	290,882,257	(6,336,991)	2,392,962,472	3,766,892	1,951,381	(1,815,511)	5.4	(1,173,517)	(336,206)
4334	Cascade School District 5	0.09909190%	0.08190934%	15,312,006.373	290,882,257	(2,081,014)	2,392,962,472	1,960,060	1,691,240	(268,820)	5.4	(477,966)	(49,781)
4335	Milton-Freewater Unified School District 7	0.04449763%	0.02166372%	15,312,006.373	290,882,257	(3,429,910)	2,392,962,472	518,405	0	(518,405)	5.4	(635,169)	(96,001)
4336	Nestucca Valley School District 101	0.03043973%	0.03366397%	15,312,006.373	290,882,257	484,318	2,392,962,472	805,566	816,084	10,518	5.4	89,689	1,948
4337	Sherman County School District	0.01165239%	0.00835437%	15,312,006.373	290,882,257	(495,400)	2,392,962,472	199,917	357,298	157,381	5.4	(91,741)	29,145
4338	Three Rivers U J School District	0.22596488%	0.20104887%	15,312,006.373	290,882,257	(3,742,684)	2,392,962,472	4,811,024	4,453,405	(357,619)	5.4	(693,086)	(66,226)
4339	Lebanon Community School District	0.23470108%	0.25127314%	15,312,006.373	290,882,257	2,489,309	2,392,962,472	6,012,872	6,808,510	795,638	5.4	460,983	147,340
4340	Monroe School District 1J	0.01869480%	0.01597978%	15,312,006.373	290,882,257	(407,829)	2,392,962,472	382,390	341,720	(40,670)	5.4	(75,524)	(7,531)
4341	Hillsboro School District 1J	0.07559541%	0.09436721%	15,312,006.373	290,882,257	(19,816,351)	2,392,962,472	22,581,721	24,858,143	2,276,422	5.4	(3,669,695)	421,560
4342	North Santiam School District 29J	0.04412934%	0.01650714%	15,312,006.373	290,882,257	(4,149,165)	2,392,962,472	395,010	2,904	(392,106)	5.4	(768,364)	(72,612)
4343	Harrisburg School District 7	0.04587727%	0.04990326%	15,312,006.373	290,882,257	604,749	2,392,962,472	1,194,166	1,296,416	102,250	5.4	111,991	18,935

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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	
												Share Recognized During Measurement Period	Employer Contributions Recognized During Measurement Period
4344	South Wasco County School District 1	0.01906771%	0.02066415%	15,312,006.373	290,882,257	239,803	2,392,962,472	494,485	832,982	338,497	5.4	44,408	62,685
4345	Oregon Trail School District 46	0.23604460%	0.24051032%	15,312,006.373	290,882,257	670,801	2,392,962,472	5,755,322	7,030,066	1,274,744	5.4	124,222	236,064
4346	Knappa School District 4	0.03345735%	0.03607588%	15,312,006.373	290,882,257	393,332	2,392,962,472	863,282	931,500	68,218	5.4	72,839	12,633
4347	Clatskanie School District 6J	0.05363157%	0.05437935%	15,312,006.373	290,882,257	112,325	2,392,962,472	1,301,277	1,563,189	261,912	5.4	20,801	48,502
4348	Lourdes Charter School	0.00181640%	0.00168340%	15,312,006.373	290,882,257	(19,978)	2,392,962,472	40,283	53,727	13,444	5.4	(3,700)	2,490
4350	Ridgeline Montessori	0.01090593%	0.01032125%	15,312,006.373	290,882,257	(87,825)	2,392,962,472	246,984	325,590	78,606	5.4	(18,264)	14,557
4351	The Village School	0.00248235%	0.00291609%	15,312,006.373	290,882,257	65,152	2,392,962,472	69,781	55,611	(14,170)	5.4	12,065	(2,624)
4352	Armadillo Technical Institute	0.00412221%	0.00391537%	15,312,006.373	290,882,257	(31,069)	2,392,962,472	93,693	90,200	(3,493)	5.4	(5,754)	(647)
4354	Opal Charter School	0.00261661%	0.00000000%	15,312,006.373	290,882,257	(393,043)	2,392,962,472	0	0	0	5.4	(72,786)	0
4355	Three Rivers Charter School	0.00700499%	0.00534914%	15,312,006.373	290,882,257	(248,727)	2,392,962,472	128,003	169,379	41,376	5.4	(46,061)	7,662
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4360	Luckiamute Valley Charter School	0.01061144%	0.01325961%	15,312,006.373	290,882,257	397,785	2,392,962,472	317,297	386,835	69,538	5.4	73,664	12,877
4361	Rimrock Expeditionary Alternative Learning	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4362	Kings Valley Charter School	0.00084278%	0.00035126%	15,312,006.373	290,882,257	(73,833)	2,392,962,472	8,406	9,593	1,187	5.4	(13,673)	220
4363	Multisensory Learning Academy	0.02761846%	0.02432571%	15,312,006.373	290,882,257	(494,608)	2,392,962,472	582,105	668,655	86,550	5.4	(91,594)	16,028
4365	Mitch Charter School	0.00958564%	0.01006825%	15,312,006.373	290,882,257	72,493	2,392,962,472	240,929	225,927	(15,002)	5.4	13,425	(2,778)
4366	Sand Ridge Charter School	0.01206043%	0.01279809%	15,312,006.373	290,882,257	110,806	2,392,962,472	306,253	282,508	(23,745)	5.4	20,520	(4,397)
4367	Arthur Academy Charter School	0.03953453%	0.04440411%	15,312,006.373	290,882,257	731,465	2,392,962,472	1,062,574	1,045,407	(17,167)	5.4	135,456	(3,179)
4369	Trillium Charter School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4370	Howard Street Charter School, Inc.	0.00598353%	0.00537394%	15,312,006.373	290,882,257	(91,566)	2,392,962,472	128,596	184,267	55,671	5.4	(16,957)	10,309
4371	The Lighthouse School	0.00896740%	0.00629333%	15,312,006.373	290,882,257	(401,676)	2,392,962,472	150,597	256,353	105,756	5.4	(74,384)	19,584
4373	Sheridan Japanese School Foundation	0.00362040%	0.00263251%	15,312,006.373	290,882,257	(148,393)	2,392,962,472	62,995	19,789	(43,206)	5.4	(27,480)	(8,001)
4374	Ione School District	0.01566191%	0.01335890%	15,312,006.373	290,882,257	(345,938)	2,392,962,472	319,673	358,560	38,887	5.4	(64,063)	7,201
4375	Eddyville Charter School	0.01195256%	0.01596718%	15,312,006.373	290,882,257	603,042	2,392,962,472	382,089	401,739	19,650	5.4	111,674	3,639
4376	Four Rivers Community School	0.01739910%	0.01816064%	15,312,006.373	290,882,257	114,391	2,392,962,472	434,577	561,864	127,287	5.4	21,184	23,572
4378	Mosier Community School	0.00839242%	0.00706593%	15,312,006.373	290,882,257	(199,253)	2,392,962,472	169,085	245,609	76,524	5.4	(36,899)	14,171
4379	Siletz Valley School	0.01293145%	0.01309043%	15,312,006.373	290,882,257	23,881	2,392,962,472	313,249	392,962	79,713	5.4	4,422	14,762
4380	The Emerson School	0.00557809%	0.00576112%	15,312,006.373	290,882,257	27,493	2,392,962,472	137,861	148,280	10,419	5.4	5,091	1,929
4381	North Wasco County School District 21	0.13302220%	0.10757696%	15,312,006.373	290,882,257	(3,822,161)	2,392,962,472	2,574,276	2,414,671	(159,605)	5.4	(707,808)	(29,556)
4382	Self Enhancement Inc	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4383	City View Charter School	0.01120543%	0.00945616%	15,312,006.373	290,882,257	(262,759)	2,392,962,472	226,282	342,652	116,370	5.4	(48,659)	21,550
4386	Nixyaawii Community School	0.00532831%	0.00478030%	15,312,006.373	290,882,257	(82,317)	2,392,962,472	114,391	177,575	63,184	5.4	(15,244)	11,701
4388	West Lane Tech	0.00542554%	0.00412422%	15,312,006.373	290,882,257	(195,473)	2,392,962,472	98,691	136,771	38,080	5.4	(36,199)	7,052
4390	Oregon Connections Academy	0.13044873%	0.12449733%	15,312,006.373	290,882,257	(893,967)	2,392,962,472	2,979,174	2,823,244	(155,930)	5.4	(165,549)	(28,876)
4392	Eagleridge High School	0.00856895%	0.00865689%	15,312,006.373	290,882,257	13,210	2,392,962,472	207,156	235,800	28,644	5.4	2,446	5,304
4393	Cascade Heights Public Charter School	0.00937481%	0.00921284%	15,312,006.373	290,882,257	(24,330)	2,392,962,472	220,460	247,969	27,509	5.4	(4,506)	5,094
4396	Sweet Home Charter School	0.00505027%	0.00461132%	15,312,006.373	290,882,257	(65,935)	2,392,962,472	110,347	146,947	36,600	5.4	(12,210)	6,778
4397	Springwater Environmental Sciences School	0.00770236%	0.00804111%	15,312,006.373	290,882,257	50,884	2,392,962,472	192,421	265,381	72,960	5.4	9,423	13,511
4398	LEP High	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4400	Phoenix School	0.00572124%	0.00626553%	15,312,006.373	290,882,257	81,759	2,392,962,472	149,932	122,808	(27,124)	5.4	15,141	(5,023)
4401	Ballston Community School	0.00168025%	0.00148329%	15,312,006.373	290,882,257	(29,586)	2,392,962,472	35,495	12,858	(22,637)	5.4	(5,479)	(4,192)
4402	Sage Community School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4403	Portland Village School	0.01470067%	0.01365572%	15,312,006.373	290,882,257	(156,964)	2,392,962,472	326,776	375,757	48,981	5.4	(29,067)	9,071
4404	Alliance Charter Academy	0.01784278%	0.01789783%	15,312,006.373	290,882,257	8,269	2,392,962,472	428,288	496,515	68,227	5.4	1,531	12,635
4405	Forest Grove Community School	0.00877302%	0.00823132%	15,312,006.373	290,882,257	(81,369)	2,392,962,472	196,972	190,381	(6,591)	5.4	(15,068)	2,483
4407	Madrone Trail Public Charter School	0.00956750%	0.00715745%	15,312,006.373	290,882,257	(362,016)	2,392,962,472	171,275	445,090	273,815	5.4	(67,040)	50,706
4408	Muddy Creek Charter School	0.00362153%	0.00471356%	15,312,006.373	290,882,257	164,036	2,392,962,472	112,794	170,762	57,968	5.4	30,377	10,735
4409	Southwest Charter School	0.00745261%	0.00597051%	15,312,006.373	290,882,257	(222,628)	2,392,962,472	142,872	240,069	97,197	5.4	(41,227)	17,999
4410	Ace Academy	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4411	Sherwood Charter School	0.00762642%	0.00809742%	15,312,006.373	290,882,257	70,750	2,392,962,472	193,768	239,296	45,528	5.4	13,102	8,431
4412	Estacada Web Academy	0.03244638%	0.03538349%	15,312,006.373	290,882,257	441,186	2,392,962,472	846,714	986,696	139,982	5.4	81,701	25,923
4413	Marcola Early College Academy	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4414	Marcola Web Academy	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4418	Lewis And Clark Montessori Charter School	0.01387083%	0.01319109%	15,312,006.373	290,882,257	(102,105)	2,392,962,472	315,658	444,848	129,190	5.4	(18,908)	23,924
4419	Silvies River Web Academy	0.01784974%	0.02397544%	15,312,006.373	290,882,257	920,149	2,392,962,472	573,723	608,768	35,045	5.4	170,398	6,490
4420	Oregon Virtual Academy	0.06151403%	0.07368836%	15,312,006.373	290,882,257	1,828,721	2,392,962,472	1,763,335	1,522,771	(240,564)	5.4	338,652	(44,549)
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4422	Redmond Proficiency Academy	0.03569066%	0.03730326%	15,312,006.373	290,882,257	242,231	2,392,962,472	892,653	1,218,694	326,041	5.4	44,858	60,378
4423	Molalla River Academy	0.00758427%	0.01085097%	15,312,006.373	290,882,257	490,695	2,392,962,472	259,660	299,960	40,300	5.4	90,869	7,463
4424	The Ivy School	0.00900933%	0.01023811%	15,312,006.373	290,882,257	184,577	2,392,962,472	244,994	317,378	72,384	5.4	34,181	13,404

Exhibit H

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

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; 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	Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4429	Clackamas Web Academy	0.00013093%	0.00011146%	15,312,006.373	290,882,257	(2,925)	2,392,962,472	2,667	9,029	6,362	5.4	(542)	1,178
4430	Clackamas Charter Alliance 2	0.00092885%	0.00090712%	15,312,006.373	290,882,257	(3,263)	2,392,962,472	21,707	23,945	2,238	5.4	(604)	414
4431	Corbett Charter School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4432	Renaissance Public Academy	0.00416245%	0.00303545%	15,312,006.373	290,882,257	(169,288)	2,392,962,472	72,637	13,282	(59,355)	5.4	(31,350)	(10,992)
4433	Powell Butte Community Charter School	0.01037746%	0.00933652%	15,312,006.373	290,882,257	(156,361)	2,392,962,472	223,419	278,000	54,581	5.4	(28,956)	10,108
4434	Logos Public Charter School	0.03421080%	0.03585663%	15,312,006.373	290,882,257	247,222	2,392,962,472	858,036	1,060,753	202,717	5.4	45,782	37,540
4435	Sunny Wolf Charter School	0.00793279%	0.00837296%	15,312,006.373	290,882,257	66,119	2,392,962,472	200,362	263,257	62,895	5.4	12,244	11,647
4436	Academy Of Arts & Academics	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4437	Center for Advance Learning	0.00968642%	0.00886455%	15,312,006.373	290,882,257	(123,465)	2,392,962,472	212,125	292,581	80,456	5.4	(22,862)	14,899
4439	Homesource Family Charter	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4440	Sheridan Allprep Academy	0.00693890%	0.00693680%	15,312,006.373	290,882,257	(316)	2,392,962,472	165,995	332,383	166,388	5.4	(59)	30,813
4441	Baker Web Academy	0.09824996%	0.10345623%	15,312,006.373	290,882,257	782,040	2,392,962,472	2,475,669	3,067,022	591,353	5.4	144,822	109,510
4443	Knova Learning Oreogn	0.01142595%	0.01104659%	15,312,006.373	290,882,257	(56,984)	2,392,962,472	264,341	398,611	134,270	5.4	(10,553)	24,865
4444	Bennett Pearson Academy, Inc.	0.00620081%	0.00626128%	15,312,006.373	290,882,257	9,083	2,392,962,472	149,830	198,826	48,996	5.4	1,682	9,073
4446	Coburg Community Charter School	0.01048862%	0.01007404%	15,312,006.373	290,882,257	(62,275)	2,392,962,472	241,068	324,688	83,620	5.4	(11,532)	15,485
4447	Arco Iris Spanish Immersion Charter School	0.01435820%	0.01059738%	15,312,006.373	290,882,257	(564,918)	2,392,962,472	253,591	324,709	71,118	5.4	(104,614)	13,170
4448	Gresham Barlow Web Academy	0.02617564%	0.03071352%	15,312,006.373	290,882,257	681,640	2,392,962,472	734,963	901,594	166,631	5.4	126,230	30,858
4449	Mosier Middle School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4450	Sauvie Island Academy	0.00930355%	0.00978295%	15,312,006.373	290,882,257	72,012	2,392,962,472	234,102	287,178	53,076	5.4	13,336	9,829
4451	River's Edge Academy Charter School	0.00683178%	0.00743063%	15,312,006.373	290,882,257	89,954	2,392,962,472	177,812	249,181	71,369	5.4	16,658	13,216
4452	South Columbia Family School	0.00224639%	0.00164570%	15,312,006.373	290,882,257	(90,230)	2,392,962,472	39,381	88,676	49,295	5.4	(16,709)	9,129
4453	Woodland Educational Initiative	0.00602457%	0.00693868%	15,312,006.373	290,882,257	137,310	2,392,962,472	166,040	250,722	84,682	5.4	25,428	15,682
4454	Le Monde Immersion Charter School	0.01338529%	0.01627888%	15,312,006.373	290,882,257	434,650	2,392,962,472	389,547	469,240	79,693	5.4	80,491	14,758
4455	Hope Chinese Charter School	0.01512224%	0.01574507%	15,312,006.373	290,882,257	93,556	2,392,962,472	376,774	511,640	135,066	5.4	17,325	25,012
4456	Insight School of Oregon Charter	0.02155121%	0.03061696%	15,312,006.373	290,882,257	1,361,778	2,392,962,472	732,652	780,438	47,786	5.4	252,181	8,849
4457	Oregon Virtual Education East	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4458	Oregon Virtual Education West	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4459	Crater Lake Charter Academy	0.01100698%	0.01332340%	15,312,006.373	290,882,257	347,952	2,392,962,472	318,824	367,531	48,707	5.4	64,436	9,020
4460	Kairos Pdx	0.01485415%	0.01434469%	15,312,006.373	290,882,257	(76,527)	2,392,962,472	343,263	476,255	132,992	5.4	(14,172)	24,628
4461	Mountain View Academy	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	0	0	5.4	0	0
4462	Bend International School	0.00937255%	0.01032461%	15,312,006.373	290,882,257	143,010	2,392,962,472	247,064	272,282	25,218	5.4	26,483	4,670
4463	Dallas Community School-Community Innovation Partners	0.00557779%	0.00686270%	15,312,006.373	290,882,257	193,008	2,392,962,472	164,222	214,223	50,001	5.4	35,742	9,259
4464	The Valley School Of Southern Oregon	0.00455757%	0.00532091%	15,312,006.373	290,882,257	114,663	2,392,962,472	127,327	107,778	(19,549)	5.4	21,234	(3,620)
4465	Bridge Educational Foundation	0.00135487%	0.00000000%	15,312,006.373	290,882,257	(203,517)	2,392,962,472	0	0	0	5.4	0	0
4467	Cannon Beach Academy	0.00199854%	0.00184333%	15,312,006.373	290,882,257	(23,314)	2,392,962,472	44,110	65,737	21,627	5.4	(4,317)	4,005
4468	Frontier Charter Academy	0.02347836%	0.02468683%	15,312,006.373	290,882,257	181,526	2,392,962,472	590,747	664,263	73,516	5.4	33,616	13,614
4469	Desert Sky Montessori	0.00625921%	0.00600047%	15,312,006.373	290,882,257	(38,866)	2,392,962,472	143,589	104,328	(39,261)	5.4	(7,197)	(7,271)
4470	Oregon Family School	0.01267649%	0.01949872%	15,312,006.373	290,882,257	1,024,776	2,392,962,472	466,597	723,724	257,127	5.4	189,773	47,616
4471	Wahtonka Community School	0.00494180%	0.00185379%	15,312,006.373	290,882,257	(463,853)	2,392,962,472	44,360	0	(44,360)	5.4	(85,899)	(8,215)
4472	Valley Inquiry Charter School	0.00024180%	0.00230140%	15,312,006.373	290,882,257	309,375	2,392,962,472	55,072	76,444	21,372	5.4	57,292	3,958
4473	Willamette Connections Academy	0.01559916%	0.02128126%	15,312,006.373	290,882,257	853,516	2,392,962,472	509,253	458,217	(51,036)	5.4	158,059	(9,451)
4474	Oregon for Quality Virtual Education Inc	0.00000000%	0.00767759%	15,312,006.373	290,882,257	1,153,261	2,392,962,472	183,722	247,526	63,804	5.4	213,567	11,816
4475	Teach-NW	0.00000000%	0.00905295%	15,312,006.373	290,882,257	1,359,854	2,392,962,472	216,634	491,728	275,094	5.4	251,825	50,943
4479	Harmony Academy	0.00278135%	0.00385069%	15,312,006.373	290,882,257	160,627	2,392,962,472	92,146	127,674	35,528	5.4	29,746	6,579
4480	Holla School	0.00000000%	0.00000000%	15,312,006.373	290,882,257	0	2,392,962,472	0	44,861	44,861	5.4	0	8,308

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
1000	State Agencies	6/30/2022	Proportion	5.4	4.4	365,630,912	297,921,484	67,709,428	67,709,428	67,709,428	67,709,428	67,709,428	67,709,428	27,083,772	0	
1000	State Agencies	6/30/2022	Contribution	5.4	4.4	(80,508,154)	(65,599,237)	(14,908,917)	(14,908,917)	(14,908,917)	(14,908,917)	(14,908,917)	(14,908,917)	(14,908,917)	(5,963,569)	0
1000	State Agencies	6/30/2021	Proportion	5.5	3.5	345,644,092	219,955,330	62,844,380	62,844,380	62,844,380	62,844,380	62,844,380	31,422,190	0	0	
1000	State Agencies	6/30/2021	Contribution	5.5	3.5	(489,477,236)	(311,485,515)	(88,995,861)	(88,995,861)	(88,995,861)	(88,995,861)	(88,995,861)	(44,497,932)	0	0	
1000	State Agencies	6/30/2020	Proportion	5.4	2.4	152,463,983	67,761,771	28,234,071	28,234,071	28,234,071	28,234,071	11,293,629	0	0	0	
1000	State Agencies	6/30/2020	Contribution	5.4	2.4	(44,282,102)	(19,680,933)	(8,200,389)	(8,200,389)	(8,200,389)	(8,200,389)	(3,280,155)	0	0	0	
1000	State Agencies	6/30/2019	Proportion	5.3	1.3	88,363,750	21,674,128	16,672,406	16,672,406	16,672,406	5,001,722	0	0	0	0	
1000	State Agencies	6/30/2019	Contribution	5.3	1.3	(67,921,606)	(16,660,016)	(12,815,397)	(12,815,397)	(12,815,397)	(3,844,619)	0	0	0	0	
1000	State Agencies	6/30/2018	Proportion	5.2	0.2	136,023,650	5,231,679	26,158,394	5,231,679	0	0	0	0	0	0	
1000	State Agencies	6/30/2018	Contribution	5.2	0.2	(68,419,475)	(2,631,517)	(13,157,592)	(2,631,517)	0	0	0	0	0	0	
1000	State Agencies	6/30/2017	Proportion	5.2	0.0	(30,784,098)	0	(1,184,006)	0	0	0	0	0	0	0	
1000	State Agencies	6/30/2017	Contribution	5.2	0.0	6,384,445	0	245,556	0	0	0	0	0	0	0	
1039	SAIF	6/30/2022	Proportion	5.4	4.4	(12,996,936)	(10,590,096)	(2,406,840)	(2,406,840)	(2,406,840)	(2,406,840)	(2,406,840)	(2,406,840)	(962,736)	0	
1039	SAIF	6/30/2022	Contribution	5.4	4.4	(605,897)	(493,694)	(112,203)	(112,203)	(112,203)	(112,203)	(112,203)	(112,203)	(44,882)	0	
1039	SAIF	6/30/2021	Proportion	5.5	3.5	17,450,777	11,105,039	3,172,869	3,172,869	3,172,869	3,172,869	1,586,432	0	0	0	
1039	SAIF	6/30/2021	Contribution	5.5	3.5	(12,330,593)	(7,846,741)	(2,241,926)	(2,241,926)	(2,241,926)	(2,241,926)	(1,120,963)	0	0	0	
1039	SAIF	6/30/2020	Proportion	5.4	2.4	(1,649,978)	(733,325)	(305,551)	(305,551)	(305,551)	(305,551)	(122,223)	0	0	0	
1039	SAIF	6/30/2020	Contribution	5.4	2.4	3,539,797	1,573,243	655,518	655,518	655,518	262,207	0	0	0	0	
1039	SAIF	6/30/2019	Proportion	5.3	1.3	(49,492,918)	(12,139,774)	(9,338,286)	(9,338,286)	(9,338,286)	(2,801,488)	0	0	0	0	
1039	SAIF	6/30/2019	Contribution	5.3	1.3	98,247,504	24,098,444	18,537,265	18,537,265	18,537,265	5,561,179	0	0	0	0	
1039	SAIF	6/30/2018	Proportion	5.2	0.2	4,117,013	158,348	791,733	0	0	0	0	0	0	0	
1039	SAIF	6/30/2018	Contribution	5.2	0.2	(2,070,845)	(79,649)	(398,239)	(79,649)	0	0	0	0	0	0	
1039	SAIF	6/30/2017	Proportion	5.2	0.0	(931,739)	0	(35,835)	0	0	0	0	0	0	0	
1039	SAIF	6/30/2017	Contribution	5.2	0.0	193,237	0	7,432	0	0	0	0	0	0	0	
1179	Professional Liability Fund	6/30/2022	Proportion	5.4	4.4	607,322	494,855	112,467	112,467	112,467	112,467	112,467	112,467	44,987	0	
1179	Professional Liability Fund	6/30/2022	Contribution	5.4	4.4	804,467	655,492	148,975	148,975	148,975	148,975	148,975	148,975	59,592	0	
1179	Professional Liability Fund	6/30/2021	Proportion	5.5	3.5	417,767	265,852	75,958	75,958	75,958	75,958	37,978	0	0	0	
1179	Professional Liability Fund	6/30/2021	Contribution	5.5	3.5	(591,613)	(376,481)	(107,566)	(107,566)	(107,566)	(107,566)	(53,783)	0	0	0	
1179	Professional Liability Fund	6/30/2020	Proportion	5.4	2.4	184,278	81,901	34,125	34,125	34,125	13,651	0	0	0	0	
1179	Professional Liability Fund	6/30/2020	Contribution	5.4	2.4	(53,522)	(23,788)	(9,912)	(9,912)	(9,912)	(3,964)	0	0	0	0	
1179	Professional Liability Fund	6/30/2019	Proportion	5.3	1.3	106,809	26,197	20,151	20,151	20,151	6,046	0	0	0	0	
1179	Professional Liability Fund	6/30/2019	Contribution	5.3	1.3	(82,094)	(20,136)	(15,490)	(15,490)	(15,490)	(4,646)	0	0	0	0	
1179	Professional Liability Fund	6/30/2018	Proportion	5.2	0.2	164,407	6,323	31,617	6,323	0	0	0	0	0	0	
1179	Professional Liability Fund	6/30/2018	Contribution	5.2	0.2	(82,696)	(3,181)	(15,903)	(3,181)	0	0	0	0	0	0	
1179	Professional Liability Fund	6/30/2017	Proportion	5.2	0.0	(37,208)	0	(1,431)	0	0	0	0	0	0	0	
1179	Professional Liability Fund	6/30/2017	Contribution	5.2	0.0	7,717	0	297	0	0	0	0	0	0	0	
1252	Oregon State University	6/30/2022	Proportion	5.4	4.4	(1,854,825)	(1,511,339)	(343,486)	(343,486)	(343,486)	(343,486)	(343,486)	(343,486)	(137,395)	0	
1252	Oregon State University	6/30/2022	Contribution	5.4	4.4	(5,324,304)	(4,338,322)	(985,982)	(985,982)	(985,982)	(985,982)	(985,982)	(985,982)	(394,394)	0	
1252	Oregon State University	6/30/2021	Proportion	5.5	3.5	18,295,382	11,642,516	3,326,433	3,326,433	3,326,433	3,326,433	1,663,217	0	0	0	
1252	Oregon State University	6/30/2021	Contribution	5.5	3.5	(49,713,879)	(31,636,105)	(9,038,887)	(9,038,887)	(9,038,887)	(9,038,887)	(4,519,444)	0	0	0	
1252	Oregon State University	6/30/2020	Proportion	5.4	2.4	39,509,414	17,559,740	7,316,558	7,316,558	7,316,558	2,926,624	0	0	0	0	
1252	Oregon State University	6/30/2020	Contribution	5.4	2.4	22,956,008	10,202,669	4,251,113	4,251,113	4,251,113	1,700,443	0	0	0	0	
1252	Oregon State University	6/30/2019	Proportion	5.3	1.3	7,483,081	1,835,473	1,411,902	1,411,902	1,411,902	423,571	0	0	0	0	
1252	Oregon State University	6/30/2019	Contribution	5.3	1.3	(5,751,938)	(1,410,854)	(1,085,271)	(1,085,271)	(1,085,271)	(325,583)	0	0	0	0	
1252	Oregon State University	6/30/2018	Proportion	5.2	0.2	11,519,157	443,044	2,215,223	443,044	0	0	0	0	0	0	
1252	Oregon State University	6/30/2018	Contribution	5.2	0.2	(5,794,100)	(222,850)	(1,114,250)	(222,850)	0	0	0	0	0	0	
1252	Oregon State University	6/30/2017	Proportion	5.2	0.0	(2,606,950)	0	(100,267)	0	0	0	0	0	0	0	
1252	Oregon State University	6/30/2017	Contribution	5.2	0.0	540,667	0	20,795	0	0	0	0	0	0	0	
1254	University of Oregon	6/30/2022	Proportion	5.4	4.4	(29,995,141)	(24,440,485)	(5,554,656)	(5,554,656)	(5,554,656)	(5,554,656)	(5,554,656)	(5,554,656)	(2,221,861)	0	
1254	University of Oregon	6/30/2022	Contribution	5.4	4.4	75,673,408	61,659,814	14,013,594	14,013,594	14,013,594	14,013,594	14,013,594	14,013,594	5,605,438	0	
1254	University of Oregon	6/30/2021	Proportion	5.5	3.5	25,527,890	16,245,021	4,641,435	4,641,435	4,641,435	2,320,716	0	0	0	0	
1254	University of Oregon	6/30/2021	Contribution	5.5	3.5	(36,150,831)	(23,005,074)	(6,572,878)	(6,572,878)	(6,572,878)	(6,572,878)	(3,286,440)	0	0	0	
1254	University of Oregon	6/30/2020	Proportion	5.4	2.4	11,260,380	5,004,613	2,085,256	2,085,256	2,085,256	834,101	0	0	0	0	
1254	University of Oregon	6/30/2020	Contribution	5.4	2.4	(3,270,499)	(1,453,555)	(605,648)	(605,648)	(605,648)	(242,259)	0	0	0	0	
1254	University of Oregon	6/30/2019	Proportion	5.3	1.3	6,526,193	1,600,764	1,231,357	1,231,357	1,231,357	369,407	0	0	0	0	
1254	University of Oregon	6/30/2019	Contribution	5.3	1.3	(5,016,418)	(1,230,442)	(946,494)	(946,494)	(946,494)	(283,948)	0	0	0	0	
1254	University of Oregon	6/30/2018	Proportion	5.2	0.2	10,046,163	386,391	1,931,954	386,391	0	0	0	0	0	0	
1254	University of Oregon	6/30/2018	Contribution	5.2	0.2	(5,053,189)	(194,353)	(971,767)	(194,353)	0	0	0	0	0	0	
1254	University of Oregon	6/30/2017	Proportion	5.2	0.0	(2,273,590)	0	(87,446)	0	0	0	0	0	0	0	
1254	University of Oregon	6/30/2017	Contribution	5.2	0.0	471,530	0	18,136	0	0	0	0	0	0	0	
2000	Lake County	6/30/2022	Proportion	5.4	4.4	(315,529)	(257,098)	(58,431)	(58,431)	(58,431)	(58,431)	(58,431)	(58,431)	(23,374)	0	
2000	Lake County	6/30/2022	Contribution	5.4	4.4	1,980,840	1,614,018	366,822	366,822	366,822	366,822	366,822	146,730	0	0	
2000	Lake County	6/30/2021	Proportion	5.5	3.5	1,036,403	659,529	188,437	188,437	188,437	188,437	94,218	0	0	0	
2000	Lake County	6/30/2021	Contribution	5.5	3.5	(1,071,151)	(681,641)	(194,755)	(194,755)	(194,755)	(194,755)	(97,376)	0	0	0	
2000	Lake County	6/30/2020	Proportion	5.4	2.4	132,754	59,002	24,584	24,584	24,584	9,834	0	0	0	0	
2000	Lake County	6/30/2020	Contribution	5.4	2.4	(20,704)	(9,202)	(3,834)	(3,834)	(3,834)	(1,534)	0	0	0	0	
2000	Lake County	6/30/2019	Proportion	5.3	1.3	(261,123)	(64,051)	(49,268)	(49,268)	(49,268)	(14,783)	0	0	0	0	
2000	Lake County	6/30/2019	Contribution	5.3	1.3	(207,221)	(50,829)	(39,098)	(39,098)	(39,098)	(11,731)	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2000	Lake County	6/30/2018	Proportion	5.2	0.2	327,290	12,590	62,940	12,590	0	0	0	0	0
2000	Lake County	6/30/2018	Contribution	5.2	0.2	(129,182)	(4,967)	(24,843)	(4,967)	0	0	0	0	0
2000	Lake County	6/30/2017	Proportion	5.2	0.0	(743,154)	0	(28,584)	0	0	0	0	0	0
2000	Lake County	6/30/2017	Contribution	5.2	0.0	(12,539)	0	(484)	0	0	0	0	0	0
2001	Clackamas County	6/30/2022	Proportion	5.4	4.4	38,020,218	30,979,437	7,040,781	7,040,781	7,040,781	7,040,781	7,040,781	2,816,313	0
2001	Clackamas County	6/30/2022	Contribution	5.4	4.4	(2,928,601)	(2,386,267)	(542,334)	(542,334)	(542,334)	(542,334)	(542,334)	(216,931)	0
2001	Clackamas County	6/30/2021	Proportion	5.5	3.5	8,500,107	5,409,159	1,545,474	1,545,474	1,545,474	1,545,474	772,737	0	0
2001	Clackamas County	6/30/2021	Contribution	5.5	3.5	(28,858,490)	(18,364,494)	(5,246,998)	(5,246,998)	(5,246,998)	(5,246,998)	(2,623,500)	0	0
2001	Clackamas County	6/30/2020	Proportion	5.4	2.4	13,449,753	5,977,668	2,490,695	2,490,695	2,490,695	996,278	0	0	0
2001	Clackamas County	6/30/2020	Contribution	5.4	2.4	2,619,473	1,164,209	485,088	485,088	485,088	194,033	0	0	0
2001	Clackamas County	6/30/2019	Proportion	5.3	1.3	(5,789,500)	(1,420,068)	(1,092,358)	(1,092,358)	(327,710)	0	0	0	0
2001	Clackamas County	6/30/2019	Contribution	5.3	1.3	(1,403,202)	(344,182)	(264,755)	(264,755)	(79,427)	0	0	0	0
2001	Clackamas County	6/30/2018	Proportion	5.2	0.2	10,157,460	390,670	1,953,358	390,670	0	0	0	0	0
2001	Clackamas County	6/30/2018	Contribution	5.2	0.2	(547,388)	(21,053)	(105,267)	(21,053)	0	0	0	0	0
2001	Clackamas County	6/30/2017	Proportion	5.2	0.0	(8,532,157)	0	(328,162)	0	0	0	0	0	0
2001	Clackamas County	6/30/2017	Contribution	5.2	0.0	4,999,619	0	192,294	0	0	0	0	0	0
2002	Curry County	6/30/2022	Proportion	5.4	4.4	751,868	612,633	139,235	139,235	139,235	139,235	139,235	55,693	0
2002	Curry County	6/30/2022	Contribution	5.4	4.4	(795,154)	(647,903)	(147,251)	(147,251)	(147,251)	(147,251)	(147,251)	(58,899)	0
2002	Curry County	6/30/2021	Proportion	5.5	3.5	857,955	545,971	155,992	155,992	155,992	77,996	0	0	0
2002	Curry County	6/30/2021	Contribution	5.5	3.5	(2,408,384)	(1,532,608)	(437,888)	(437,888)	(437,888)	(437,888)	(218,944)	0	0
2002	Curry County	6/30/2020	Proportion	5.4	2.4	259,571	108,069	43,226	43,226	43,226	0	0	0	0
2002	Curry County	6/30/2020	Contribution	5.4	2.4	(744,221)	(330,764)	(137,819)	(137,819)	(137,819)	(55,126)	0	0	0
2002	Curry County	6/30/2019	Proportion	5.3	1.3	(92,720)	(22,744)	(17,494)	(17,494)	(5,250)	0	0	0	0
2002	Curry County	6/30/2019	Contribution	5.3	1.3	(1,075,227)	(263,735)	(202,873)	(202,873)	(60,862)	0	0	0	0
2002	Curry County	6/30/2018	Proportion	5.2	0.2	(88,609)	(3,409)	(17,040)	(3,409)	0	0	0	0	0
2002	Curry County	6/30/2018	Contribution	5.2	0.2	(850,638)	(32,718)	(163,584)	(32,718)	0	0	0	0	0
2002	Curry County	6/30/2017	Proportion	5.2	0.0	130,851	0	5,031	0	0	0	0	0	0
2002	Curry County	6/30/2017	Contribution	5.2	0.0	(565,303)	0	(21,743)	0	0	0	0	0	0
2003	Douglas County	6/30/2022	Proportion	5.4	4.4	2,132,042	1,737,219	394,823	394,823	394,823	394,823	394,823	157,927	0
2003	Douglas County	6/30/2022	Contribution	5.4	4.4	(659,688)	(537,524)	(122,164)	(122,164)	(122,164)	(122,164)	(122,164)	(48,868)	0
2003	Douglas County	6/30/2021	Proportion	5.5	3.5	375,988	239,266	68,361	68,361	68,361	34,183	0	0	0
2003	Douglas County	6/30/2021	Contribution	5.5	3.5	(9,389,730)	(5,975,282)	(1,707,224)	(1,707,224)	(1,707,224)	(1,707,224)	(853,610)	0	0
2003	Douglas County	6/30/2020	Proportion	5.4	2.4	(2,246,550)	(998,466)	(416,028)	(416,028)	(416,028)	(166,410)	0	0	0
2003	Douglas County	6/30/2020	Contribution	5.4	2.4	(2,021,696)	(898,532)	(374,388)	(374,388)	(374,388)	(149,756)	0	0	0
2003	Douglas County	6/30/2019	Proportion	5.3	1.3	(2,199,117)	(539,405)	(414,928)	(414,928)	(124,477)	0	0	0	0
2003	Douglas County	6/30/2019	Contribution	5.3	1.3	(3,977,151)	(975,527)	(750,406)	(750,406)	(225,121)	0	0	0	0
2003	Douglas County	6/30/2018	Proportion	5.2	0.2	1,426,095	54,850	274,249	54,850	0	0	0	0	0
2003	Douglas County	6/30/2018	Contribution	5.2	0.2	(2,694,095)	(103,620)	(518,095)	(103,620)	0	0	0	0	0
2003	Douglas County	6/30/2017	Proportion	5.2	0.0	(3,556,133)	0	(136,778)	0	0	0	0	0	0
2003	Douglas County	6/30/2017	Contribution	5.2	0.0	(897,387)	0	(34,517)	0	0	0	0	0	0
2004	Harney County	6/30/2022	Proportion	5.4	4.4	1,089,734	887,931	201,803	201,803	201,803	201,803	201,803	80,719	0
2004	Harney County	6/30/2022	Contribution	5.4	4.4	(218,257)	(177,839)	(40,418)	(40,418)	(40,418)	(40,418)	(40,418)	(16,167)	0
2004	Harney County	6/30/2021	Proportion	5.5	3.5	(200,944)	(127,874)	(36,535)	(36,535)	(36,535)	(18,269)	0	0	0
2004	Harney County	6/30/2021	Contribution	5.5	3.5	(741,275)	(471,721)	(134,777)	(134,777)	(134,777)	(134,777)	(67,390)	0	0
2004	Harney County	6/30/2020	Proportion	5.4	2.4	(726,368)	(322,829)	(134,513)	(134,513)	(134,513)	(53,803)	0	0	0
2004	Harney County	6/30/2020	Contribution	5.4	2.4	(101,098)	(44,932)	(18,722)	(18,722)	(7,488)	0	0	0	0
2004	Harney County	6/30/2019	Proportion	5.3	1.3	423,132	103,788	79,836	79,836	23,952	0	0	0	0
2004	Harney County	6/30/2019	Contribution	5.3	1.3	(290,528)	(71,260)	(54,817)	(54,817)	(16,443)	0	0	0	0
2004	Harney County	6/30/2018	Proportion	5.2	0.2	183,530	7,060	35,294	7,060	0	0	0	0	0
2004	Harney County	6/30/2018	Contribution	5.2	0.2	(114,863)	(4,418)	(22,089)	(4,418)	0	0	0	0	0
2004	Harney County	6/30/2017	Proportion	5.2	0.0	(293,588)	0	(11,293)	0	0	0	0	0	0
2004	Harney County	6/30/2017	Contribution	5.2	0.0	4,025	0	155	0	0	0	0	0	0
2005	Jackson County	6/30/2022	Proportion	5.4	4.4	(4,635,756)	(3,777,283)	(858,473)	(858,473)	(858,473)	(858,473)	(858,473)	(343,391)	0
2005	Jackson County	6/30/2022	Contribution	5.4	4.4	(165,597)	(134,931)	(30,666)	(30,666)	(30,666)	(30,666)	(30,666)	(12,267)	0
2005	Jackson County	6/30/2021	Proportion	5.5	3.5	4,874,627	3,102,035	886,296	886,296	886,296	443,147	0	0	0
2005	Jackson County	6/30/2021	Contribution	5.5	3.5	(8,995,986)	(5,724,718)	(1,635,634)	(1,635,634)	(1,635,634)	(1,635,634)	(817,816)	0	0
2005	Jackson County	6/30/2020	Proportion	5.4	2.4	1,830,090	813,372	338,906	338,906	338,906	135,560	0	0	0
2005	Jackson County	6/30/2020	Contribution	5.4	2.4	(226,567)	(100,696)	(41,957)	(41,957)	(16,782)	0	0	0	0
2005	Jackson County	6/30/2019	Proportion	5.3	1.3	(12,722,420)	(3,120,592)	(2,400,457)	(2,400,457)	(720,135)	0	0	0	0
2005	Jackson County	6/30/2019	Contribution	5.3	1.3	17,763,683	4,357,131	3,351,638	3,351,638	1,005,493	0	0	0	0
2005	Jackson County	6/30/2018	Proportion	5.2	0.2	(6,905,351)	(265,591)	(1,327,952)	(265,591)	0	0	0	0	0
2005	Jackson County	6/30/2018	Contribution	5.2	0.2	(960,478)	(36,943)	(184,707)	(36,943)	0	0	0	0	0
2005	Jackson County	6/30/2017	Proportion	5.2	0.0	201,616	0	7,756	0	0	0	0	0	0
2005	Jackson County	6/30/2017	Contribution	5.2	0.0	(74,288)	0	(2,858)	0	0	0	0	0	0
2006	Jefferson County	6/30/2022	Proportion	5.4	4.4	(1,187,944)	(1,187,954)	(269,990)	(269,990)	(269,990)	(269,990)	(269,990)	(107,994)	0
2006	Jefferson County	6/30/2022	Contribution	5.4	4.4	2,596,922	2,116,011	480,911	480,911	480,911	480,911	480,911	192,367	0
2006	Jefferson County	6/30/2021	Proportion	5.5	3.5	1,088,341	692,581	197,880	197,880	197,880	98,941	0	0	0
2006	Jefferson County	6/30/2021	Contribution	5.5	3.5	(691,660)	(440,148)	(125,756)	(125,756)	(125,756)	(125,756)	(62,880)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2006	Jefferson County	6/30/2020	Proportion	5.4	2.4	(59,980)	(26,659)	(11,107)	(11,107)	(11,107)	(11,107)	(4,445)	0	0	0
2006	Jefferson County	6/30/2020	Contribution	5.4	2.4	2,781,725	1,236,323	515,134	515,134	515,134	206,055	0	0	0	0
2006	Jefferson County	6/30/2019	Proportion	5.3	1.3	(742,459)	(182,111)	(140,087)	(140,087)	(140,087)	(42,024)	0	0	0	0
2006	Jefferson County	6/30/2019	Contribution	5.3	1.3	1,254,820	307,788	236,758	236,758	236,758	71,030	0	0	0	0
2006	Jefferson County	6/30/2018	Proportion	5.2	0.2	(434,627)	(16,717)	(83,582)	(16,717)	(16,717)	0	0	0	0	0
2006	Jefferson County	6/30/2018	Contribution	5.2	0.2	1,004,318	38,628	193,138	38,628	38,628	0	0	0	0	0
2006	Jefferson County	6/30/2017	Proportion	5.2	0.0	(631,607)	0	(24,292)	0	0	0	0	0	0	0
2006	Jefferson County	6/30/2017	Contribution	5.2	0.0	1,081,113	0	41,583	0	0	0	0	0	0	0
2007	Klamath County	6/30/2022	Proportion	5.4	4.4	643,342	524,205	119,137	119,137	119,137	119,137	119,137	119,137	47,657	0
2007	Klamath County	6/30/2022	Contribution	5.4	4.4	(459,375)	(374,306)	(85,069)	(85,069)	(85,069)	(85,069)	(85,069)	(85,069)	(34,030)	0
2007	Klamath County	6/30/2021	Proportion	5.5	3.5	238,210	151,588	43,311	43,311	43,311	43,311	21,655	0	0	0
2007	Klamath County	6/30/2021	Contribution	5.5	3.5	(961,977)	(612,167)	(174,905)	(174,905)	(174,905)	(174,905)	(87,452)	0	0	0
2007	Klamath County	6/30/2020	Proportion	5.4	2.4	766,278	340,569	141,903	141,903	141,903	141,903	56,763	0	0	0
2007	Klamath County	6/30/2020	Contribution	5.4	2.4	(382,190)	(169,862)	(70,776)	(70,776)	(70,776)	(28,310)	0	0	0	0
2007	Klamath County	6/30/2019	Proportion	5.3	1.3	349,500	85,728	65,943	65,943	65,943	19,785	0	0	0	0
2007	Klamath County	6/30/2019	Contribution	5.3	1.3	(351,790)	(86,290)	(66,375)	(66,375)	(19,915)	0	0	0	0	0
2007	Klamath County	6/30/2018	Proportion	5.2	0.2	193,824	7,454	37,274	7,454	7,454	0	0	0	0	0
2007	Klamath County	6/30/2018	Contribution	5.2	0.2	(260,805)	(10,030)	(50,155)	(10,030)	0	0	0	0	0	0
2007	Klamath County	6/30/2017	Proportion	5.2	0.0	(270,124)	0	(10,389)	0	0	0	0	0	0	0
2007	Klamath County	6/30/2017	Contribution	5.2	0.0	(134,658)	0	(5,178)	0	0	0	0	0	0	0
2008	Lane County	6/30/2022	Proportion	5.4	4.4	(30,938,158)	(25,729,289)	(5,729,289)	(5,729,289)	(5,729,289)	(5,729,289)	(5,729,289)	(5,729,289)	(2,291,713)	0
2008	Lane County	6/30/2022	Contribution	5.4	4.4	763,168	621,841	141,327	141,327	141,327	141,327	141,327	141,327	56,533	0
2008	Lane County	6/30/2021	Proportion	5.5	3.5	(130,718,024)	(83,184,198)	(23,766,913)	(23,766,913)	(23,766,913)	(23,766,913)	(11,883,459)	0	0	0
2008	Lane County	6/30/2021	Contribution	5.5	3.5	292,228,246	185,963,430	53,132,408	53,132,408	53,132,408	53,132,408	26,566,206	0	0	0
2008	Lane County	6/30/2020	Proportion	5.4	2.4	(5,762,169)	(2,560,965)	(1,067,068)	(1,067,068)	(1,067,068)	(426,829)	0	0	0	0
2008	Lane County	6/30/2020	Contribution	5.4	2.4	7,858,646	3,492,731	1,455,305	1,455,305	1,455,305	582,121	0	0	0	0
2008	Lane County	6/30/2019	Proportion	5.3	1.3	121,107	29,707	22,850	22,850	22,850	6,857	0	0	0	0
2008	Lane County	6/30/2019	Contribution	5.3	1.3	(9,076,253)	(2,226,249)	(1,712,501)	(1,712,501)	(513,748)	0	0	0	0	0
2008	Lane County	6/30/2018	Proportion	5.2	0.2	5,347,336	205,666	1,028,334	205,666	205,666	0	0	0	0	0
2008	Lane County	6/30/2018	Contribution	5.2	0.2	(6,136,224)	(236,009)	(1,180,043)	(236,009)	0	0	0	0	0	0
2008	Lane County	6/30/2017	Proportion	5.2	0.0	1,657,360	0	63,745	0	0	0	0	0	0	0
2008	Lane County	6/30/2017	Contribution	5.2	0.0	(3,079,578)	0	(118,443)	0	0	0	0	0	0	0
2009	Marion County	6/30/2022	Proportion	5.4	4.4	3,267,215	2,662,175	605,040	605,040	605,040	605,040	605,040	605,040	242,015	0
2009	Marion County	6/30/2022	Contribution	5.4	4.4	(3,663,862)	(2,985,369)	(678,493)	(678,493)	(678,493)	(678,493)	(678,493)	(678,493)	(271,397)	0
2009	Marion County	6/30/2021	Proportion	5.5	3.5	12,653,961	8,052,521	2,300,720	2,300,720	2,300,720	2,300,720	1,150,361	0	0	0
2009	Marion County	6/30/2021	Contribution	5.5	3.5	(18,305,363)	(11,648,867)	(3,328,248)	(3,328,248)	(3,328,248)	(3,328,248)	(1,664,123)	0	0	0
2009	Marion County	6/30/2020	Proportion	5.4	2.4	6,001,601	2,667,377	1,111,408	1,111,408	1,111,408	444,561	0	0	0	0
2009	Marion County	6/30/2020	Contribution	5.4	2.4	(1,717,671)	(763,410)	(318,087)	(318,087)	(318,087)	(127,236)	0	0	0	0
2009	Marion County	6/30/2019	Proportion	5.3	1.3	(5,755,707)	(1,411,779)	(1,085,982)	(1,085,982)	(325,797)	0	0	0	0	0
2009	Marion County	6/30/2019	Contribution	5.3	1.3	(3,705,468)	(908,888)	(699,145)	(699,145)	(209,743)	0	0	0	0	0
2009	Marion County	6/30/2018	Proportion	5.2	0.2	5,841,159	224,659	1,123,300	224,659	224,659	0	0	0	0	0
2009	Marion County	6/30/2018	Contribution	5.2	0.2	(3,650,795)	(140,415)	(702,076)	(140,415)	0	0	0	0	0	0
2009	Marion County	6/30/2017	Proportion	5.2	0.0	(2,547,236)	0	(97,971)	0	0	0	0	0	0	0
2009	Marion County	6/30/2017	Contribution	5.2	0.0	(398,718)	0	(15,333)	0	0	0	0	0	0	0
2011	Washington County	6/30/2022	Proportion	5.4	4.4	16,324,949	13,301,810	3,023,139	3,023,139	3,023,139	3,023,139	3,023,139	1,209,254	0	0
2011	Washington County	6/30/2022	Contribution	5.4	4.4	4,436,113	3,614,611	821,502	821,502	821,502	821,502	821,502	328,603	0	0
2011	Washington County	6/30/2021	Proportion	5.5	3.5	19,336,066	12,304,770	3,515,648	3,515,648	3,515,648	3,515,648	1,757,826	0	0	0
2011	Washington County	6/30/2021	Contribution	5.5	3.5	(28,145,903)	(17,911,029)	(5,117,437)	(5,117,437)	(5,117,437)	(5,117,437)	(2,558,718)	0	0	0
2011	Washington County	6/30/2020	Proportion	5.4	2.4	2,289,285	1,017,459	423,942	423,942	423,942	169,575	0	0	0	0
2011	Washington County	6/30/2020	Contribution	5.4	2.4	3,507,180	1,558,746	649,478	649,478	649,478	259,790	0	0	0	0
2011	Washington County	6/30/2019	Proportion	5.3	1.3	(10,793,234)	(2,647,398)	(2,036,459)	(2,036,459)	(610,939)	0	0	0	0	0
2011	Washington County	6/30/2019	Contribution	5.3	1.3	15,380,762	3,772,638	2,902,031	2,902,031	870,607	0	0	0	0	0
2011	Washington County	6/30/2018	Proportion	5.2	0.2	12,001,599	461,599	2,308,000	461,599	461,599	0	0	0	0	0
2011	Washington County	6/30/2018	Contribution	5.2	0.2	(1,102,756)	(42,416)	(212,068)	(42,416)	0	0	0	0	0	0
2011	Washington County	6/30/2017	Proportion	5.2	0.0	(3,586,720)	0	(137,950)	0	0	0	0	0	0	0
2011	Washington County	6/30/2017	Contribution	5.2	0.0	3,395,625	0	130,600	0	0	0	0	0	0	0
2012	Grant County	6/30/2022	Proportion	5.4	4.4	(210,360)	(171,404)	(38,956)	(38,956)	(38,956)	(38,956)	(38,956)	(15,580)	0	0
2012	Grant County	6/30/2022	Contribution	5.4	4.4	(367,488)	(299,435)	(68,053)	(68,053)	(68,053)	(68,053)	(68,053)	(27,223)	0	0
2012	Grant County	6/30/2021	Proportion	5.5	3.5	514,008	327,096	93,456	93,456	93,456	46,728	0	0	0	0
2012	Grant County	6/30/2021	Contribution	5.5	3.5	(867,589)	(552,103)	(157,743)	(157,743)	(157,743)	(157,743)	(78,874)	0	0	0
2012	Grant County	6/30/2020	Proportion	5.4	2.4	136,147	60,511	25,212	25,212	25,212	10,087	0	0	0	0
2012	Grant County	6/30/2020	Contribution	5.4	2.4	(389,542)	(173,131)	(72,137)	(72,137)	(72,137)	(28,857)	0	0	0	0
2012	Grant County	6/30/2019	Proportion	5.3	1.3	402,636	98,760	75,969	75,969	75,969	22,791	0	0	0	0
2012	Grant County	6/30/2019	Contribution	5.3	1.3	(417,379)	(102,375)	(78,751)	(78,751)	(23,624)	0	0	0	0	0
2012	Grant County	6/30/2018	Proportion	5.2	0.2	87,629	3,369	16,852	3,369	3,369	0	0	0	0	0
2012	Grant County	6/30/2018	Contribution	5.2	0.2	(336,426)	(12,941)	(64,697)	(12,941)	0	0	0	0	0	0
2012	Grant County	6/30/2017	Proportion	5.2	0.0	111,473	0	4,288	0	0	0	0	0	0	0
2012	Grant County	6/30/2017	Contribution	5.2	0.0	(222,192)	0	(8,547)	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2013	Umatilla County	6/30/2022	Proportion	5.4	4.4	901,733	734,745	166,988	166,988	166,988	166,988	166,988	166,988	66,793	0	
2013	Umatilla County	6/30/2022	Contribution	5.4	4.4	(1,612,086)	(1,313,552)	(298,534)	(298,534)	(298,534)	(298,534)	(298,534)	(298,534)	(119,416)	0	
2013	Umatilla County	6/30/2021	Proportion	5.5	3.5	1,775,723	1,130,005	322,859	322,859	322,859	322,859	322,859	322,859	161,428	0	
2013	Umatilla County	6/30/2021	Contribution	5.5	3.5	(3,515,744)	(2,237,292)	(639,226)	(639,226)	(639,226)	(639,226)	(639,226)	(639,226)	(319,614)	0	
2013	Umatilla County	6/30/2020	Proportion	5.4	2.4	(125,117)	(55,607)	(23,170)	(23,170)	(23,170)	(23,170)	(23,170)	(23,170)	0	0	
2013	Umatilla County	6/30/2020	Contribution	5.4	2.4	(433,295)	(192,575)	(80,240)	(80,240)	(80,240)	(80,240)	(80,240)	(80,240)	0	0	
2013	Umatilla County	6/30/2019	Proportion	5.3	1.3	1,310,304	321,396	247,227	247,227	247,227	247,227	247,227	247,227	74,169	0	
2013	Umatilla County	6/30/2019	Contribution	5.3	1.3	(1,090,041)	(267,369)	(205,668)	(205,668)	(205,668)	(205,668)	(205,668)	(205,668)	0	0	
2013	Umatilla County	6/30/2018	Proportion	5.2	0.2	(306,114)	(11,774)	(58,868)	(58,868)	(58,868)	(58,868)	(58,868)	(58,868)	0	0	
2013	Umatilla County	6/30/2018	Contribution	5.2	0.2	(660,915)	(25,420)	(127,099)	(127,099)	(127,099)	(127,099)	(127,099)	(127,099)	0	0	
2013	Umatilla County	6/30/2017	Proportion	5.2	0.0	249,599	0	9,599	0	0	0	0	0	0	0	
2013	Umatilla County	6/30/2017	Contribution	5.2	0.0	(358,077)	0	(13,772)	0	0	0	0	0	0	0	
2014	Linn County	6/30/2022	Proportion	5.4	4.4	10,418,261	8,488,953	1,929,308	1,929,308	1,929,308	1,929,308	1,929,308	1,929,308	771,721	0	
2014	Linn County	6/30/2022	Contribution	5.4	4.4	(275,418)	(224,415)	(51,003)	(51,003)	(51,003)	(51,003)	(51,003)	(51,003)	(20,403)	0	
2014	Linn County	6/30/2021	Proportion	5.5	3.5	3,639,776	2,316,222	661,777	661,777	661,777	661,777	661,777	661,777	330,891	0	
2014	Linn County	6/30/2021	Contribution	5.5	3.5	(7,849,113)	(4,994,891)	(1,427,111)	(1,427,111)	(1,427,111)	(1,427,111)	(1,427,111)	(1,427,111)	(713,558)	0	
2014	Linn County	6/30/2020	Proportion	5.4	2.4	2,692,190	1,196,528	498,554	498,554	498,554	498,554	498,554	498,554	199,420	0	
2014	Linn County	6/30/2020	Contribution	5.4	2.4	(15,892)	(7,063)	(2,943)	(2,943)	(2,943)	(2,943)	(2,943)	(2,943)	0	0	
2014	Linn County	6/30/2019	Proportion	5.3	1.3	(2,645,248)	(648,836)	(499,103)	(499,103)	(499,103)	(499,103)	(499,103)	(499,103)	0	0	
2014	Linn County	6/30/2019	Contribution	5.3	1.3	(1,281,984)	(314,448)	(241,884)	(241,884)	(241,884)	(241,884)	(241,884)	(241,884)	0	0	
2014	Linn County	6/30/2018	Proportion	5.2	0.2	3,903,810	150,145	750,733	750,733	750,733	750,733	750,733	750,733	150,145	0	
2014	Linn County	6/30/2018	Contribution	5.2	0.2	(789,984)	(30,384)	(151,920)	(151,920)	(151,920)	(151,920)	(151,920)	(151,920)	0	0	
2014	Linn County	6/30/2017	Proportion	5.2	0.0	(2,128,804)	0	(81,879)	0	0	0	0	0	0	0	
2014	Linn County	6/30/2017	Contribution	5.2	0.0	1,153,066	0	44,351	0	0	0	0	0	0	0	
2015	Yamhill County	6/30/2022	Proportion	5.4	4.4	6,824,259	5,560,507	1,263,752	1,263,752	1,263,752	1,263,752	1,263,752	1,263,752	505,499	0	
2015	Yamhill County	6/30/2022	Contribution	5.4	4.4	2,634	2,146	488	488	488	488	488	488	194	0	
2015	Yamhill County	6/30/2021	Proportion	5.5	3.5	5,528,300	3,518,010	1,005,145	1,005,145	1,005,145	1,005,145	1,005,145	1,005,145	502,575	0	
2015	Yamhill County	6/30/2021	Contribution	5.5	3.5	(3,411,878)	(2,171,196)	(620,341)	(620,341)	(620,341)	(620,341)	(620,341)	(620,341)	(310,173)	0	
2015	Yamhill County	6/30/2020	Proportion	5.4	2.4	3,641,006	1,618,226	674,260	674,260	674,260	674,260	674,260	674,260	269,706	0	
2015	Yamhill County	6/30/2020	Contribution	5.4	2.4	(882,342)	(392,151)	(163,397)	(163,397)	(163,397)	(163,397)	(163,397)	(163,397)	65,357	0	
2015	Yamhill County	6/30/2019	Proportion	5.3	1.3	(575,191)	(141,083)	(108,527)	(108,527)	(108,527)	(108,527)	(108,527)	(108,527)	0	0	
2015	Yamhill County	6/30/2019	Contribution	5.3	1.3	143,700	35,248	27,113	27,113	27,113	27,113	27,113	27,113	0	0	
2015	Yamhill County	6/30/2018	Proportion	5.2	0.2	1,122,269	43,164	215,821	215,821	215,821	215,821	215,821	215,821	43,164	0	
2015	Yamhill County	6/30/2018	Contribution	5.2	0.2	190,919	7,344	36,715	36,715	36,715	36,715	36,715	36,715	0	0	
2015	Yamhill County	6/30/2017	Proportion	5.2	0.0	(675,896)	0	(25,996)	0	0	0	0	0	0	0	
2015	Yamhill County	6/30/2017	Contribution	5.2	0.0	680,245	0	26,165	0	0	0	0	0	0	0	
2016	Sherman County	6/30/2022	Proportion	5.4	4.4	(194,613)	(158,574)	(36,039)	(36,039)	(36,039)	(36,039)	(36,039)	(36,039)	(36,039)	(14,418)	0
2016	Sherman County	6/30/2022	Contribution	5.4	4.4	54,260	44,212	10,048	10,048	10,048	10,048	10,048	10,048	4,020	0	
2016	Sherman County	6/30/2021	Proportion	5.5	3.5	(331,143)	(210,727)	(60,208)	(60,208)	(60,208)	(60,208)	(60,208)	(60,208)	(30,103)	0	
2016	Sherman County	6/30/2021	Contribution	5.5	3.5	(360,308)	(229,286)	(65,511)	(65,511)	(65,511)	(65,511)	(65,511)	(65,511)	(32,753)	0	
2016	Sherman County	6/30/2020	Proportion	5.4	2.4	529,654	235,402	98,084	98,084	98,084	98,084	98,084	98,084	39,234	0	
2016	Sherman County	6/30/2020	Contribution	5.4	2.4	(12,452)	(5,534)	(2,306)	(2,306)	(2,306)	(2,306)	(2,306)	(2,306)	0	0	
2016	Sherman County	6/30/2019	Proportion	5.3	1.3	(813,900)	(199,636)	(153,566)	(153,566)	(153,566)	(153,566)	(153,566)	(153,566)	46,070	0	
2016	Sherman County	6/30/2019	Contribution	5.3	1.3	1,522,573	373,461	287,278	287,278	287,278	287,278	287,278	287,278	86,183	0	
2016	Sherman County	6/30/2018	Proportion	5.2	0.2	28,832	1,107	5,545	5,545	5,545	5,545	5,545	5,545	0	0	
2016	Sherman County	6/30/2018	Contribution	5.2	0.2	30,522	1,172	5,870	5,870	5,870	5,870	5,870	5,870	0	0	
2016	Sherman County	6/30/2017	Proportion	5.2	0.0	(115,127)	0	(4,427)	0	0	0	0	0	0	0	
2016	Sherman County	6/30/2017	Contribution	5.2	0.0	82,071	0	3,156	0	0	0	0	0	0	0	
2017	Columbia County	6/30/2022	Proportion	5.4	4.4	1,312,337	1,069,312	243,025	243,025	243,025	243,025	243,025	243,025	243,025	97,212	0
2017	Columbia County	6/30/2022	Contribution	5.4	4.4	(391,535)	(319,029)	(72,506)	(72,506)	(72,506)	(72,506)	(72,506)	(72,506)	(29,005)	0	
2017	Columbia County	6/30/2021	Proportion	5.5	3.5	1,783,837	1,135,169	324,334	324,334	324,334	324,334	324,334	324,334	162,167	0	
2017	Columbia County	6/30/2021	Contribution	5.5	3.5	(2,438,292)	(1,551,640)	(443,326)	(443,326)	(443,326)	(443,326)	(443,326)	(443,326)	(221,662)	0	
2017	Columbia County	6/30/2020	Proportion	5.4	2.4	296,689	131,863	54,942	54,942	54,942	54,942	54,942	54,942	21,979	0	
2017	Columbia County	6/30/2020	Contribution	5.4	2.4	(231,307)	(102,802)	(42,835)	(42,835)	(42,835)	(42,835)	(42,835)	(42,835)	0	0	
2017	Columbia County	6/30/2019	Proportion	5.3	1.3	946,360	232,128	178,558	178,558	178,558	178,558	178,558	178,558	53,570	0	
2017	Columbia County	6/30/2019	Contribution	5.3	1.3	(643,328)	(157,796)	(121,383)	(121,383)	(121,383)	(121,383)	(121,383)	(121,383)	36,413	0	
2017	Columbia County	6/30/2018	Proportion	5.2	0.2	1,303,492	50,132	250,672	250,672	250,672	250,672	250,672	250,672	50,132	0	
2017	Columbia County	6/30/2018	Contribution	5.2	0.2	(551,083)	(21,193)	(105,978)	(105,978)	(105,978)	(105,978)	(105,978)	(105,978)	0	0	
2017	Columbia County	6/30/2017	Proportion	5.2	0.0	1,136,740	0	43,720	0	0	0	0	0	0	0	
2017	Columbia County	6/30/2017	Contribution	5.2	0.0	(159,057)	0	(6,117)	0	0	0	0	0	0	0	
2018	Coos County	6/30/2022	Proportion	5.4	4.4	2,138,897	1,742,805	396,092	396,092	396,092	396,092	396,092	396,092	396,092	158,437	0
2018	Coos County	6/30/2022	Contribution	5.4	4.4	266,577	217,211	49,366	49,366	49,366	49,366	49,366	49,366	19,747	0	
2018	Coos County	6/30/2021	Proportion	5.5	3.5	14,080	8,960	2,560	2,560	2,560	2,560	2,560	2,560	0	0	
2018	Coos County	6/30/2021	Contribution	5.5	3.5	(3,000,196)	(1,909,216)	(545,490)	(545,490)	(545,490)	(545,490)	(545,490)	(545,490)	(272,746)	0	
2018	Coos County	6/30/2020	Proportion	5.4	2.4	2,022,142	898,729	374,471	374,471	374,471	374,471	374,471	374,471	149,787	0	
2018	Coos County	6/30/2020	Contribution	5.4	2.4	(442,393)	(196,618)	(81,925)	(81,925)	(81,925)	(81,925)	(81,925)	(81,925)	32,768	0	
2018	Coos County	6/30/2019	Proportion	5.3	1.3	(1,244,705)	(305,305)	(234,850)	(234,850)	(234,850)	(234,850)	(234,850)	(234,850)	0	0	
2018	Coos County	6/30/2019	Contribution	5.3	1.3	91,670	22,486	17,296	17,296	17,296	17,296	17,296	17,296	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2018	Coos County	6/30/2018	Proportion	5.2	0.2	1,149,359	44,204	221,031	44,204	0	0	0	0	0
2018	Coos County	6/30/2018	Contribution	5.2	0.2	113,868	4,378	21,898	4,378	0	0	0	0	0
2018	Coos County	6/30/2017	Proportion	5.2	0.0	(1,059,531)	0	(40,751)	0	0	0	0	0	0
2018	Coos County	6/30/2017	Contribution	5.2	0.0	666,339	0	25,629	0	0	0	0	0	0
2020	Wasco County	6/30/2022	Proportion	5.4	4.4	(1,382,748)	(1,126,684)	(256,064)	(256,064)	(256,064)	(256,064)	(256,064)	(102,428)	0
2020	Wasco County	6/30/2022	Contribution	5.4	4.4	1,314,891	1,071,393	243,498	243,498	243,498	243,498	243,498	97,401	0
2020	Wasco County	6/30/2021	Proportion	5.5	3.5	(471,754)	(300,208)	(85,773)	(85,773)	(85,773)	(85,773)	(85,773)	0	0
2020	Wasco County	6/30/2021	Contribution	5.5	3.5	1,346,901	857,119	244,891	244,891	244,891	244,891	244,891	122,446	0
2020	Wasco County	6/30/2020	Proportion	5.4	2.4	(2,075,878)	(922,612)	(384,422)	(384,422)	(384,422)	(384,422)	(153,768)	0	0
2020	Wasco County	6/30/2020	Contribution	5.4	2.4	3,964,265	1,761,896	734,123	734,123	734,123	734,123	293,650	0	0
2020	Wasco County	6/30/2019	Proportion	5.3	1.3	(2,440,411)	(598,591)	(460,455)	(460,455)	(138,136)	0	0	0	0
2020	Wasco County	6/30/2019	Contribution	5.3	1.3	3,660,781	897,929	690,713	690,713	207,216	0	0	0	0
2020	Wasco County	6/30/2018	Proportion	5.2	0.2	495,260	19,050	95,242	19,050	0	0	0	0	0
2020	Wasco County	6/30/2018	Contribution	5.2	0.2	(250,380)	(9,630)	(48,150)	(9,630)	0	0	0	0	0
2020	Wasco County	6/30/2017	Proportion	5.2	0.0	462,567	0	17,792	0	0	0	0	0	0
2020	Wasco County	6/30/2017	Contribution	5.2	0.0	28,189	0	1,084	0	0	0	0	0	0
2021	Baker County	6/30/2022	Proportion	5.4	4.4	250,745	204,311	46,434	46,434	46,434	46,434	46,434	18,575	0
2021	Baker County	6/30/2022	Contribution	5.4	4.4	(25,123)	(20,471)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(1,863)	0
2021	Baker County	6/30/2021	Proportion	5.5	3.5	371,112	236,162	67,475	67,475	67,475	67,475	33,737	0	0
2021	Baker County	6/30/2021	Contribution	5.5	3.5	(925,022)	(588,650)	(168,186)	(168,186)	(168,186)	(168,186)	(84,092)	0	0
2021	Baker County	6/30/2020	Proportion	5.4	2.4	(332,252)	(147,668)	(61,528)	(61,528)	(61,528)	(24,612)	0	0	0
2021	Baker County	6/30/2020	Contribution	5.4	2.4	8,816	3,917	1,633	1,633	1,633	651	0	0	0
2021	Baker County	6/30/2019	Proportion	5.3	1.3	(416,476)	(102,156)	(78,580)	(78,580)	(23,576)	0	0	0	0
2021	Baker County	6/30/2019	Contribution	5.3	1.3	335,224	82,224	63,250	63,250	18,974	0	0	0	0
2021	Baker County	6/30/2018	Proportion	5.2	0.2	465,412	17,902	89,502	17,902	0	0	0	0	0
2021	Baker County	6/30/2018	Contribution	5.2	0.2	(143,863)	(5,533)	(27,666)	(5,533)	0	0	0	0	0
2021	Baker County	6/30/2017	Proportion	5.2	0.0	(493,267)	0	(18,972)	0	0	0	0	0	0
2021	Baker County	6/30/2017	Contribution	5.2	0.0	26,741	0	1,031	0	0	0	0	0	0
2022	Gilliam County	6/30/2022	Proportion	5.4	4.4	(780,709)	(636,133)	(144,576)	(144,576)	(144,576)	(144,576)	(144,576)	(57,829)	0
2022	Gilliam County	6/30/2022	Contribution	5.4	4.4	82,434	67,168	15,266	15,266	15,266	15,266	15,266	6,104	0
2022	Gilliam County	6/30/2021	Proportion	5.5	3.5	707,331	450,119	128,606	128,606	128,606	128,606	64,301	0	0
2022	Gilliam County	6/30/2021	Contribution	5.5	3.5	(260,109)	(165,523)	(47,293)	(47,293)	(47,293)	(47,293)	(23,644)	0	0
2022	Gilliam County	6/30/2020	Proportion	5.4	2.4	(2,344,837)	(1,042,150)	(434,229)	(434,229)	(434,229)	(173,692)	0	0	0
2022	Gilliam County	6/30/2020	Contribution	5.4	2.4	4,608,225	2,048,100	853,375	853,375	853,375	341,350	0	0	0
2022	Gilliam County	6/30/2019	Proportion	5.3	1.3	(162,530)	(39,866)	(30,666)	(30,666)	(9,200)	0	0	0	0
2022	Gilliam County	6/30/2019	Contribution	5.3	1.3	(23,224)	(5,696)	(4,382)	(4,382)	(1,314)	0	0	0	0
2022	Gilliam County	6/30/2018	Proportion	5.2	0.2	36,534	1,404	7,026	1,404	0	0	0	0	0
2022	Gilliam County	6/30/2018	Contribution	5.2	0.2	(14,921)	(576)	(2,869)	(576)	0	0	0	0	0
2022	Gilliam County	6/30/2017	Proportion	5.2	0.0	(181,959)	0	(6,999)	0	0	0	0	0	0
2022	Gilliam County	6/30/2017	Contribution	5.2	0.0	39,769	0	1,529	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2027	Deschutes County	6/30/2022	Proportion	5.4	4.4	4,842,630	3,945,847	896,783	896,783	896,783	896,783	896,783	358,715	0
2027	Deschutes County	6/30/2022	Contribution	5.4	4.4	(1,533,651)	(1,249,642)	(284,009)	(284,009)	(284,009)	(284,009)	(284,009)	(113,606)	0
2027	Deschutes County	6/30/2021	Proportion	5.5	3.5	10,659,089	6,783,057	1,938,016	1,938,016	1,938,016	1,938,016	969,009	0	0
2027	Deschutes County	6/30/2021	Contribution	5.5	3.5	(14,675,670)	(9,339,062)	(2,668,304)	(2,668,304)	(2,668,304)	(2,668,304)	(1,334,150)	0	0
2027	Deschutes County	6/30/2020	Proportion	5.4	2.4	4,383,193	1,948,087	811,702	811,702	811,702	324,683	0	0	0
2027	Deschutes County	6/30/2020	Contribution	5.4	2.4	(303,519)	(134,898)	(56,207)	(56,207)	(56,207)	(22,484)	0	0	0
2027	Deschutes County	6/30/2019	Proportion	5.3	1.3	(3,192,223)	(782,999)	(602,306)	(602,306)	(180,693)	0	0	0	0
2027	Deschutes County	6/30/2019	Contribution	5.3	1.3	13,985,839	3,430,487	2,638,838	2,638,838	791,649	0	0	0	0
2027	Deschutes County	6/30/2018	Proportion	5.2	0.2	3,601,973	138,538	692,687	138,538	0	0	0	0	0
2027	Deschutes County	6/30/2018	Contribution	5.2	0.2	(2,121,648)	(81,603)	(408,009)	(81,603)	0	0	0	0	0
2027	Deschutes County	6/30/2017	Proportion	5.2	0.0	1,044,253	0	40,163	0	0	0	0	0	0
2027	Deschutes County	6/30/2017	Contribution	5.2	0.0	(298,739)	0	(11,489)	0	0	0	0	0	0
2028	Union County	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2028	Union County	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2035	Hood River County	6/30/2022	Proportion	5.4	4.4	856,921	698,232	158,689	158,689	158,689	158,689	158,689	63,476	0
2035	Hood River County	6/30/2022	Contribution	5.4	4.4	(433,631)	(353,329)	(80,302)	(80,302)	(80,302)	(80,302)	(80,302)	(32,121)	0
2035	Hood River County	6/30/2021	Proportion	5.5	3.5	673,392	428,522	122,435	122,435	122,435	122,435	61,217	0	0
2035	Hood River County	6/30/2021	Contribution	5.5	3.5	(1,493,827)	(950,617)	(271,605)	(271,605)	(271,605)	(271,605)	(135,802)	0	0
2035	Hood River County	6/30/2020	Proportion	5.4	2.4	(749,077)	(332,923)	(138,718)	(138,718)	(138,718)	(138,718)	(55,487)	0	0
2035	Hood River County	6/30/2020	Contribution	5.4	2.4	(281,270)	(125,009)	(52,087)	(52,087)	(52,087)	(52,087)	(20,835)	0	0
2035	Hood River County	6/30/2019	Proportion	5.3	1.3	105,713	25,929	19,946	19,946	19,946	19,946	5,983	0	0
2035	Hood River County	6/30/2019	Contribution	5.3	1.3	(563,458)	(138,206)	(106,313)	(106,313)	(31,893)	0	0	0	0
2035	Hood River County	6/30/2018	Proportion	5.2	0.2	325,343	62,566	12,513	12,513	0	0	0	0	0
2035	Hood River County	6/30/2018	Contribution	5.2	0.2	(517,919)	(19,919)	(99,600)	(19,919)	0	0	0	0	0
2035	Hood River County	6/30/2017	Proportion	5.2	0.0	302,440	0	11,630	0	0	0	0	0	0
2035	Hood River County	6/30/2017	Contribution	5.2	0.0	(247,695)	0	(9,525)	0	0	0	0	0	0
2036	Clatsop County	6/30/2022	Proportion	5.4	4.4	508,306	414,175	94,131	94,131	94,131	94,131	94,131	37,651	0
2036	Clatsop County	6/30/2022	Contribution	5.4	4.4	32,604	26,566	6,038	6,038	6,038	6,038	6,038	2,414	0
2036	Clatsop County	6/30/2021	Proportion	5.5	3.5	1,459,312	928,654	265,329	265,329	265,329	265,329	132,667	0	0
2036	Clatsop County	6/30/2021	Contribution	5.5	3.5	(3,179,039)	(2,023,025)	(578,007)	(578,007)	(578,007)	(578,007)	(289,004)	0	0
2036	Clatsop County	6/30/2020	Proportion	5.4	2.4	1,713,419	761,519	317,300	317,300	317,300	317,300	126,919	0	0
2036	Clatsop County	6/30/2020	Contribution	5.4	2.4	(405,576)	(180,255)	(75,107)	(75,107)	(75,107)	(30,041)	0	0	0
2036	Clatsop County	6/30/2019	Proportion	5.3	1.3	386,622	94,830	72,948	72,948	72,948	21,882	0	0	0
2036	Clatsop County	6/30/2019	Contribution	5.3	1.3	(799,813)	(196,181)	(150,908)	(150,908)	(45,273)	0	0	0	0
2036	Clatsop County	6/30/2018	Proportion	5.2	0.2	516,233	99,276	19,853	19,853	0	0	0	0	0
2036	Clatsop County	6/30/2018	Contribution	5.2	0.2	600,989	23,114	115,575	23,114	0	0	0	0	0
2036	Clatsop County	6/30/2017	Proportion	5.2	0.0	1,004,922	0	38,652	0	0	0	0	0	0
2036	Clatsop County	6/30/2017	Contribution	5.2	0.0	(513,214)	0	(19,739)	0	0	0	0	0	0
2037	Polk County	6/30/2022	Proportion	5.4	4.4	3,232,289	2,633,717	598,572	598,572	598,572	598,572	598,572	239,429	0
2037	Polk County	6/30/2022	Contribution	5.4	4.4	360,783	293,971	66,812	66,812	66,812	66,812	66,812	26,723	0
2037	Polk County	6/30/2021	Proportion	5.5	3.5	1,764,940	1,123,144	320,898	320,898	320,898	320,898	160,450	0	0
2037	Polk County	6/30/2021	Contribution	5.5	3.5	(3,371,142)	(2,145,272)	(612,935)	(612,935)	(612,935)	(612,935)	(306,467)	0	0
2037	Polk County	6/30/2020	Proportion	5.4	2.4	1,952,357	867,713	361,548	361,548	361,548	361,548	144,617	0	0
2037	Polk County	6/30/2020	Contribution	5.4	2.4	206,902	91,957	38,315	38,315	38,315	15,327	0	0	0
2037	Polk County	6/30/2019	Proportion	5.3	1.3	(548,473)	(134,533)	(103,485)	(103,485)	(31,048)	0	0	0	0
2037	Polk County	6/30/2019	Contribution	5.3	1.3	(496,476)	(121,776)	(93,675)	(93,675)	(28,101)	0	0	0	0
2037	Polk County	6/30/2018	Proportion	5.2	0.2	1,713,125	65,890	329,447	65,890	0	0	0	0	0
2037	Polk County	6/30/2018	Contribution	5.2	0.2	(279,064)	(10,734)	(53,666)	(10,734)	0	0	0	0	0
2037	Polk County	6/30/2017	Proportion	5.2	0.0	333,904	0	12,844	0	0	0	0	0	0
2037	Polk County	6/30/2017	Contribution	5.2	0.0	328,354	0	12,629	0	0	0	0	0	0
2038	Multnomah County	6/30/2022	Proportion	5.4	4.4	3,344,681	2,725,296	619,385	619,385	619,385	619,385	619,385	247,756	0
2038	Multnomah County	6/30/2022	Contribution	5.4	4.4	34,285,116	27,936,020	6,349,096	6,349,096	6,349,096	6,349,096	6,349,096	2,539,636	0
2038	Multnomah County	6/30/2021	Proportion	5.5	3.5	36,756,611	23,390,571	6,683,020	6,683,020	6,683,020	6,683,020	3,341,511	0	0
2038	Multnomah County	6/30/2021	Contribution	5.5	3.5	(68,576,548)	(43,639,622)	(12,468,463)	(12,468,463)	(12,468,463)	(12,468,463)	(6,234,233)	0	0
2038	Multnomah County	6/30/2020	Proportion	5.4	2.4	(3,615,532)	(1,606,903)	(669,543)	(669,543)	(669,543)	(267,817)	0	0	0
2038	Multnomah County	6/30/2020	Contribution	5.4	2.4	(10,483,142)	(4,659,173)	(1,941,323)	(1,941,323)	(1,941,323)	(776,527)	0	0	0
2038	Multnomah County	6/30/2019	Proportion	5.3	1.3	(3,609,407)	(885,327)	(681,020)	(681,020)	(204,307)	0	0	0	0
2038	Multnomah County	6/30/2019	Contribution	5.3	1.3	36,913,569	9,054,273	6,964,824	6,964,824	2,089,449	0	0	0	0
2038	Multnomah County	6/30/2018	Proportion	5.2	0.2	1,125,376	43,286	216,418	43,286	0	0	0	0	0
2038	Multnomah County	6/30/2018	Contribution	5.2	0.2	(1,842,903)	(70,883)	(354,404)	(70,883)	0	0	0	0	0
2038	Multnomah County	6/30/2017	Proportion	5.2	0.0	(14,367,255)	0	(552,585)	0	0	0	0	0	0
2038	Multnomah County	6/30/2017	Contribution	5.2	0.0	28,313,439	0	1,088,979	0	0	0	0	0	0
2039	Malheur County	6/30/2022	Proportion	5.4	4.4	850,622	693,099	157,523	157,523	157,523	157,523	157,523	63,007	0
2039	Malheur County	6/30/2022	Contribution	5.4	4.4	(42,907)	(34,961)	(7,946)	(7,946)	(7,946)	(7,946)	(7,946)	(3,177)	0
2039	Malheur County	6/30/2021	Proportion	5.5	3.5	785,728	500,008	142,860	142,860	142,860	142,860	71,428	0	0
2039	Malheur County	6/30/2021	Contribution	5.5	3.5	(989,139)	(629,453)	(179,843)	(179,843)	(179,843)	(179,843)	(89,924)	0	0
2039	Malheur County	6/30/2020	Proportion	5.4	2.4	(308,706)	(137,202)	(57,168)	(57,168)	(57,168)	(22,866)	0	0	0
2039	Malheur County	6/30/2020	Contribution	5.4	2.4	99,859	44,383	18,492	18,492	18,492	7,399	0	0	0
2039	Malheur County	6/30/2019	Proportion	5.3	1.3	372,322	91,326	70,249	70,249	70,249	21,077	0	0	0
2039	Malheur County	6/30/2019	Contribution	5.3	1.3	(166,814)	(40,918)	(31,474)	(31,474)	(9,444)	0	0	0	0
2039	Malheur County	6/30/2018	Proportion	5.2	0.2	(250,675)	(9,640)	(48,207)	(9,640)	0	0	0	0	0
2039	Malheur County	6/30/2018	Contribution	5.2	0.2	(43,340)	(1,665)	(8,335)	(1,665)	0	0	0	0	0
2039	Malheur County	6/30/2017	Proportion	5.2	0.0	(120,943)	0	(4,653)	0	0	0	0	0	0
2039	Malheur County	6/30/2017	Contribution	5.2	0.0	95,866	0	3,686	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2040	Benton County	6/30/2022	Proportion	5.4	4.4	534,776	435,743	99,033	99,033	99,033	99,033	99,033	99,033	39,611	0
2040	Benton County	6/30/2022	Contribution	5.4	4.4	162,422	132,344	30,078	30,078	30,078	30,078	30,078	30,078	12,032	0
2040	Benton County	6/30/2021	Proportion	5.5	3.5	5,721,581	3,641,007	1,040,287	1,040,287	1,040,287	1,040,287	1,040,287	520,146	0	0
2040	Benton County	6/30/2021	Contribution	5.5	3.5	(6,891,275)	(4,385,357)	(1,252,959)	(1,252,959)	(1,252,959)	(1,252,959)	(1,252,959)	(626,480)	0	0
2040	Benton County	6/30/2020	Proportion	5.4	2.4	(400,887)	(178,173)	(74,238)	(74,238)	(74,238)	(74,238)	(74,238)	0	0	0
2040	Benton County	6/30/2020	Contribution	5.4	2.4	(652,487)	(289,994)	(120,831)	(120,831)	(120,831)	(120,831)	(48,332)	0	0	0
2040	Benton County	6/30/2019	Proportion	5.3	1.3	(827,854)	(203,058)	(156,199)	(156,199)	(156,199)	(156,199)	(46,859)	0	0	0
2040	Benton County	6/30/2019	Contribution	5.3	1.3	4,461,921	1,094,433	841,872	841,872	841,872	252,561	0	0	0	0
2040	Benton County	6/30/2018	Proportion	5.2	0.2	(90,175)	(3,470)	(17,341)	(3,470)	(3,470)	0	0	0	0	0
2040	Benton County	6/30/2018	Contribution	5.2	0.2	(1,038,397)	(39,937)	(199,692)	(39,937)	(39,937)	0	0	0	0	0
2040	Benton County	6/30/2017	Proportion	5.2	0.0	2,066,114	0	79,464	0	0	0	0	0	0	0
2040	Benton County	6/30/2017	Contribution	5.2	0.0	(621,062)	0	(23,887)	0	0	0	0	0	0	0
2042	Josephine County	6/30/2022	Proportion	5.4	4.4	2,147,841	1,750,093	397,748	397,748	397,748	397,748	397,748	397,748	159,101	0
2042	Josephine County	6/30/2022	Contribution	5.4	4.4	81,251	66,205	15,046	15,046	15,046	15,046	15,046	15,046	6,021	0
2042	Josephine County	6/30/2021	Proportion	5.5	3.5	3,736,228	2,377,600	679,314	679,314	679,314	679,314	679,314	339,658	0	0
2042	Josephine County	6/30/2021	Contribution	5.5	3.5	(4,286,363)	(2,727,685)	(779,339)	(779,339)	(779,339)	(779,339)	(779,339)	(389,668)	0	0
2042	Josephine County	6/30/2020	Proportion	5.4	2.4	4,292,036	1,907,573	794,821	794,821	794,821	794,821	317,931	0	0	0
2042	Josephine County	6/30/2020	Contribution	5.4	2.4	656,406	291,735	121,557	121,557	121,557	48,621	0	0	0	0
2042	Josephine County	6/30/2019	Proportion	5.3	1.3	2,741,408	672,420	517,247	517,247	517,247	155,173	0	0	0	0
2042	Josephine County	6/30/2019	Contribution	5.3	1.3	138,409	33,949	26,115	26,115	26,115	7,834	0	0	0	0
2042	Josephine County	6/30/2018	Proportion	5.2	0.2	1,130,244	43,469	217,355	43,469	0	0	0	0	0	0
2042	Josephine County	6/30/2018	Contribution	5.2	0.2	334,925	12,880	64,409	12,880	0	0	0	0	0	0
2042	Josephine County	6/30/2017	Proportion	5.2	0.0	(256,775)	0	(9,875)	0	0	0	0	0	0	0
2042	Josephine County	6/30/2017	Contribution	5.2	0.0	577,507	0	22,212	0	0	0	0	0	0	0
2043	Lincoln County	6/30/2022	Proportion	5.4	4.4	1,182,899	963,844	219,055	219,055	219,055	219,055	219,055	219,055	87,624	0
2043	Lincoln County	6/30/2022	Contribution	5.4	4.4	(372,221)	(303,291)	(68,930)	(68,930)	(68,930)	(68,930)	(68,930)	(68,930)	(27,571)	0
2043	Lincoln County	6/30/2021	Proportion	5.5	3.5	(153,302)	(97,556)	(27,873)	(27,873)	(27,873)	(27,873)	(27,873)	(13,937)	0	0
2043	Lincoln County	6/30/2021	Contribution	5.5	3.5	(1,119,590)	(712,466)	(203,562)	(203,562)	(203,562)	(203,562)	(203,562)	(101,780)	0	0
2043	Lincoln County	6/30/2020	Proportion	5.4	2.4	661,808	294,137	122,557	122,557	122,557	49,023	0	0	0	0
2043	Lincoln County	6/30/2020	Contribution	5.4	2.4	(323,207)	(143,648)	(59,853)	(59,853)	(59,853)	(23,942)	0	0	0	0
2043	Lincoln County	6/30/2019	Proportion	5.3	1.3	(147,561)	(36,193)	(27,842)	(27,842)	(27,842)	(8,351)	0	0	0	0
2043	Lincoln County	6/30/2019	Contribution	5.3	1.3	(62,660)	(15,368)	(11,823)	(11,823)	(3,545)	0	0	0	0	0
2043	Lincoln County	6/30/2018	Proportion	5.2	0.2	171,796	6,606	33,038	6,606	0	0	0	0	0	0
2043	Lincoln County	6/30/2018	Contribution	5.2	0.2	(326,688)	(12,563)	(62,825)	(12,563)	0	0	0	0	0	0
2043	Lincoln County	6/30/2017	Proportion	5.2	0.0	308,377	0	11,862	0	0	0	0	0	0	0
2043	Lincoln County	6/30/2017	Contribution	5.2	0.0	(145,803)	0	(5,608)	0	0	0	0	0	0	0
2044	Crook County	6/30/2022	Proportion	5.4	4.4	942,837	768,238	174,599	174,599	174,599	174,599	174,599	174,599	69,842	0
2044	Crook County	6/30/2022	Contribution	5.4	4.4	(83,311)	(67,883)	(15,428)	(15,428)	(15,428)	(15,428)	(15,428)	(15,428)	(6,171)	0
2044	Crook County	6/30/2021	Proportion	5.5	3.5	694,820	442,158	126,331	126,331	126,331	126,331	126,331	63,165	0	0
2044	Crook County	6/30/2021	Contribution	5.5	3.5	(454,769)	(289,399)	(82,685)	(82,685)	(82,685)	(82,685)	(82,685)	(41,344)	0	0
2044	Crook County	6/30/2020	Proportion	5.4	2.4	966,598	429,598	179,000	179,000	179,000	179,000	71,598	0	0	0
2044	Crook County	6/30/2020	Contribution	5.4	2.4	29,890	13,285	5,535	5,535	5,535	2,215	0	0	0	0
2044	Crook County	6/30/2019	Proportion	5.3	1.3	(592,743)	(145,391)	(111,838)	(111,838)	(111,838)	(33,553)	0	0	0	0
2044	Crook County	6/30/2019	Contribution	5.3	1.3	(9,125)	(2,237)	(1,722)	(1,722)	(515)	0	0	0	0	0
2044	Crook County	6/30/2018	Proportion	5.2	0.2	615,784	23,684	118,420	23,684	0	0	0	0	0	0
2044	Crook County	6/30/2018	Contribution	5.2	0.2	(167,888)	(6,458)	(32,286)	(6,458)	0	0	0	0	0	0
2044	Crook County	6/30/2017	Proportion	5.2	0.0	451,237	0	17,357	0	0	0	0	0	0	0
2044	Crook County	6/30/2017	Contribution	5.2	0.0	(13,820)	0	(530)	0	0	0	0	0	0	0
2050	Wallowa County	6/30/2022	Proportion	5.4	4.4	241,585	196,847	44,738	44,738	44,738	44,738	44,738	44,738	17,895	0
2050	Wallowa County	6/30/2022	Contribution	5.4	4.4	(75,151)	(61,234)	(13,917)	(13,917)	(13,917)	(13,917)	(13,917)	(13,917)	(5,566)	0
2050	Wallowa County	6/30/2021	Proportion	5.5	3.5	278,375	177,147	50,614	50,614	50,614	50,614	25,305	0	0	0
2050	Wallowa County	6/30/2021	Contribution	5.5	3.5	(103,534)	(65,886)	(18,824)	(18,824)	(18,824)	(18,824)	(18,824)	(9,414)	0	0
2050	Wallowa County	6/30/2020	Proportion	5.4	2.4	(10,833)	(4,815)	(2,006)	(2,006)	(2,006)	(803)	0	0	0	0
2050	Wallowa County	6/30/2020	Contribution	5.4	2.4	(30,883)	(13,726)	(5,719)	(5,719)	(5,719)	(2,288)	0	0	0	0
2050	Wallowa County	6/30/2019	Proportion	5.3	1.3	11,790	2,890	2,225	2,225	665	0	0	0	0	0
2050	Wallowa County	6/30/2019	Contribution	5.3	1.3	(25,381)	(6,225)	(4,789)	(4,789)	(1,436)	0	0	0	0	0
2050	Wallowa County	6/30/2018	Proportion	5.2	0.2	2,978	573	113	113	0	0	0	0	0	0
2050	Wallowa County	6/30/2018	Contribution	5.2	0.2	(5,439)	(209)	(1,046)	(209)	0	0	0	0	0	0
2050	Wallowa County	6/30/2017	Proportion	5.2	0.0	(321)	0	(11)	0	0	0	0	0	0	0
2050	Wallowa County	6/30/2017	Contribution	5.2	0.0	480	0	20	0	0	0	0	0	0	0
2052	Tillamook County	6/30/2022	Proportion	5.4	4.4	4,699	3,829	870	870	870	870	870	870	349	0
2052	Tillamook County	6/30/2022	Contribution	5.4	4.4	(2,813)	(2,292)	(521)	(521)	(521)	(521)	(521)	(521)	(208)	0
2052	Tillamook County	6/30/2021	Proportion	5.5	3.5	(1,053)	(671)	(191)	(191)	(191)	(191)	(191)	(98)	0	0
2052	Tillamook County	6/30/2021	Contribution	5.5	3.5	(3,477)	(2,213)	(632)	(632)	(632)	(632)	(632)	(317)	0	0
2052	Tillamook County	6/30/2020	Proportion	5.4	2.4	1,564	694	290	290	290	114	0	0	0	0
2052	Tillamook County	6/30/2020	Contribution	5.4	2.4	(2,001)	(888)	(371)	(371)	(371)	(146)	0	0	0	0
2052	Tillamook County	6/30/2019	Proportion	5.3	1.3	(2,088)	(512)	(394)	(394)	(118)	0	0	0	0	0
2052	Tillamook County	6/30/2019	Contribution	5.3	1.3	(1,919)	(471)	(362)	(362)	(109)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2052	Tillamook County	6/30/2018	Proportion	5.2	0.2	1,451	56	279	56	0	0	0	0	0
2052	Tillamook County	6/30/2018	Contribution	5.2	0.2	(1,683)	(63)	(324)	(63)	0	0	0	0	0
2052	Tillamook County	6/30/2017	Proportion	5.2	0.0	(706)	0	(26)	0	0	0	0	0	0
2052	Tillamook County	6/30/2017	Contribution	5.2	0.0	(1,189)	0	(44)	0	0	0	0	0	0
2053	Community Counseling Solutions	6/30/2022	Proportion	5.4	4.4	185,237	150,934	34,303	34,303	34,303	34,303	34,303	13,722	0
2053	Community Counseling Solutions	6/30/2022	Contribution	5.4	4.4	8,016	6,532	1,484	1,484	1,484	1,484	1,484	596	0
2099	State Judiciary	6/30/2022	Proportion	5.4	4.4	3,026,987	2,466,434	560,553	560,553	560,553	560,553	560,553	224,222	0
2099	State Judiciary	6/30/2022	Contribution	5.4	4.4	(1,203,414)	(980,560)	(222,854)	(222,854)	(222,854)	(222,854)	(222,854)	(89,144)	0
2099	State Judiciary	6/30/2021	Proportion	5.5	3.5	2,471,712	1,572,908	449,402	449,402	449,402	449,402	224,702	0	0
2099	State Judiciary	6/30/2021	Contribution	5.5	3.5	(7,320,912)	(4,658,762)	(1,331,075)	(1,331,075)	(1,331,075)	(1,331,075)	(665,537)	0	0
2099	State Judiciary	6/30/2020	Proportion	5.4	2.4	2,914,553	1,295,357	539,732	539,732	539,732	539,732	215,893	0	0
2099	State Judiciary	6/30/2020	Contribution	5.4	2.4	(1,179,345)	(524,154)	(218,397)	(218,397)	(218,397)	(87,360)	0	0	0
2099	State Judiciary	6/30/2019	Proportion	5.3	1.3	9,416,700	2,309,756	1,776,736	1,776,736	533,020	0	0	0	0
2099	State Judiciary	6/30/2019	Contribution	5.3	1.3	(1,370,063)	(336,055)	(258,502)	(258,502)	(77,553)	0	0	0	0
2099	State Judiciary	6/30/2018	Proportion	5.2	0.2	(2,287,456)	(87,981)	(439,895)	(87,981)	0	0	0	0	0
2099	State Judiciary	6/30/2018	Contribution	5.2	0.2	33,476	1,286	6,438	1,286	0	0	0	0	0
2099	State Judiciary	6/30/2017	Proportion	5.2	0.0	(89,760)	0	(3,450)	0	0	0	0	0	0
2099	State Judiciary	6/30/2017	Contribution	5.2	0.0	322,150	0	12,390	0	0	0	0	0	0
2100	City of Roseburg	6/30/2022	Proportion	5.4	4.4	1,224,313	997,588	226,725	226,725	226,725	226,725	226,725	90,688	0
2100	City of Roseburg	6/30/2022	Contribution	5.4	4.4	(312,643)	(254,746)	(57,897)	(57,897)	(57,897)	(57,897)	(57,897)	(23,158)	0
2100	City of Roseburg	6/30/2021	Proportion	5.5	3.5	691,624	440,124	125,750	125,750	125,750	125,750	62,874	0	0
2100	City of Roseburg	6/30/2021	Contribution	5.5	3.5	(2,293,165)	(1,459,287)	(416,939)	(416,939)	(416,939)	(416,939)	(208,470)	0	0
2100	City of Roseburg	6/30/2020	Proportion	5.4	2.4	1,020,475	453,544	188,977	188,977	188,977	75,590	0	0	0
2100	City of Roseburg	6/30/2020	Contribution	5.4	2.4	202,397	89,954	37,481	37,481	37,481	14,992	0	0	0
2100	City of Roseburg	6/30/2019	Proportion	5.3	1.3	(1,477,539)	(362,415)	(278,781)	(278,781)	(83,634)	0	0	0	0
2100	City of Roseburg	6/30/2019	Contribution	5.3	1.3	(162,864)	(39,948)	(30,729)	(30,729)	(9,219)	0	0	0	0
2100	City of Roseburg	6/30/2018	Proportion	5.2	0.2	558,526	0	21,481	107,409	21,481	0	0	0	0
2100	City of Roseburg	6/30/2018	Contribution	5.2	0.2	(177,175)	(6,815)	(34,072)	(6,815)	0	0	0	0	0
2100	City of Roseburg	6/30/2017	Proportion	5.2	0.0	(416,759)	0	(16,029)	0	0	0	0	0	0
2100	City of Roseburg	6/30/2017	Contribution	5.2	0.0	290,986	0	11,191	0	0	0	0	0	0
2101	City of Salem	6/30/2022	Proportion	5.4	4.4	14,602,856	11,898,623	2,704,233	2,704,233	2,704,233	2,704,233	2,704,233	1,081,691	0
2101	City of Salem	6/30/2022	Contribution	5.4	4.4	(3,819,660)	(3,112,316)	(707,344)	(707,344)	(707,344)	(707,344)	(707,344)	(282,940)	0
2101	City of Salem	6/30/2021	Proportion	5.5	3.5	9,945,643	6,329,045	1,808,299	1,808,299	1,808,299	1,808,299	904,148	0	0
2101	City of Salem	6/30/2021	Contribution	5.5	3.5	(19,938,935)	(12,688,413)	(3,625,261)	(3,625,261)	(3,625,261)	(3,625,261)	(1,812,630)	0	0
2101	City of Salem	6/30/2020	Proportion	5.4	2.4	1,873,448	832,643	346,935	346,935	346,935	138,773	0	0	0
2101	City of Salem	6/30/2020	Contribution	5.4	2.4	144,750	64,332	26,806	26,806	26,806	10,720	0	0	0
2101	City of Salem	6/30/2019	Proportion	5.3	1.3	2,344,556	575,080	442,369	442,369	132,711	0	0	0	0
2101	City of Salem	6/30/2019	Contribution	5.3	1.3	(3,062,091)	(751,079)	(577,753)	(577,753)	(173,326)	0	0	0	0
2101	City of Salem	6/30/2018	Proportion	5.2	0.2	1,842,662	70,872	354,358	70,872	0	0	0	0	0
2101	City of Salem	6/30/2018	Contribution	5.2	0.2	(1,131,889)	(43,534)	(217,671)	(43,534)	0	0	0	0	0
2101	City of Salem	6/30/2017	Proportion	5.2	0.0	(2,380,949)	0	(91,574)	0	0	0	0	0	0
2101	City of Salem	6/30/2017	Contribution	5.2	0.0	1,534,097	0	59,002	0	0	0	0	0	0
2102	City of Medford	6/30/2022	Proportion	5.4	4.4	3,722,028	3,032,764	689,264	689,264	689,264	689,264	689,264	275,708	0
2102	City of Medford	6/30/2022	Contribution	5.4	4.4	(1,405,007)	(1,144,821)	(260,186)	(260,186)	(260,186)	(260,186)	(260,186)	(104,077)	0
2102	City of Medford	6/30/2021	Proportion	5.5	3.5	3,344,715	2,128,455	608,130	608,130	608,130	304,065	0	0	0
2102	City of Medford	6/30/2021	Contribution	5.5	3.5	(7,997,406)	(5,089,258)	(1,454,074)	(1,454,074)	(1,454,074)	(1,454,074)	(727,036)	0	0
2102	City of Medford	6/30/2020	Proportion	5.4	2.4	(2,465,358)	(1,095,714)	(456,548)	(456,548)	(456,548)	(182,618)	0	0	0
2102	City of Medford	6/30/2020	Contribution	5.4	2.4	(465,583)	(206,926)	(86,219)	(86,219)	(86,219)	(34,488)	0	0	0
2102	City of Medford	6/30/2019	Proportion	5.3	1.3	(141,703)	(34,759)	(26,736)	(26,736)	(8,023)	0	0	0	0
2102	City of Medford	6/30/2019	Contribution	5.3	1.3	(2,074,039)	(508,727)	(391,328)	(391,328)	(117,399)	0	0	0	0
2102	City of Medford	6/30/2018	Proportion	5.2	0.2	2,462,691	94,721	473,594	94,721	0	0	0	0	0
2102	City of Medford	6/30/2018	Contribution	5.2	0.2	(1,267,033)	(48,733)	(243,660)	(48,733)	0	0	0	0	0
2102	City of Medford	6/30/2017	Proportion	5.2	0.0	(1,325,603)	0	(50,983)	0	0	0	0	0	0
2102	City of Medford	6/30/2017	Contribution	5.2	0.0	108,408	0	4,168	0	0	0	0	0	0
2103	City of Albany	6/30/2022	Proportion	5.4	4.4	2,225,353	1,813,251	412,102	412,102	412,102	412,102	412,102	164,843	0
2103	City of Albany	6/30/2022	Contribution	5.4	4.4	91,002	74,150	16,852	16,852	16,852	16,852	16,852	6,742	0
2103	City of Albany	6/30/2021	Proportion	5.5	3.5	(1,083,463)	(689,477)	(196,993)	(196,993)	(196,993)	(196,993)	(98,498)	0	0
2103	City of Albany	6/30/2021	Contribution	5.5	3.5	(5,657,165)	(3,600,015)	(1,028,575)	(1,028,575)	(1,028,575)	(1,028,575)	(514,290)	0	0
2103	City of Albany	6/30/2020	Proportion	5.4	2.4	(2,227,442)	(989,975)	(412,489)	(412,489)	(412,489)	(164,997)	0	0	0
2103	City of Albany	6/30/2020	Contribution	5.4	2.4	462,914	205,739	85,725	85,725	85,725	34,289	0	0	0
2103	City of Albany	6/30/2019	Proportion	5.3	1.3	(307,837)	(75,509)	(58,082)	(58,082)	(17,427)	0	0	0	0
2103	City of Albany	6/30/2019	Contribution	5.3	1.3	(1,433,415)	(351,591)	(270,456)	(270,456)	(81,135)	0	0	0	0
2103	City of Albany	6/30/2018	Proportion	5.2	0.2	3,422,030	131,615	658,083	131,615	0	0	0	0	0
2103	City of Albany	6/30/2018	Contribution	5.2	0.2	(304,597)	(11,717)	(58,576)	(11,717)	0	0	0	0	0
2103	City of Albany	6/30/2017	Proportion	5.2	0.0	(1,847,025)	0	(71,040)	0	0	0	0	0	0
2103	City of Albany	6/30/2017	Contribution	5.2	0.0	730,947	0	28,112	0	0	0	0	0	0
2104	City of Ashland	6/30/2022	Proportion	5.4	4.4	196,957	160,483	36,474	36,474	36,474	36,474	36,474	14,587	0
2104	City of Ashland	6/30/2022	Contribution	5.4	4.4	(105,366)	(85,854)	(19,512)	(19,512)	(19,512)	(19,512)	(19,512)	(7,806)	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2104	City of Ashland	6/30/2021	Proportion	5.5	3.5	(2,245,710)	(1,429,088)	(408,311)	(408,311)	(408,311)	(408,311)	(204,155)	0	0	
2104	City of Ashland	6/30/2021	Contribution	5.5	3.5	(3,284,251)	(2,089,977)	(597,137)	(597,137)	(597,137)	(597,137)	(298,566)	0	0	
2104	City of Ashland	6/30/2020	Proportion	5.4	2.4	(1,425,912)	(633,738)	(264,058)	(264,058)	(264,058)	(105,622)	0	0	0	
2104	City of Ashland	6/30/2020	Contribution	5.4	2.4	11,362	5,050	2,104	2,104	2,104	842	0	0	0	
2104	City of Ashland	6/30/2019	Proportion	5.3	1.3	378,463	92,831	71,408	71,408	21,423	0	0	0	0	
2104	City of Ashland	6/30/2019	Contribution	5.3	1.3	(388,308)	(95,244)	(73,266)	(73,266)	(21,978)	0	0	0	0	
2104	City of Ashland	6/30/2018	Proportion	5.2	0.2	702,796	27,031	135,153	27,031	0	0	0	0	0	
2104	City of Ashland	6/30/2018	Contribution	5.2	0.2	(9,926)	(381)	(1,909)	(381)	0	0	0	0	0	
2104	City of Ashland	6/30/2017	Proportion	5.2	0.0	(1,146,255)	0	(44,085)	0	0	0	0	0	0	
2104	City of Ashland	6/30/2017	Contribution	5.2	0.0	434,304	0	16,704	0	0	0	0	0	0	
2105	City of Astoria	6/30/2022	Proportion	5.4	4.4	519,490	423,288	96,202	96,202	96,202	96,202	96,202	38,480	0	
2105	City of Astoria	6/30/2022	Contribution	5.4	4.4	15,434	12,576	2,858	2,858	2,858	2,858	2,858	1,144	0	
2105	City of Astoria	6/30/2021	Proportion	5.5	3.5	34,265	6,230	6,230	6,230	6,230	3,115	0	0	0	
2105	City of Astoria	6/30/2021	Contribution	5.5	3.5	(1,208,971)	(769,345)	(219,813)	(219,813)	(219,813)	(109,906)	0	0	0	
2105	City of Astoria	6/30/2020	Proportion	5.4	2.4	1,091,632	485,170	202,154	202,154	202,154	80,862	0	0	0	
2105	City of Astoria	6/30/2020	Contribution	5.4	2.4	99,836	44,372	18,488	18,488	18,488	7,396	0	0	0	
2105	City of Astoria	6/30/2019	Proportion	5.3	1.3	(243,208)	(59,656)	(45,888)	(45,888)	(13,768)	0	0	0	0	
2105	City of Astoria	6/30/2019	Contribution	5.3	1.3	28,973	7,105	5,467	5,467	1,638	0	0	0	0	
2105	City of Astoria	6/30/2018	Proportion	5.2	0.2	(8,846)	(341)	(1,701)	(341)	0	0	0	0	0	
2105	City of Astoria	6/30/2018	Contribution	5.2	0.2	(44,991)	(1,731)	(8,652)	(1,731)	0	0	0	0	0	
2105	City of Astoria	6/30/2017	Proportion	5.2	0.0	(1,003,329)	0	(38,589)	0	0	0	0	0	0	
2105	City of Astoria	6/30/2017	Contribution	5.2	0.0	164,031	0	6,311	0	0	0	0	0	0	
2106	City of Beaverton	6/30/2022	Proportion	5.4	4.4	15,572,060	12,688,345	2,883,715	2,883,715	2,883,715	2,883,715	2,883,715	1,153,485	0	
2106	City of Beaverton	6/30/2022	Contribution	5.4	4.4	(4,360,392)	(3,552,912)	(807,480)	(807,480)	(807,480)	(807,480)	(807,480)	(322,992)	0	
2106	City of Beaverton	6/30/2021	Proportion	5.5	3.5	4,951,145	3,150,729	900,208	900,208	900,208	450,105	0	0	0	
2106	City of Beaverton	6/30/2021	Contribution	5.5	3.5	(11,806,229)	(7,513,055)	(2,146,587)	(2,146,587)	(2,146,587)	(2,146,587)	(1,073,294)	0	0	
2106	City of Beaverton	6/30/2020	Proportion	5.4	2.4	8,463,066	3,761,364	1,567,234	1,567,234	1,567,234	626,896	0	0	0	
2106	City of Beaverton	6/30/2020	Contribution	5.4	2.4	(3,213,466)	(1,428,208)	(595,086)	(595,086)	(595,086)	(238,036)	0	0	0	
2106	City of Beaverton	6/30/2019	Proportion	5.3	1.3	(2,116,936)	(519,248)	(399,422)	(399,422)	(119,826)	0	0	0	0	
2106	City of Beaverton	6/30/2019	Contribution	5.3	1.3	(3,318,059)	(813,863)	(626,049)	(626,049)	(187,814)	0	0	0	0	
2106	City of Beaverton	6/30/2018	Proportion	5.2	0.2	3,523,602	135,522	677,616	135,522	0	0	0	0	0	
2106	City of Beaverton	6/30/2018	Contribution	5.2	0.2	(2,714,560)	(104,405)	(522,031)	(104,405)	0	0	0	0	0	
2106	City of Beaverton	6/30/2017	Proportion	5.2	0.0	(1,508,973)	0	(58,038)	0	0	0	0	0	0	
2106	City of Beaverton	6/30/2017	Contribution	5.2	0.0	(495,052)	0	(19,042)	0	0	0	0	0	0	
2107	City of Bend	6/30/2022	Proportion	5.4	4.4	7,387,070	6,019,094	1,367,976	1,367,976	1,367,976	1,367,976	1,367,976	547,190	0	
2107	City of Bend	6/30/2022	Contribution	5.4	4.4	(418,262)	(340,806)	(77,456)	(77,456)	(77,456)	(77,456)	(77,456)	(30,982)	0	
2107	City of Bend	6/30/2021	Proportion	5.5	3.5	8,805,455	5,603,471	1,600,992	1,600,992	1,600,992	800,495	0	0	0	
2107	City of Bend	6/30/2021	Contribution	5.5	3.5	(8,233,511)	(5,239,507)	(1,497,002)	(1,497,002)	(1,497,002)	(1,497,002)	(748,501)	0	0	
2107	City of Bend	6/30/2020	Proportion	5.4	2.4	1,814,882	806,615	336,089	336,089	336,089	134,437	0	0	0	
2107	City of Bend	6/30/2020	Contribution	5.4	2.4	2,076,758	923,003	384,585	384,585	384,585	153,833	0	0	0	
2107	City of Bend	6/30/2019	Proportion	5.3	1.3	(6,157,565)	(1,510,345)	(1,161,805)	(1,161,805)	(348,540)	0	0	0	0	
2107	City of Bend	6/30/2019	Contribution	5.3	1.3	15,372,857	3,770,701	2,900,539	2,900,539	870,162	0	0	0	0	
2107	City of Bend	6/30/2018	Proportion	5.2	0.2	4,236,096	162,926	814,634	162,926	0	0	0	0	0	
2107	City of Bend	6/30/2018	Contribution	5.2	0.2	808,764	31,104	155,532	31,104	0	0	0	0	0	
2107	City of Bend	6/30/2017	Proportion	5.2	0.0	(1,112,165)	0	(42,775)	0	0	0	0	0	0	
2107	City of Bend	6/30/2017	Contribution	5.2	0.0	2,066,706	0	79,491	0	0	0	0	0	0	
2109	City of Canby	6/30/2022	Proportion	5.4	4.4	424,284	345,713	78,571	78,571	78,571	78,571	78,571	31,429	0	
2109	City of Canby	6/30/2022	Contribution	5.4	4.4	(38,920)	(31,713)	(7,207)	(7,207)	(7,207)	(7,207)	(7,207)	(2,885)	0	
2109	City of Canby	6/30/2021	Proportion	5.5	3.5	(103,427)	(65,817)	(18,805)	(18,805)	(18,805)	(9,402)	0	0	0	
2109	City of Canby	6/30/2021	Contribution	5.5	3.5	(1,135,404)	(722,530)	(206,437)	(206,437)	(206,437)	(206,437)	(103,219)	0	0	
2109	City of Canby	6/30/2020	Proportion	5.4	2.4	105,444	46,863	19,527	19,527	19,527	7,809	0	0	0	
2109	City of Canby	6/30/2020	Contribution	5.4	2.4	(133,674)	(59,412)	(24,754)	(24,754)	(24,754)	(9,904)	0	0	0	
2109	City of Canby	6/30/2019	Proportion	5.3	1.3	244,625	60,001	46,156	46,156	13,845	0	0	0	0	
2109	City of Canby	6/30/2019	Contribution	5.3	1.3	321,202	78,786	60,604	60,604	18,182	0	0	0	0	
2109	City of Canby	6/30/2018	Proportion	5.2	0.2	(282,819)	(10,879)	(54,388)	(10,879)	0	0	0	0	0	
2109	City of Canby	6/30/2018	Contribution	5.2	0.2	(137,494)	(5,289)	(26,441)	(5,289)	0	0	0	0	0	
2109	City of Canby	6/30/2017	Proportion	5.2	0.0	(134,080)	0	(5,155)	0	0	0	0	0	0	
2109	City of Canby	6/30/2017	Contribution	5.2	0.0	(47,079)	0	(1,809)	0	0	0	0	0	0	
2110	City of Coquille	6/30/2022	Proportion	5.4	4.4	346,231	282,114	64,117	64,117	64,117	64,117	64,117	25,646	0	
2110	City of Coquille	6/30/2022	Contribution	5.4	4.4	(443,937)	(361,726)	(82,211)	(82,211)	(82,211)	(82,211)	(82,211)	(32,882)	0	
2110	City of Coquille	6/30/2021	Proportion	5.5	3.5	447,022	284,468	81,277	81,277	81,277	40,637	0	0	0	
2110	City of Coquille	6/30/2021	Contribution	5.5	3.5	(477,234)	(303,694)	(86,770)	(86,770)	(86,770)	(86,770)	(43,384)	0	0	
2110	City of Coquille	6/30/2020	Proportion	5.4	2.4	(493,803)	(219,468)	(91,445)	(91,445)	(91,445)	(36,578)	0	0	0	
2110	City of Coquille	6/30/2020	Contribution	5.4	2.4	197,001	87,555	36,482	36,482	36,482	14,591	0	0	0	
2110	City of Coquille	6/30/2019	Proportion	5.3	1.3	28,829	7,073	5,439	5,439	1,634	0	0	0	0	
2110	City of Coquille	6/30/2019	Contribution	5.3	1.3	(252,383)	(61,907)	(47,619)	(47,619)	(14,288)	0	0	0	0	
2110	City of Coquille	6/30/2018	Proportion	5.2	0.2	266,335	10,245	51,218	10,245	0	0	0	0	0	
2110	City of Coquille	6/30/2018	Contribution	5.2	0.2	(19,276)	(741)	(3,707)	(741)	0	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2110	City of Coquille	6/30/2017	Proportion	5.2	0.0	(377,379)	0	(14,514)	0	0	0	0	0	0
2110	City of Coquille	6/30/2017	Contribution	5.2	0.0	35,014	0	1,349	0	0	0	0	0	0
2111	City of Eugene	6/30/2022	Proportion	5.4	4.4	955,424	778,494	176,930	176,930	176,930	176,930	176,930	176,930	70,774
2111	City of Eugene	6/30/2022	Contribution	5.4	4.4	(2,369,751)	(1,930,908)	(438,843)	(438,843)	(438,843)	(438,843)	(438,843)	(438,843)	(175,536)
2111	City of Eugene	6/30/2021	Proportion	5.5	3.5	17,994,339	11,450,943	3,271,698	3,271,698	3,271,698	3,271,698	3,271,698	3,271,698	1,635,849
2111	City of Eugene	6/30/2021	Contribution	5.5	3.5	(29,100,470)	(18,518,480)	(5,290,995)	(5,290,995)	(5,290,995)	(5,290,995)	(5,290,995)	(5,290,995)	(2,645,495)
2111	City of Eugene	6/30/2020	Proportion	5.4	2.4	7,290,323	3,240,143	1,350,060	1,350,060	1,350,060	1,350,060	540,023	0	0
2111	City of Eugene	6/30/2020	Contribution	5.4	2.4	2,332,666	1,036,741	431,975	431,975	431,975	431,975	172,791	0	0
2111	City of Eugene	6/30/2019	Proportion	5.3	1.3	(4,066,333)	(997,401)	(767,233)	(767,233)	(767,233)	(767,233)	(230,168)	0	0
2111	City of Eugene	6/30/2019	Contribution	5.3	1.3	(5,674,218)	(1,391,790)	(1,070,607)	(1,070,607)	(1,070,607)	(321,183)	0	0	0
2111	City of Eugene	6/30/2018	Proportion	5.2	0.2	3,358,766	645,917	129,181	129,181	0	0	0	0	0
2111	City of Eugene	6/30/2018	Contribution	5.2	0.2	(4,372,678)	(168,178)	(840,900)	(168,178)	0	0	0	0	0
2111	City of Eugene	6/30/2017	Proportion	5.2	0.0	(3,773,807)	0	(145,147)	0	0	0	0	0	0
2111	City of Eugene	6/30/2017	Contribution	5.2	0.0	(503,288)	0	(19,358)	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2022	Proportion	5.4	4.4	2,104,061	1,714,420	389,641	389,641	389,641	389,641	389,641	389,641	155,856
2112	City Of Forest Grove	6/30/2022	Contribution	5.4	4.4	115,079	93,768	21,311	21,311	21,311	21,311	21,311	21,311	8,524
2112	City Of Forest Grove	6/30/2021	Proportion	5.5	3.5	405,674	258,156	73,759	73,759	73,759	73,759	73,759	36,879	0
2112	City Of Forest Grove	6/30/2021	Contribution	5.5	3.5	92,250	58,704	16,773	16,773	16,773	16,773	8,385	0	0
2112	City Of Forest Grove	6/30/2020	Proportion	5.4	2.4	336,981	149,769	62,404	62,404	62,404	24,961	0	0	0
2112	City Of Forest Grove	6/30/2020	Contribution	5.4	2.4	150,727	66,991	27,912	27,912	27,912	11,167	0	0	0
2112	City Of Forest Grove	6/30/2019	Proportion	5.3	1.3	14,701	3,605	2,774	2,774	0	831	0	0	0
2112	City Of Forest Grove	6/30/2019	Contribution	5.3	1.3	88,937	21,813	16,781	16,781	5,032	0	0	0	0
2112	City Of Forest Grove	6/30/2018	Proportion	5.2	0.2	336,041	12,926	64,623	12,926	0	0	0	0	0
2112	City Of Forest Grove	6/30/2018	Contribution	5.2	0.2	62,735	2,415	12,064	2,415	0	0	0	0	0
2112	City Of Forest Grove	6/30/2017	Proportion	5.2	0.0	232,940	0	8,960	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2017	Contribution	5.2	0.0	114,082	0	4,387	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2022	Proportion	5.4	4.4	(1,222,625)	(996,213)	(226,412)	(226,412)	(226,412)	(226,412)	(226,412)	(90,565)	0
2113	City of Grants Pass	6/30/2022	Contribution	5.4	4.4	3,456,933	2,816,760	640,173	640,173	640,173	640,173	640,173	256,068	0
2113	City of Grants Pass	6/30/2021	Proportion	5.5	3.5	10,651	10,651	3,043	3,043	3,043	1,522	0	0	0
2113	City of Grants Pass	6/30/2021	Contribution	5.5	3.5	(3,018,430)	(1,920,820)	(548,805)	(548,805)	(548,805)	(548,805)	(274,405)	0	0
2113	City of Grants Pass	6/30/2020	Proportion	5.4	2.4	1,078,770	479,454	199,772	199,772	199,772	79,910	0	0	0
2113	City of Grants Pass	6/30/2020	Contribution	5.4	2.4	238,501	106,000	44,167	44,167	44,167	17,666	0	0	0
2113	City of Grants Pass	6/30/2019	Proportion	5.3	1.3	(1,143,533)	(280,489)	(215,761)	(215,761)	(64,728)	0	0	0	0
2113	City of Grants Pass	6/30/2019	Contribution	5.3	1.3	(295,250)	(72,418)	(55,708)	(55,708)	(16,710)	0	0	0	0
2113	City of Grants Pass	6/30/2018	Proportion	5.2	0.2	1,052,875	40,495	202,476	40,495	0	0	0	0	0
2113	City of Grants Pass	6/30/2018	Contribution	5.2	0.2	(105,448)	(4,058)	(20,278)	(4,058)	0	0	0	0	0
2113	City of Grants Pass	6/30/2017	Proportion	5.2	0.0	(338,860)	0	(13,035)	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2017	Contribution	5.2	0.0	406,419	0	15,629	0	0	0	0	0	0
2114	City of Gresham	6/30/2022	Proportion	5.4	4.4	17,764,483	14,474,764	3,289,719	3,289,719	3,289,719	3,289,719	3,289,719	3,289,719	1,315,888
2114	City of Gresham	6/30/2022	Contribution	5.4	4.4	(7,439,558)	(6,061,862)	(1,377,696)	(1,377,696)	(1,377,696)	(1,377,696)	(1,377,696)	(551,078)	0
2114	City of Gresham	6/30/2021	Proportion	5.5	3.5	5,106,508	3,249,596	928,456	928,456	928,456	464,228	0	0	0
2114	City of Gresham	6/30/2021	Contribution	5.5	3.5	(16,642,514)	(10,590,690)	(3,025,912)	(3,025,912)	(3,025,912)	(3,025,912)	(1,512,954)	0	0
2114	City of Gresham	6/30/2020	Proportion	5.4	2.4	8,238,437	3,661,529	1,525,636	1,525,636	1,525,636	610,257	0	0	0
2114	City of Gresham	6/30/2020	Contribution	5.4	2.4	(6,522,280)	(2,898,790)	(1,207,830)	(1,207,830)	(1,207,830)	(483,130)	0	0	0
2114	City of Gresham	6/30/2019	Proportion	5.3	1.3	1,399,432	343,256	264,044	264,044	79,212	0	0	0	0
2114	City of Gresham	6/30/2019	Contribution	5.3	1.3	(6,803,173)	(1,668,701)	(1,283,618)	(1,283,618)	(385,083)	0	0	0	0
2114	City of Gresham	6/30/2018	Proportion	5.2	0.2	4,663,415	179,360	896,811	179,360	0	0	0	0	0
2114	City of Gresham	6/30/2018	Contribution	5.2	0.2	(4,824,136)	(185,546)	(927,718)	(185,546)	0	0	0	0	0
2114	City of Gresham	6/30/2017	Proportion	5.2	0.0	2,171,826	0	83,531	0	0	0	0	0	0
2114	City of Gresham	6/30/2017	Contribution	5.2	0.0	(2,738,222)	0	(105,317)	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2022	Proportion	5.4	4.4	17,009,092	13,859,260	3,149,832	3,149,832	3,149,832	3,149,832	3,149,832	1,259,932	0
2115	City of Hillsboro	6/30/2022	Contribution	5.4	4.4	(506,862)	(412,999)	(93,863)	(93,863)	(93,863)	(93,863)	(93,863)	(37,547)	0
2115	City of Hillsboro	6/30/2021	Proportion	5.5	3.5	7,022,247	4,468,703	1,276,772	1,276,772	1,276,772	638,387	0	0	0
2115	City of Hillsboro	6/30/2021	Contribution	5.5	3.5	(10,141,901)	(6,453,937)	(1,843,982)	(1,843,982)	(1,843,982)	(1,843,982)	(921,991)	0	0
2115	City of Hillsboro	6/30/2020	Proportion	5.4	2.4	5,891,105	2,618,270	1,090,945	1,090,945	1,090,945	436,380	0	0	0
2115	City of Hillsboro	6/30/2020	Contribution	5.4	2.4	1,211,436	538,416	224,340	224,340	224,340	89,736	0	0	0
2115	City of Hillsboro	6/30/2019	Proportion	5.3	1.3	(2,902,019)	(711,815)	(547,551)	(547,551)	(164,264)	0	0	0	0
2115	City of Hillsboro	6/30/2019	Contribution	5.3	1.3	934,683	229,263	176,355	176,355	52,908	0	0	0	0
2115	City of Hillsboro	6/30/2018	Proportion	5.2	0.2	6,165,467	237,132	1,185,667	237,132	0	0	0	0	0
2115	City of Hillsboro	6/30/2018	Contribution	5.2	0.2	5,339,425	205,365	1,026,812	205,365	0	0	0	0	0
2115	City of Hillsboro	6/30/2017	Proportion	5.2	0.0	(402,288)	0	(15,473)	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2017	Contribution	5.2	0.0	2,116,884	0	81,419	0	0	0	0	0	0
2117	City of McMinnville	6/30/2022	Proportion	5.4	4.4	(2,296,538)	(1,871,253)	(425,285)	(425,285)	(425,285)	(425,285)	(425,285)	(170,113)	0
2117	City of McMinnville	6/30/2022	Contribution	5.4	4.4	479,382	390,608	88,774	88,774	88,774	88,774	88,774	35,512	0
2117	City of McMinnville	6/30/2021	Proportion	5.5	3.5	694,029	441,655	126,187	126,187	126,187	63,094	0	0	0
2117	City of McMinnville	6/30/2021	Contribution	5.5	3.5	(2,889,081)	(1,838,507)	(525,287)	(525,287)	(525,287)	(525,287)	(262,646)	0	0
2117	City of McMinnville	6/30/2020	Proportion	5.4	2.4	142,196	63,197	26,333	26,333	26,333	10,531	0	0	0
2117	City of McMinnville	6/30/2020	Contribution	5.4	2.4	301,442	133,973	55,823	55,823	55,823	22,327	0	0	0

Exhibit I

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June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2117	City of McMinnville	6/30/2019	Proportion	5.3	1.3	(1,430,819)	(350,955)	(269,966)	(269,966)	(80,989)	0	0	0	0
2117	City of McMinnville	6/30/2019	Contribution	5.3	1.3	(358,272)	(87,880)	(67,598)	(67,598)	(20,282)	0	0	0	0
2117	City of McMinnville	6/30/2018	Proportion	5.2	0.2	2,135,170	82,120	410,610	82,120	0	0	0	0	0
2117	City of McMinnville	6/30/2018	Contribution	5.2	0.2	(188,430)	(7,245)	(36,237)	(7,245)	0	0	0	0	0
2117	City of McMinnville	6/30/2017	Proportion	5.2	0.0	(6,927,173)	0	(266,428)	0	0	0	0	0	0
2117	City of McMinnville	6/30/2017	Contribution	5.2	0.0	422,711	0	16,256	0	0	0	0	0	0
2118	City of Ontario	6/30/2022	Proportion	5.4	4.4	(961,711)	(783,616)	(178,095)	(178,095)	(178,095)	(178,095)	(178,095)	(71,236)	0
2118	City of Ontario	6/30/2022	Contribution	5.4	4.4	3,961,871	3,228,191	733,680	733,680	733,680	733,680	733,680	293,471	0
2118	City of Ontario	6/30/2021	Proportion	5.5	3.5	(893,355)	(568,499)	(162,428)	(162,428)	(162,428)	(162,428)	(81,215)	0	0
2118	City of Ontario	6/30/2021	Contribution	5.5	3.5	1,717,610	1,093,024	312,293	312,293	312,293	312,293	156,145	0	0
2118	City of Ontario	6/30/2020	Proportion	5.4	2.4	291,242	129,440	53,934	53,934	53,934	21,572	0	0	0
2118	City of Ontario	6/30/2020	Contribution	5.4	2.4	33,886	15,061	6,275	6,275	6,275	2,511	0	0	0
2118	City of Ontario	6/30/2019	Proportion	5.3	1.3	(1,984,508)	(486,768)	(374,435)	(374,435)	(112,333)	0	0	0	0
2118	City of Ontario	6/30/2019	Contribution	5.3	1.3	1,124,386	275,794	212,148	212,148	63,646	0	0	0	0
2118	City of Ontario	6/30/2018	Proportion	5.2	0.2	567,941	21,846	109,219	21,846	0	0	0	0	0
2118	City of Ontario	6/30/2018	Contribution	5.2	0.2	337,430	12,980	64,890	12,980	0	0	0	0	0
2118	City of Ontario	6/30/2017	Proportion	5.2	0.0	(391,817)	0	(15,072)	0	0	0	0	0	0
2118	City of Ontario	6/30/2017	Contribution	5.2	0.0	(315,279)	0	(12,124)	0	0	0	0	0	0
2119	City of Oregon City	6/30/2022	Proportion	5.4	4.4	583,801	475,690	108,111	108,111	108,111	108,111	108,111	43,246	0
2119	City of Oregon City	6/30/2022	Contribution	5.4	4.4	(216,223)	(176,182)	(40,041)	(40,041)	(40,041)	(40,041)	(40,041)	(16,018)	0
2119	City of Oregon City	6/30/2021	Proportion	5.5	3.5	275,546	175,348	50,099	50,099	50,099	25,051	0	0	0
2119	City of Oregon City	6/30/2021	Contribution	5.5	3.5	(2,711,708)	(1,725,632)	(493,038)	(493,038)	(493,038)	(493,038)	(246,518)	0	0
2119	City of Oregon City	6/30/2020	Proportion	5.4	2.4	653,922	121,097	121,097	121,097	48,437	0	0	0	0
2119	City of Oregon City	6/30/2020	Contribution	5.4	2.4	(125,172)	(55,632)	(23,180)	(23,180)	(23,180)	(9,272)	0	0	0
2119	City of Oregon City	6/30/2019	Proportion	5.3	1.3	(1,068,415)	(262,063)	(201,588)	(201,588)	(60,475)	0	0	0	0
2119	City of Oregon City	6/30/2019	Contribution	5.3	1.3	(549,832)	(134,864)	(103,742)	(103,742)	(31,122)	0	0	0	0
2119	City of Oregon City	6/30/2018	Proportion	5.2	0.2	1,987,925	76,460	382,293	76,460	0	0	0	0	0
2119	City of Oregon City	6/30/2018	Contribution	5.2	0.2	(522,681)	(20,101)	(100,516)	(20,101)	0	0	0	0	0
2119	City of Oregon City	6/30/2017	Proportion	5.2	0.0	(194,854)	0	(7,494)	0	0	0	0	0	0
2119	City of Oregon City	6/30/2017	Contribution	5.2	0.0	103,833	0	3,993	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2022	Proportion	5.4	4.4	3,981,577	3,244,248	737,329	737,329	737,329	737,329	737,329	294,932	0
2120	City of Lake Oswego	6/30/2022	Contribution	5.4	4.4	101,412	82,632	18,780	18,780	18,780	18,780	18,780	7,512	0
2120	City of Lake Oswego	6/30/2021	Proportion	5.5	3.5	(383,604)	(244,112)	(69,746)	(69,746)	(69,746)	(34,874)	0	0	0
2120	City of Lake Oswego	6/30/2021	Contribution	5.5	3.5	(4,596,971)	(2,925,345)	(835,813)	(835,813)	(835,813)	(835,813)	(417,906)	0	0
2120	City of Lake Oswego	6/30/2020	Proportion	5.4	2.4	1,954,530	868,680	361,950	361,950	361,950	144,780	0	0	0
2120	City of Lake Oswego	6/30/2020	Contribution	5.4	2.4	865,077	384,480	160,199	160,199	160,199	64,082	0	0	0
2120	City of Lake Oswego	6/30/2019	Proportion	5.3	1.3	(3,995,081)	(979,925)	(753,789)	(753,789)	(226,136)	0	0	0	0
2120	City of Lake Oswego	6/30/2019	Contribution	5.3	1.3	106,264	26,064	20,050	20,050	6,014	0	0	0	0
2120	City of Lake Oswego	6/30/2018	Proportion	5.2	0.2	1,782,064	68,539	342,705	68,539	0	0	0	0	0
2120	City of Lake Oswego	6/30/2018	Contribution	5.2	0.2	(112,823)	(4,338)	(21,697)	(4,338)	0	0	0	0	0
2120	City of Lake Oswego	6/30/2017	Proportion	5.2	0.0	(1,565,701)	0	(60,221)	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2017	Contribution	5.2	0.0	961,514	0	36,979	0	0	0	0	0	0
2121	City of Portland	6/30/2022	Proportion	5.4	4.4	37,036,036	30,177,511	6,858,525	6,858,525	6,858,525	6,858,525	6,858,525	2,743,411	0
2121	City of Portland	6/30/2022	Contribution	5.4	4.4	(8,027,547)	(6,540,964)	(1,486,583)	(1,486,583)	(1,486,583)	(1,486,583)	(1,486,583)	(594,632)	0
2121	City of Portland	6/30/2021	Proportion	5.5	3.5	26,401,556	16,800,990	4,800,283	4,800,283	4,800,283	2,400,141	0	0	0
2121	City of Portland	6/30/2021	Contribution	5.5	3.5	(88,119,307)	(56,075,923)	(16,021,692)	(16,021,692)	(16,021,692)	(16,021,692)	(8,010,847)	0	0
2121	City of Portland	6/30/2020	Proportion	5.4	2.4	49,222,932	21,876,858	9,115,358	9,115,358	9,115,358	3,646,142	0	0	0
2121	City of Portland	6/30/2020	Contribution	5.4	2.4	(10,798,440)	(4,799,307)	(1,999,711)	(1,999,711)	(1,999,711)	(799,885)	0	0	0
2121	City of Portland	6/30/2019	Proportion	5.3	1.3	24,925,900	6,113,900	4,703,000	4,703,000	1,410,900	0	0	0	0
2121	City of Portland	6/30/2019	Contribution	5.3	1.3	(15,145,297)	(3,714,885)	(2,857,603)	(2,857,603)	(857,282)	0	0	0	0
2121	City of Portland	6/30/2018	Proportion	5.2	0.2	45,737,746	1,759,146	8,795,720	1,759,146	0	0	0	0	0
2121	City of Portland	6/30/2018	Contribution	5.2	0.2	(10,804,160)	(415,545)	(2,077,723)	(415,545)	0	0	0	0	0
2121	City of Portland	6/30/2017	Proportion	5.2	0.0	(2,042,313)	0	(78,553)	0	0	0	0	0	0
2121	City of Portland	6/30/2017	Contribution	5.2	0.0	516,909	0	19,879	0	0	0	0	0	0
2122	City of Redmond	6/30/2022	Proportion	5.4	4.4	2,140,482	1,744,096	396,386	396,386	396,386	396,386	396,386	158,552	0
2122	City of Redmond	6/30/2022	Contribution	5.4	4.4	(290,112)	(236,388)	(53,724)	(53,724)	(53,724)	(53,724)	(53,724)	(21,492)	0
2122	City of Redmond	6/30/2021	Proportion	5.5	3.5	1,287,169	819,107	234,031	234,031	234,031	117,014	0	0	0
2122	City of Redmond	6/30/2021	Contribution	5.5	3.5	(2,826,513)	(1,798,691)	(513,911)	(513,911)	(513,911)	(513,911)	(256,958)	0	0
2122	City of Redmond	6/30/2020	Proportion	5.4	2.4	1,809,772	804,343	335,143	335,143	335,143	134,057	0	0	0
2122	City of Redmond	6/30/2020	Contribution	5.4	2.4	(285,538)	(126,907)	(52,877)	(52,877)	(52,877)	(21,153)	0	0	0
2122	City of Redmond	6/30/2019	Proportion	5.3	1.3	163,040	39,992	30,762	30,762	9,230	0	0	0	0
2122	City of Redmond	6/30/2019	Contribution	5.3	1.3	(463,455)	(113,679)	(87,444)	(87,444)	(26,235)	0	0	0	0
2122	City of Redmond	6/30/2018	Proportion	5.2	0.2	815,370	31,360	156,802	31,360	0	0	0	0	0
2122	City of Redmond	6/30/2018	Contribution	5.2	0.2	(529,621)	(20,371)	(101,850)	(20,371)	0	0	0	0	0
2122	City of Redmond	6/30/2017	Proportion	5.2	0.0	1,019,344	0	39,204	0	0	0	0	0	0
2122	City of Redmond	6/30/2017	Contribution	5.2	0.0	(111,082)	0	(4,272)	0	0	0	0	0	0
2123	City of St Helens	6/30/2022	Proportion	5.4	4.4	851,984	694,209	157,775	157,775	157,775	157,775	157,775	63,109	0
2123	City of St Helens	6/30/2022	Contribution	5.4	4.4	128,253	104,502	23,751	23,751	23,751	23,751	23,751	9,498	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2123	City of St Helens	6/30/2021	Proportion	5.5	3.5	1,008,495	641,769	183,363	183,363	183,363	183,363	183,363	91,680	0	
2123	City of St Helens	6/30/2021	Contribution	5.5	3.5	(857,127)	(545,445)	(155,841)	(155,841)	(155,841)	(155,841)	(155,841)	(77,922)	0	
2123	City of St Helens	6/30/2020	Proportion	5.4	2.4	586,043	260,465	108,526	108,526	108,526	108,526	43,413	0	0	
2123	City of St Helens	6/30/2020	Contribution	5.4	2.4	(173,579)	(77,147)	(32,144)	(32,144)	(32,144)	(32,144)	12,859	0	0	
2123	City of St Helens	6/30/2019	Proportion	5.3	1.3	(787,975)	(193,275)	(148,675)	(148,675)	(148,675)	(44,600)	0	0	0	
2123	City of St Helens	6/30/2019	Contribution	5.3	1.3	(5,493)	(1,349)	(1,036)	(1,036)	(1,036)	(313)	0	0	0	
2123	City of St Helens	6/30/2018	Proportion	5.2	0.2	952,369	36,629	183,148	36,629	0	0	0	0	0	
2123	City of St Helens	6/30/2018	Contribution	5.2	0.2	(48,816)	(1,876)	(9,388)	(1,876)	0	0	0	0	0	
2123	City of St Helens	6/30/2017	Proportion	5.2	0.0	(105,071)	0	(4,041)	0	0	0	0	0	0	
2123	City of St Helens	6/30/2017	Contribution	5.2	0.0	203,172	0	7,812	0	0	0	0	0	0	
2125	City of Vernonia	6/30/2022	Proportion	5.4	4.4	(51,567)	(42,018)	(9,549)	(9,549)	(9,549)	(9,549)	(9,549)	(9,549)	(3,822)	0
2125	City of Vernonia	6/30/2022	Contribution	5.4	4.4	(41,527)	(33,837)	(7,690)	(7,690)	(7,690)	(7,690)	(7,690)	(7,690)	(3,077)	0
2125	City of Vernonia	6/30/2021	Proportion	5.5	3.5	398,067	253,315	72,376	72,376	72,376	72,376	36,187	0	0	
2125	City of Vernonia	6/30/2021	Contribution	5.5	3.5	(211,110)	(134,342)	(38,384)	(38,384)	(38,384)	(38,384)	(19,190)	0	0	
2125	City of Vernonia	6/30/2020	Proportion	5.4	2.4	(192,948)	(85,755)	(35,731)	(35,731)	(35,731)	(35,731)	(14,293)	0	0	
2125	City of Vernonia	6/30/2020	Contribution	5.4	2.4	(9,960)	(4,428)	(1,844)	(1,844)	(1,844)	(740)	0	0	0	
2125	City of Vernonia	6/30/2019	Proportion	5.3	1.3	34,438	8,446	6,498	6,498	1,948	0	0	0	0	
2125	City of Vernonia	6/30/2019	Contribution	5.3	1.3	(64,771)	(15,887)	(12,221)	(12,221)	(3,666)	0	0	0	0	
2125	City of Vernonia	6/30/2018	Proportion	5.2	0.2	26,486	1,021	5,093	1,021	0	0	0	0	0	
2125	City of Vernonia	6/30/2018	Contribution	5.2	0.2	(52,795)	(2,030)	(10,153)	(2,030)	0	0	0	0	0	
2125	City of Vernonia	6/30/2017	Proportion	5.2	0.0	48,898	0	1,883	0	0	0	0	0	0	
2125	City of Vernonia	6/30/2017	Contribution	5.2	0.0	(35,845)	0	(1,380)	0	0	0	0	0	0	
2126	City of West Linn	6/30/2022	Proportion	5.4	4.4	1,011,601	824,267	187,334	187,334	187,334	187,334	187,334	187,334	74,931	0
2126	City of West Linn	6/30/2022	Contribution	5.4	4.4	(138,164)	(112,578)	(25,586)	(25,586)	(25,586)	(25,586)	(25,586)	(25,586)	(10,234)	0
2126	City of West Linn	6/30/2021	Proportion	5.5	3.5	(311,065)	(197,951)	(56,557)	(56,557)	(56,557)	(56,557)	(28,280)	0	0	
2126	City of West Linn	6/30/2021	Contribution	5.5	3.5	(1,561,797)	(993,871)	(283,963)	(283,963)	(283,963)	(283,963)	(141,982)	0	0	
2126	City of West Linn	6/30/2020	Proportion	5.4	2.4	544,615	242,050	100,855	100,855	100,855	40,340	0	0	0	
2126	City of West Linn	6/30/2020	Contribution	5.4	2.4	(117,041)	(52,019)	(21,674)	(21,674)	(21,674)	(8,671)	0	0	0	
2126	City of West Linn	6/30/2019	Proportion	5.3	1.3	(1,280,642)	(314,118)	(241,631)	(241,631)	(72,487)	0	0	0	0	
2126	City of West Linn	6/30/2019	Contribution	5.3	1.3	(259,290)	(63,598)	(48,923)	(48,923)	(14,675)	0	0	0	0	
2126	City of West Linn	6/30/2018	Proportion	5.2	0.2	(462,920)	(17,805)	(9,023)	(17,805)	0	0	0	0	0	
2126	City of West Linn	6/30/2018	Contribution	5.2	0.2	(270,153)	(10,393)	(51,952)	(10,393)	0	0	0	0	0	
2126	City of West Linn	6/30/2017	Proportion	5.2	0.0	(381,121)	0	(14,661)	0	0	0	0	0	0	
2126	City of West Linn	6/30/2017	Contribution	5.2	0.0	6,043	0	233	0	0	0	0	0	0	
2127	City of Cottage Grove	6/30/2022	Proportion	5.4	4.4	(372,564)	(303,571)	(68,993)	(68,993)	(68,993)	(68,993)	(68,993)	(68,993)	(27,599)	0
2127	City of Cottage Grove	6/30/2022	Contribution	5.4	4.4	(394,953)	(321,814)	(73,139)	(73,139)	(73,139)	(73,139)	(73,139)	(73,139)	(29,258)	0
2127	City of Cottage Grove	6/30/2021	Proportion	5.5	3.5	539,772	343,492	98,140	98,140	98,140	49,072	0	0	0	
2127	City of Cottage Grove	6/30/2021	Contribution	5.5	3.5	(1,697,568)	(1,080,270)	(308,649)	(308,649)	(308,649)	(308,649)	(154,323)	0	0	
2127	City of Cottage Grove	6/30/2020	Proportion	5.4	2.4	505,981	224,881	93,700	93,700	93,700	37,481	0	0	0	
2127	City of Cottage Grove	6/30/2020	Contribution	5.4	2.4	(562,399)	(249,955)	(104,148)	(104,148)	(104,148)	(41,659)	0	0	0	
2127	City of Cottage Grove	6/30/2019	Proportion	5.3	1.3	560,824	137,560	105,816	105,816	31,744	0	0	0	0	
2127	City of Cottage Grove	6/30/2019	Contribution	5.3	1.3	(635,219)	(155,807)	(119,853)	(119,853)	(35,954)	0	0	0	0	
2127	City of Cottage Grove	6/30/2018	Proportion	5.2	0.2	319,007	12,267	61,348	12,267	0	0	0	0	0	
2127	City of Cottage Grove	6/30/2018	Contribution	5.2	0.2	(354,399)	(13,629)	(68,154)	(13,629)	0	0	0	0	0	
2127	City of Cottage Grove	6/30/2017	Proportion	5.2	0.0	(186,427)	0	(7,172)	0	0	0	0	0	0	
2127	City of Cottage Grove	6/30/2017	Contribution	5.2	0.0	(165,679)	0	(6,374)	0	0	0	0	0	0	
2128	City of Tillamook	6/30/2022	Proportion	5.4	4.4	45,443	37,028	8,415	8,415	8,415	8,415	8,415	8,415	3,368	0
2128	City of Tillamook	6/30/2022	Contribution	5.4	4.4	(157,472)	(128,311)	(29,161)	(29,161)	(29,161)	(29,161)	(29,161)	(29,161)	(11,667)	0
2128	City of Tillamook	6/30/2021	Proportion	5.5	3.5	425,388	270,702	77,343	77,343	77,343	38,673	0	0	0	
2128	City of Tillamook	6/30/2021	Contribution	5.5	3.5	(380,018)	(241,830)	(69,094)	(69,094)	(69,094)	(69,094)	(34,548)	0	0	
2128	City of Tillamook	6/30/2020	Proportion	5.4	2.4	8,019	3,564	1,485	1,485	1,485	594	0	0	0	
2128	City of Tillamook	6/30/2020	Contribution	5.4	2.4	23,794	10,576	4,406	4,406	1,764	0	0	0	0	
2128	City of Tillamook	6/30/2019	Proportion	5.3	1.3	(330,799)	(81,139)	(62,415)	(62,415)	(18,724)	0	0	0	0	
2128	City of Tillamook	6/30/2019	Contribution	5.3	1.3	(136,969)	(33,597)	(25,843)	(25,843)	(7,754)	0	0	0	0	
2128	City of Tillamook	6/30/2018	Proportion	5.2	0.2	(81,044)	(3,119)	(15,585)	(3,119)	0	0	0	0	0	
2128	City of Tillamook	6/30/2018	Contribution	5.2	0.2	(44,935)	(1,730)	(8,641)	(1,730)	0	0	0	0	0	
2128	City of Tillamook	6/30/2017	Proportion	5.2	0.0	(49,804)	0	(1,914)	0	0	0	0	0	0	
2128	City of Tillamook	6/30/2017	Contribution	5.2	0.0	(19,458)	0	(748)	0	0	0	0	0	0	
2129	City of Sweet Home	6/30/2022	Proportion	5.4	4.4	254,717	207,547	47,170	47,170	47,170	47,170	47,170	47,170	18,867	0
2129	City of Sweet Home	6/30/2022	Contribution	5.4	4.4	(167,678)	(136,627)	(31,051)	(31,051)	(31,051)	(31,051)	(31,051)	(31,051)	(12,423)	0
2129	City of Sweet Home	6/30/2021	Proportion	5.5	3.5	(88,463)	(56,295)	(16,084)	(16,084)	(16,084)	(16,084)	(8,043)	0	0	
2129	City of Sweet Home	6/30/2021	Contribution	5.5	3.5	(311,078)	(197,958)	(56,560)	(56,560)	(56,560)	(56,560)	(28,278)	0	0	
2129	City of Sweet Home	6/30/2020	Proportion	5.4	2.4	113,107	50,269	20,946	20,946	20,946	8,377	0	0	0	
2129	City of Sweet Home	6/30/2020	Contribution	5.4	2.4	(123,758)	(55,004)	(22,918)	(22,918)	(22,918)	(9,168)	0	0	0	
2129	City of Sweet Home	6/30/2019	Proportion	5.3	1.3	163,165	40,021	30,786	30,786	9,235	0	0	0	0	
2129	City of Sweet Home	6/30/2019	Contribution	5.3	1.3	(118,646)	(29,102)	(22,386)	(22,386)	(6,716)	0	0	0	0	
2129	City of Sweet Home	6/30/2018	Proportion	5.2	0.2	219,477	8,442	42,207	8,442	0	0	0	0	0	
2129	City of Sweet Home	6/30/2018	Contribution	5.2	0.2	(75,371)	(2,901)	(14,494)	(2,901)	0	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2129	City of Sweet Home	6/30/2017	Proportion	5.2	0.0	138,408	0	5,323	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2017	Contribution	5.2	0.0	(20,669)	0	(794)	0	0	0	0	0	0
2131	City of Drain	6/30/2022	Proportion	5.4	4.4	(202,913)	(165,337)	(37,576)	(37,576)	(37,576)	(37,576)	(37,576)	(37,576)	(15,033)
2131	City of Drain	6/30/2022	Contribution	5.4	4.4	23,464	19,119	4,345	4,345	4,345	4,345	4,345	4,345	1,739
2131	City of Drain	6/30/2021	Proportion	5.5	3.5	(23,893)	(15,205)	(4,344)	(4,344)	(4,344)	(4,344)	(4,344)	(4,344)	0
2131	City of Drain	6/30/2021	Contribution	5.5	3.5	(117,536)	(74,796)	(21,370)	(21,370)	(21,370)	(21,370)	(21,370)	(10,686)	0
2131	City of Drain	6/30/2020	Proportion	5.4	2.4	(109,923)	(48,855)	(20,356)	(20,356)	(20,356)	(20,356)	(20,356)	(20,356)	0
2131	City of Drain	6/30/2020	Contribution	5.4	2.4	(4,929)	(2,190)	(913)	(913)	(913)	(913)	(913)	(913)	0
2131	City of Drain	6/30/2019	Proportion	5.3	1.3	63,644	15,612	12,008	12,008	12,008	12,008	12,008	12,008	0
2131	City of Drain	6/30/2019	Contribution	5.3	1.3	(36,689)	(9,001)	(6,922)	(6,922)	(6,922)	(6,922)	(6,922)	(6,922)	0
2131	City of Drain	6/30/2018	Proportion	5.2	0.2	37,326	1,436	7,178	1,436	0	0	0	0	0
2131	City of Drain	6/30/2018	Contribution	5.2	0.2	(8,899)	(344)	(1,711)	(344)	0	0	0	0	0
2131	City of Drain	6/30/2017	Proportion	5.2	0.0	(136,909)	0	(5,264)	0	0	0	0	0	0
2131	City of Drain	6/30/2017	Contribution	5.2	0.0	2,917	0	112	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2022	Proportion	5.4	4.4	(2,577,811)	(2,100,439)	(477,372)	(477,372)	(477,372)	(477,372)	(477,372)	(477,372)	(190,951)
2132	Eugene Water & Electric Board	6/30/2022	Contribution	5.4	4.4	455,247	370,942	84,305	84,305	84,305	84,305	84,305	84,305	33,722
2132	Eugene Water & Electric Board	6/30/2021	Proportion	5.5	3.5	7,142,088	4,544,966	1,298,561	1,298,561	1,298,561	1,298,561	1,298,561	1,298,561	649,283
2132	Eugene Water & Electric Board	6/30/2021	Contribution	5.5	3.5	(7,305,538)	(4,648,978)	(1,328,280)	(1,328,280)	(1,328,280)	(1,328,280)	(1,328,280)	(1,328,280)	0
2132	Eugene Water & Electric Board	6/30/2020	Proportion	5.4	2.4	(2,008,906)	(892,846)	(372,020)	(372,020)	(372,020)	(372,020)	(372,020)	(372,020)	0
2132	Eugene Water & Electric Board	6/30/2020	Contribution	5.4	2.4	54,887	24,395	10,164	10,164	10,164	10,164	10,164	10,164	0
2132	Eugene Water & Electric Board	6/30/2019	Proportion	5.3	1.3	(14,460,494)	(3,546,914)	(2,728,395)	(2,728,395)	(2,728,395)	(2,728,395)	(2,728,395)	(2,728,395)	0
2132	Eugene Water & Electric Board	6/30/2019	Contribution	5.3	1.3	25,737,440	6,312,956	4,856,121	4,856,121	4,856,121	4,856,121	4,856,121	4,856,121	0
2132	Eugene Water & Electric Board	6/30/2018	Proportion	5.2	0.2	(17,381,306)	(668,511)	(3,342,559)	(668,511)	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2018	Contribution	5.2	0.2	3,001,794	115,554	577,268	115,554	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2017	Proportion	5.2	0.0	(3,527,225)	0	(135,665)	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2017	Contribution	5.2	0.0	1,172,197	0	45,087	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2022	Proportion	5.4	4.4	976,892	795,986	180,906	180,906	180,906	180,906	180,906	180,906	72,362
2135	McMinnville Water & Light Department	6/30/2022	Contribution	5.4	4.4	(53,158)	(43,314)	(9,844)	(9,844)	(9,844)	(9,844)	(9,844)	(9,844)	(3,938)
2135	McMinnville Water & Light Department	6/30/2021	Proportion	5.5	3.5	26,357	16,773	4,792	4,792	4,792	4,792	4,792	4,792	0
2135	McMinnville Water & Light Department	6/30/2021	Contribution	5.5	3.5	(832,908)	(530,032)	(151,438)	(151,438)	(151,438)	(151,438)	(151,438)	(151,438)	0
2135	McMinnville Water & Light Department	6/30/2020	Proportion	5.4	2.4	348,782	155,015	64,589	64,589	64,589	64,589	64,589	64,589	25,837
2135	McMinnville Water & Light Department	6/30/2020	Contribution	5.4	2.4	48,469	21,541	8,976	8,976	8,976	8,976	8,976	8,976	0
2135	McMinnville Water & Light Department	6/30/2019	Proportion	5.3	1.3	464,525	113,941	87,646	87,646	26,295	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2019	Contribution	5.3	1.3	(97,777)	(23,985)	(18,448)	(18,448)	(5,537)	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2018	Proportion	5.2	0.2	(789,902)	(30,382)	(151,904)	(30,382)	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2018	Contribution	5.2	0.2	20,083	773	3,862	773	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2017	Proportion	5.2	0.0	5,500,068	0	211,543	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2017	Contribution	5.2	0.0	60,053	0	2,308	0	0	0	0	0	0
2138	City of Hood River	6/30/2022	Proportion	5.4	4.4	(399,965)	(325,897)	(74,068)	(74,068)	(74,068)	(74,068)	(74,068)	(74,068)	(29,625)
2138	City of Hood River	6/30/2022	Contribution	5.4	4.4	18,486	15,063	3,423	3,423	3,423	3,423	3,423	3,423	1,371
2138	City of Hood River	6/30/2021	Proportion	5.5	3.5	843,325	536,661	153,332	153,332	153,332	153,332	153,332	153,332	76,665
2138	City of Hood River	6/30/2021	Contribution	5.5	3.5	(899,601)	(572,473)	(163,564)	(163,564)	(163,564)	(163,564)	(163,564)	(163,564)	0
2138	City of Hood River	6/30/2020	Proportion	5.4	2.4	(507,212)	(225,428)	(93,928)	(93,928)	(93,928)	(93,928)	(93,928)	(93,928)	(37,572)
2138	City of Hood River	6/30/2020	Contribution	5.4	2.4	2,368,183	1,052,527	438,552	438,552	438,552	438,552	438,552	438,552	175,423
2138	City of Hood River	6/30/2019	Proportion	5.3	1.3	(308,523)	(75,675)	(58,212)	(58,212)	(58,212)	(58,212)	(58,212)	(58,212)	0
2138	City of Hood River	6/30/2019	Contribution	5.3	1.3	(23,169)	(5,681)	(4,372)	(4,372)	(4,372)	(4,372)	(4,372)	(4,372)	0
2138	City of Hood River	6/30/2018	Proportion	5.2	0.2	519,513	19,983	99,906	19,983	0	0	0	0	0
2138	City of Hood River	6/30/2018	Contribution	5.2	0.2	(39,519)	(1,519)	(7,600)	(1,519)	0	0	0	0	0
2138	City of Hood River	6/30/2017	Proportion	5.2	0.0	(138,629)	0	(5,334)	0	0	0	0	0	0
2138	City of Hood River	6/30/2017	Contribution	5.2	0.0	120,838	0	4,648	0	0	0	0	0	0
2139	City of Reedsport	6/30/2022	Proportion	5.4	4.4	212,679	173,294	39,385	39,385	39,385	39,385	39,385	39,385	15,754
2139	City of Reedsport	6/30/2022	Contribution	5.4	4.4	(192,949)	(157,218)	(35,731)	(35,731)	(35,731)	(35,731)	(35,731)	(35,731)	(14,294)
2139	City of Reedsport	6/30/2021	Proportion	5.5	3.5	604,078	384,414	109,832	109,832	109,832	109,832	109,832	109,832	54,918
2139	City of Reedsport	6/30/2021	Contribution	5.5	3.5	(389,000)	(247,546)	(70,727)	(70,727)	(70,727)	(70,727)	(70,727)	(70,727)	(35,365)
2139	City of Reedsport	6/30/2020	Proportion	5.4	2.4	(593,870)	(263,942)	(109,976)	(109,976)	(109,976)	(109,976)	(109,976)	(109,976)	0
2139	City of Reedsport	6/30/2020	Contribution	5.4	2.4	(36,433)	(16,192)	(6,747)	(6,747)	(6,747)	(6,747)	(6,747)	(6,747)	0
2139	City of Reedsport	6/30/2019	Proportion	5.3	1.3	91,595	22,467	17,282	17,282	5,185	0	0	0	0
2139	City of Reedsport	6/30/2019	Contribution	5.3	1.3	(167,462)	(41,074)	(31,597)	(31,597)	(9,477)	0	0	0	0
2139	City of Reedsport	6/30/2018	Proportion	5.2	0.2	169,709	6,529	32,636	6,529	0	0	0	0	0
2139	City of Reedsport	6/30/2018	Contribution	5.2	0.2	(144,374)	(5,554)	(27,764)	(5,554)	0	0	0	0	0
2139	City of Reedsport	6/30/2017	Proportion	5.2	0.0	85,690	0	3,295	0	0	0	0	0	0
2139	City of Reedsport	6/30/2017	Contribution	5.2	0.0	(81,140)	0	(3,120)	0	0	0	0	0	0
2140	City of Lebanon	6/30/2022	Proportion	5.4	4.4	1,836,846	1,496,689	340,157	340,157	340,157	340,157	340,157	340,157	136,061
2140	City of Lebanon	6/30/2022	Contribution	5.4	4.4	(193,330)	(157,528)	(35,802)	(35,802)	(35,802)	(35,802)	(35,802)	(35,802)	(14,320)
2140	City of Lebanon	6/30/2021	Proportion	5.5	3.5	634,620	403,850	115,385	115,385	115,385	115,385	115,385	115,385	57,695
2140	City of Lebanon	6/30/2021	Contribution	5.5	3.5	(1,079,922)	(687,224)	(196,349)	(196,349)	(196,349)	(196,349)	(196,349)	(196,349)	0
2140	City of Lebanon	6/30/2020	Proportion	5.4	2.4	592,810	263,470	109,780	109,780	109,780	109,780	109,780	109,780	43,910
2140	City of Lebanon	6/30/2020	Contribution	5.4	2.4	(42,549)	(18,912)	(7,879)	(7,879)	(7,879)	(7,879)	(7,879)	(7,879)	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2140	City of Lebanon	6/30/2019	Proportion	5.3	1.3	(821,049)	(201,389)	(154,915)	(154,915)	(46,474)	0	0	0	0
2140	City of Lebanon	6/30/2019	Contribution	5.3	1.3	(231,613)	(56,809)	(43,701)	(43,701)	(13,108)	0	0	0	0
2140	City of Lebanon	6/30/2018	Proportion	5.2	0.2	121,096	4,656	23,288	4,656	0	0	0	0	0
2140	City of Lebanon	6/30/2018	Contribution	5.2	0.2	(251,471)	(9,671)	(48,360)	(9,671)	0	0	0	0	0
2140	City of Lebanon	6/30/2017	Proportion	5.2	0.0	90,136	0	3,466	0	0	0	0	0	0
2140	City of Lebanon	6/30/2017	Contribution	5.2	0.0	(50,249)	0	(1,934)	0	0	0	0	0	0
2142	City of Sherwood	6/30/2022	Proportion	5.4	4.4	543,957	443,224	100,733	100,733	100,733	100,733	100,733	40,292	0
2142	City of Sherwood	6/30/2022	Contribution	5.4	4.4	196,012	159,713	36,299	36,299	36,299	36,299	36,299	14,517	0
2142	City of Sherwood	6/30/2021	Proportion	5.5	3.5	1,024,685	652,073	186,306	186,306	186,306	186,306	186,306	93,155	0
2142	City of Sherwood	6/30/2021	Contribution	5.5	3.5	(1,563,553)	(994,989)	(284,282)	(284,282)	(284,282)	(284,282)	(142,143)	0	0
2142	City of Sherwood	6/30/2020	Proportion	5.4	2.4	1,478,947	657,310	273,879	273,879	273,879	109,552	0	0	0
2142	City of Sherwood	6/30/2020	Contribution	5.4	2.4	123,015	54,672	22,781	22,781	22,781	9,110	0	0	0
2142	City of Sherwood	6/30/2019	Proportion	5.3	1.3	(701,726)	(172,122)	(132,401)	(132,401)	(39,721)	0	0	0	0
2142	City of Sherwood	6/30/2019	Contribution	5.3	1.3	(83,085)	(20,381)	(15,676)	(15,676)	(4,705)	0	0	0	0
2142	City of Sherwood	6/30/2018	Proportion	5.2	0.2	510,302	19,627	98,135	19,627	0	0	0	0	0
2142	City of Sherwood	6/30/2018	Contribution	5.2	0.2	(158,983)	(6,113)	(30,574)	(6,113)	0	0	0	0	0
2142	City of Sherwood	6/30/2017	Proportion	5.2	0.0	(409,333)	0	(15,743)	0	0	0	0	0	0
2142	City of Sherwood	6/30/2017	Contribution	5.2	0.0	89,540	0	3,445	0	0	0	0	0	0
2143	City of Oakland	6/30/2022	Proportion	5.4	4.4	21,043	17,146	3,897	3,897	3,897	3,897	3,897	1,558	0
2143	City of Oakland	6/30/2022	Contribution	5.4	4.4	14,737	12,008	2,729	2,729	2,729	2,729	2,729	1,092	0
2143	City of Oakland	6/30/2021	Proportion	5.5	3.5	7,958	5,064	1,447	1,447	1,447	723	0	0	0
2143	City of Oakland	6/30/2021	Contribution	5.5	3.5	(18,809)	(11,969)	(3,420)	(3,420)	(3,420)	(3,420)	(1,709)	0	0
2143	City of Oakland	6/30/2020	Proportion	5.4	2.4	40,481	17,993	7,496	7,496	7,496	3,001	0	0	0
2143	City of Oakland	6/30/2020	Contribution	5.4	2.4	10,885	4,837	2,016	2,016	2,016	805	0	0	0
2143	City of Oakland	6/30/2019	Proportion	5.3	1.3	(25,744)	(6,316)	(4,857)	(4,857)	(1,459)	0	0	0	0
2143	City of Oakland	6/30/2019	Contribution	5.3	1.3	6,918	1,698	1,305	1,305	393	0	0	0	0
2143	City of Oakland	6/30/2018	Proportion	5.2	0.2	(21,968)	(4,225)	(843)	0	0	0	0	0	0
2143	City of Oakland	6/30/2018	Contribution	5.2	0.2	1,021	41	196	41	0	0	0	0	0
2143	City of Oakland	6/30/2017	Proportion	5.2	0.0	(49,923)	0	(1,918)	0	0	0	0	0	0
2143	City of Oakland	6/30/2017	Contribution	5.2	0.0	5,252	0	202	0	0	0	0	0	0
2145	City of Vale	6/30/2022	Proportion	5.4	4.4	337,047	274,631	62,416	62,416	62,416	62,416	62,416	24,967	0
2145	City of Vale	6/30/2022	Contribution	5.4	4.4	(34,987)	(28,508)	(6,479)	(6,479)	(6,479)	(6,479)	(6,479)	(2,592)	0
2145	City of Vale	6/30/2021	Proportion	5.5	3.5	(124,673)	(79,337)	(22,668)	(22,668)	(22,668)	(22,668)	(11,333)	0	0
2145	City of Vale	6/30/2021	Contribution	5.5	3.5	(32,685)	(20,799)	(5,943)	(5,943)	(5,943)	(5,943)	(2,970)	0	0
2145	City of Vale	6/30/2020	Proportion	5.4	2.4	46,020	20,454	8,522	8,522	8,522	3,410	0	0	0
2145	City of Vale	6/30/2020	Contribution	5.4	2.4	(5,952)	(2,646)	(1,102)	(1,102)	(1,102)	(442)	0	0	0
2145	City of Vale	6/30/2019	Proportion	5.3	1.3	(13,714)	(3,362)	(2,588)	(2,588)	(774)	0	0	0	0
2145	City of Vale	6/30/2019	Contribution	5.3	1.3	(710)	(174)	(134)	(134)	(40)	0	0	0	0
2145	City of Vale	6/30/2018	Proportion	5.2	0.2	(72,264)	(2,779)	(13,897)	(2,779)	0	0	0	0	0
2145	City of Vale	6/30/2018	Contribution	5.2	0.2	(7,736)	(296)	(1,488)	(296)	0	0	0	0	0
2145	City of Vale	6/30/2017	Proportion	5.2	0.0	(66,728)	0	(2,568)	0	0	0	0	0	0
2145	City of Vale	6/30/2017	Contribution	5.2	0.0	5,590	0	215	0	0	0	0	0	0
2146	City of Prineville	6/30/2022	Proportion	5.4	4.4	652,748	531,869	120,879	120,879	120,879	120,879	120,879	48,353	0
2146	City of Prineville	6/30/2022	Contribution	5.4	4.4	(218,770)	(178,257)	(40,513)	(40,513)	(40,513)	(40,513)	(40,513)	(16,205)	0
2146	City of Prineville	6/30/2021	Proportion	5.5	3.5	504,906	321,304	91,801	91,801	91,801	91,801	45,901	0	0
2146	City of Prineville	6/30/2021	Contribution	5.5	3.5	(848,373)	(539,873)	(154,250)	(154,250)	(154,250)	(154,250)	(77,123)	0	0
2146	City of Prineville	6/30/2020	Proportion	5.4	2.4	398,980	897,703	166,241	166,241	166,241	66,498	0	0	0
2146	City of Prineville	6/30/2020	Contribution	5.4	2.4	(352,108)	(156,493)	(65,205)	(65,205)	(65,205)	(26,083)	0	0	0
2146	City of Prineville	6/30/2019	Proportion	5.3	1.3	366,968	90,012	69,239	69,239	20,773	0	0	0	0
2146	City of Prineville	6/30/2019	Contribution	5.3	1.3	(142,146)	(34,866)	(26,820)	(26,820)	(8,046)	0	0	0	0
2146	City of Prineville	6/30/2018	Proportion	5.2	0.2	(200,393)	(7,708)	(38,537)	(7,708)	0	0	0	0	0
2146	City of Prineville	6/30/2018	Contribution	5.2	0.2	942,253	36,243	181,202	36,243	0	0	0	0	0
2146	City of Prineville	6/30/2017	Proportion	5.2	0.0	52,174	0	2,009	0	0	0	0	0	0
2146	City of Prineville	6/30/2017	Contribution	5.2	0.0	(128,458)	0	(4,943)	0	0	0	0	0	0
2147	City of Wheeler	6/30/2022	Proportion	5.4	4.4	20,640	16,818	3,822	3,822	3,822	3,822	3,822	1,530	0
2147	City of Wheeler	6/30/2022	Contribution	5.4	4.4	36,434	29,687	6,747	6,747	6,747	6,747	6,747	2,699	0
2147	City of Wheeler	6/30/2021	Proportion	5.5	3.5	(171,669)	(109,243)	(31,213)	(31,213)	(31,213)	(31,213)	(15,604)	0	0
2147	City of Wheeler	6/30/2021	Contribution	5.5	3.5	11,909	7,579	2,165	2,165	2,165	1,084	0	0	0
2147	City of Wheeler	6/30/2020	Proportion	5.4	2.4	38,537	16,057	16,057	16,057	16,057	6,423	0	0	0
2147	City of Wheeler	6/30/2020	Contribution	5.4	2.4	(14,359)	(6,382)	(2,659)	(2,659)	(2,659)	(1,064)	0	0	0
2147	City of Wheeler	6/30/2019	Proportion	5.3	1.3	(114,887)	(28,179)	(21,677)	(21,677)	(6,502)	0	0	0	0
2147	City of Wheeler	6/30/2019	Contribution	5.3	1.3	3,230	794	609	609	185	0	0	0	0
2147	City of Wheeler	6/30/2018	Proportion	5.2	0.2	13,804	529	2,655	529	0	0	0	0	0
2147	City of Wheeler	6/30/2018	Contribution	5.2	0.2	(18,501)	(711)	(3,558)	(711)	0	0	0	0	0
2147	City of Wheeler	6/30/2017	Proportion	5.2	0.0	(273)	0	(13)	0	0	0	0	0	0
2147	City of Wheeler	6/30/2017	Contribution	5.2	0.0	(3,350)	0	(130)	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2022	Proportion	5.4	4.4	(1,469,562)	(1,197,421)	(272,141)	(272,141)	(272,141)	(272,141)	(272,141)	(108,857)	0
2148	City of Klamath Falls	6/30/2022	Contribution	5.4	4.4	2,889,161	2,354,131	535,030	535,030	535,030	535,030	535,030	214,011	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2148	City of Klamath Falls	6/30/2021	Proportion	5.5	3.5	891,040	567,026	162,007	162,007	162,007	162,007	162,007	81,005	0	0
2148	City of Klamath Falls	6/30/2021	Contribution	5.5	3.5	(2,023,186)	(1,287,482)	(367,852)	(367,852)	(367,852)	(367,852)	(367,852)	(183,926)	0	0
2148	City of Klamath Falls	6/30/2020	Proportion	5.4	2.4	845,780	375,902	156,626	156,626	156,626	156,626	62,650	0	0	0
2148	City of Klamath Falls	6/30/2020	Contribution	5.4	2.4	(233,951)	(103,979)	(43,324)	(43,324)	(43,324)	(43,324)	(17,331)	0	0	0
2148	City of Klamath Falls	6/30/2019	Proportion	5.3	1.3	(1,430,684)	(350,924)	(269,940)	(269,940)	(269,940)	(80,984)	0	0	0	0
2148	City of Klamath Falls	6/30/2019	Contribution	5.3	1.3	(416,364)	(102,128)	(78,559)	(78,559)	(23,569)	0	0	0	0	0
2148	City of Klamath Falls	6/30/2018	Proportion	5.2	0.2	278,947	53,644	10,727	10,727	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2018	Contribution	5.2	0.2	(503,200)	(19,355)	(96,769)	(19,355)	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2017	Proportion	5.2	0.0	17,753	0	683	0	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2017	Contribution	5.2	0.0	(169,556)	0	(6,521)	0	0	0	0	0	0	0
2149	City of Canyonville	6/30/2022	Proportion	5.4	4.4	(75,646)	(61,637)	(14,009)	(14,009)	(14,009)	(14,009)	(14,009)	(14,009)	(5,601)	0
2149	City of Canyonville	6/30/2022	Contribution	5.4	4.4	4,024	3,279	745	745	745	745	745	299	0	0
2149	City of Canyonville	6/30/2021	Proportion	5.5	3.5	23,070	14,680	4,195	4,195	4,195	4,195	2,095	0	0	0
2149	City of Canyonville	6/30/2021	Contribution	5.5	3.5	(34,869)	(22,189)	(6,340)	(6,340)	(6,340)	(6,340)	(3,169)	0	0	0
2149	City of Canyonville	6/30/2020	Proportion	5.4	2.4	(112,795)	(50,131)	(20,888)	(20,888)	(20,888)	(8,355)	0	0	0	0
2149	City of Canyonville	6/30/2020	Contribution	5.4	2.4	8,216	3,653	1,521	1,521	1,521	611	0	0	0	0
2149	City of Canyonville	6/30/2019	Proportion	5.3	1.3	27,319	6,699	5,155	5,155	1,544	0	0	0	0	0
2149	City of Canyonville	6/30/2019	Contribution	5.3	1.3	(23,408)	(5,740)	(4,417)	(4,417)	(1,323)	0	0	0	0	0
2149	City of Canyonville	6/30/2018	Proportion	5.2	0.2	(26,761)	(1,031)	(5,146)	(1,031)	0	0	0	0	0	0
2149	City of Canyonville	6/30/2018	Contribution	5.2	0.2	(16,346)	(631)	(3,143)	(631)	0	0	0	0	0	0
2149	City of Canyonville	6/30/2017	Proportion	5.2	0.0	39,179	0	1,509	0	0	0	0	0	0	0
2149	City of Canyonville	6/30/2017	Contribution	5.2	0.0	(2,661)	0	(101)	0	0	0	0	0	0	0
2150	City of Bandon	6/30/2022	Proportion	5.4	4.4	(313,269)	(255,256)	(58,013)	(58,013)	(58,013)	(58,013)	(58,013)	(58,013)	(23,204)	0
2150	City of Bandon	6/30/2022	Contribution	5.4	4.4	85,148	69,380	15,768	15,768	15,768	15,768	15,768	6,308	0	0
2150	City of Bandon	6/30/2021	Proportion	5.5	3.5	668,067	425,133	121,467	121,467	121,467	121,467	60,732	0	0	0
2150	City of Bandon	6/30/2021	Contribution	5.5	3.5	(428,541)	(272,707)	(77,917)	(77,917)	(77,917)	(77,917)	(38,956)	0	0	0
2150	City of Bandon	6/30/2020	Proportion	5.4	2.4	(226,159)	(100,516)	(41,881)	(41,881)	(41,881)	(16,754)	0	0	0	0
2150	City of Bandon	6/30/2020	Contribution	5.4	2.4	47,838	21,261	8,859	8,859	8,859	3,543	0	0	0	0
2150	City of Bandon	6/30/2019	Proportion	5.3	1.3	(24,407)	(5,987)	(4,605)	(4,605)	(1,382)	0	0	0	0	0
2150	City of Bandon	6/30/2019	Contribution	5.3	1.3	(50,920)	(12,488)	(9,608)	(9,608)	(2,880)	0	0	0	0	0
2150	City of Bandon	6/30/2018	Proportion	5.2	0.2	(176,316)	(6,781)	(33,907)	(6,781)	0	0	0	0	0	0
2150	City of Bandon	6/30/2018	Contribution	5.2	0.2	(807)	(32)	(155)	(32)	0	0	0	0	0	0
2150	City of Bandon	6/30/2017	Proportion	5.2	0.0	(8,277)	0	(317)	0	0	0	0	0	0	0
2150	City of Bandon	6/30/2017	Contribution	5.2	0.0	22,425	0	865	0	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2022	Proportion	5.4	4.4	2,178,641	1,775,189	403,452	403,452	403,452	403,452	403,452	161,381	0	0
2152	City of Coos Bay	6/30/2022	Contribution	5.4	4.4	(936,205)	(762,834)	(173,371)	(173,371)	(173,371)	(173,371)	(173,371)	(69,350)	0	0
2152	City of Coos Bay	6/30/2021	Proportion	5.5	3.5	1,003,341	638,489	182,426	182,426	182,426	182,426	91,211	0	0	0
2152	City of Coos Bay	6/30/2021	Contribution	5.5	3.5	(2,558,389)	(1,628,065)	(465,162)	(465,162)	(465,162)	(465,162)	(232,579)	0	0	0
2152	City of Coos Bay	6/30/2020	Proportion	5.4	2.4	387,538	172,240	71,766	71,766	71,766	28,708	0	0	0	0
2152	City of Coos Bay	6/30/2020	Contribution	5.4	2.4	(651,130)	(289,390)	(120,580)	(120,580)	(120,580)	(48,230)	0	0	0	0
2152	City of Coos Bay	6/30/2019	Proportion	5.3	1.3	350,981	86,089	66,223	66,223	19,866	0	0	0	0	0
2152	City of Coos Bay	6/30/2019	Contribution	5.3	1.3	(915,503)	(224,559)	(172,736)	(172,736)	(51,823)	0	0	0	0	0
2152	City of Coos Bay	6/30/2018	Proportion	5.2	0.2	265,606	10,216	51,078	10,216	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2018	Contribution	5.2	0.2	(536,634)	(20,639)	(103,199)	(20,639)	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2017	Proportion	5.2	0.0	(228,970)	0	(8,805)	0	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2017	Contribution	5.2	0.0	(213,787)	0	(8,222)	0	0	0	0	0	0	0
2154	City of Pendleton	6/30/2022	Proportion	5.4	4.4	1,170,851	954,027	216,824	216,824	216,824	216,824	216,824	86,731	0	0
2154	City of Pendleton	6/30/2022	Contribution	5.4	4.4	(276,989)	(225,695)	(51,294)	(51,294)	(51,294)	(51,294)	(51,294)	(20,519)	0	0
2154	City of Pendleton	6/30/2021	Proportion	5.5	3.5	687,851	437,723	125,064	125,064	125,064	125,064	62,531	0	0	0
2154	City of Pendleton	6/30/2021	Contribution	5.5	3.5	(1,841,895)	(1,172,115)	(334,890)	(334,890)	(334,890)	(334,890)	(167,445)	0	0	0
2154	City of Pendleton	6/30/2020	Proportion	5.4	2.4	(227,513)	(101,117)	(42,132)	(42,132)	(42,132)	(16,853)	0	0	0	0
2154	City of Pendleton	6/30/2020	Contribution	5.4	2.4	(88,845)	(39,486)	(16,453)	(16,453)	(6,580)	0	0	0	0	0
2154	City of Pendleton	6/30/2019	Proportion	5.3	1.3	(586,187)	(143,783)	(110,601)	(110,601)	(33,182)	0	0	0	0	0
2154	City of Pendleton	6/30/2019	Contribution	5.3	1.3	(432,461)	(106,077)	(81,596)	(81,596)	(24,481)	0	0	0	0	0
2154	City of Pendleton	6/30/2018	Proportion	5.2	0.2	1,399,427	53,822	269,121	53,822	0	0	0	0	0	0
2154	City of Pendleton	6/30/2018	Contribution	5.2	0.2	(339,776)	(13,066)	(65,342)	(13,066)	0	0	0	0	0	0
2154	City of Pendleton	6/30/2017	Proportion	5.2	0.0	(859,284)	0	(33,049)	0	0	0	0	0	0	0
2154	City of Pendleton	6/30/2017	Contribution	5.2	0.0	72,112	0	2,772	0	0	0	0	0	0	0
2155	City of Corvallis	6/30/2022	Proportion	5.4	4.4	3,877,048	3,159,076	717,972	717,972	717,972	717,972	717,972	287,188	0	0
2155	City of Corvallis	6/30/2022	Contribution	5.4	4.4	(1,808,165)	(1,473,320)	(334,845)	(334,845)	(334,845)	(334,845)	(334,845)	(133,940)	0	0
2155	City of Corvallis	6/30/2021	Proportion	5.5	3.5	6,149,398	3,913,254	1,118,072	1,118,072	1,118,072	1,118,072	559,038	0	0	0
2155	City of Corvallis	6/30/2021	Contribution	5.5	3.5	(6,868,657)	(4,370,963)	(1,248,847)	(1,248,847)	(1,248,847)	(1,248,847)	(624,422)	0	0	0
2155	City of Corvallis	6/30/2020	Proportion	5.4	2.4	659,763	293,229	122,178	122,178	122,178	48,873	0	0	0	0
2155	City of Corvallis	6/30/2020	Contribution	5.4	2.4	(570,227)	(253,433)	(105,598)	(105,598)	(105,598)	(42,237)	0	0	0	0
2155	City of Corvallis	6/30/2019	Proportion	5.3	1.3	2,266,715	555,987	427,682	427,682	128,305	0	0	0	0	0
2155	City of Corvallis	6/30/2019	Contribution	5.3	1.3	(783,842)	(192,262)	(147,895)	(147,895)	(44,367)	0	0	0	0	0
2155	City of Corvallis	6/30/2018	Proportion	5.2	0.2	(754,214)	(29,009)	(145,041)	(29,009)	0	0	0	0	0	0
2155	City of Corvallis	6/30/2018	Contribution	5.2	0.2	3,724,329	143,244	716,217	143,244	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2155	City of Corvallis	6/30/2017	Proportion	5.2	0.0	(1,207,216)	0	(46,431)	0	0	0	0	0	0
2155	City of Corvallis	6/30/2017	Contribution	5.2	0.0	(162,508)	0	(6,248)	0	0	0	0	0	0
2157	City of Monmouth	6/30/2022	Proportion	5.4	4.4	672,344	547,836	124,508	124,508	124,508	124,508	124,508	49,804	0
2157	City of Monmouth	6/30/2022	Contribution	5.4	4.4	159,611	130,053	29,558	29,558	29,558	29,558	29,558	11,821	0
2157	City of Monmouth	6/30/2021	Proportion	5.5	3.5	518,588	330,010	94,289	94,289	94,289	94,289	94,289	47,143	0
2157	City of Monmouth	6/30/2021	Contribution	5.5	3.5	(646,675)	(411,521)	(117,577)	(117,577)	(117,577)	(117,577)	(58,790)	0	0
2157	City of Monmouth	6/30/2020	Proportion	5.4	2.4	(177,376)	(78,835)	(32,847)	(32,847)	(32,847)	(32,847)	(13,141)	0	0
2157	City of Monmouth	6/30/2020	Contribution	5.4	2.4	99,766	44,341	18,475	18,475	18,475	7,391	0	0	0
2157	City of Monmouth	6/30/2019	Proportion	5.3	1.3	(254,067)	(62,319)	(47,937)	(47,937)	(14,382)	0	0	0	0
2157	City of Monmouth	6/30/2019	Contribution	5.3	1.3	59,793	14,665	11,282	11,282	3,383	0	0	0	0
2157	City of Monmouth	6/30/2018	Proportion	5.2	0.2	(96,592)	(3,717)	(18,575)	(3,717)	0	0	0	0	0
2157	City of Monmouth	6/30/2018	Contribution	5.2	0.2	(74,017)	(2,847)	(14,234)	(2,847)	0	0	0	0	0
2157	City of Monmouth	6/30/2017	Proportion	5.2	0.0	18,503	0	713	0	0	0	0	0	0
2157	City of Monmouth	6/30/2017	Contribution	5.2	0.0	(5,899)	0	(229)	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2022	Proportion	5.4	4.4	303,866	247,595	56,271	56,271	56,271	56,271	56,271	22,511	0
2158	City of Milton-Freewater	6/30/2022	Contribution	5.4	4.4	94,740	77,196	17,544	17,544	17,544	17,544	7,020	0	0
2158	City of Milton-Freewater	6/30/2021	Proportion	5.5	3.5	705,755	449,117	128,319	128,319	128,319	128,319	64,160	0	0
2158	City of Milton-Freewater	6/30/2021	Contribution	5.5	3.5	(734,968)	(467,706)	(133,631)	(133,631)	(133,631)	(133,631)	(66,813)	0	0
2158	City of Milton-Freewater	6/30/2020	Proportion	5.4	2.4	(1,195,172)	(531,188)	(221,328)	(221,328)	(221,328)	(88,532)	0	0	0
2158	City of Milton-Freewater	6/30/2020	Contribution	5.4	2.4	121,879	54,169	22,570	22,570	22,570	9,029	0	0	0
2158	City of Milton-Freewater	6/30/2019	Proportion	5.3	1.3	569,332	139,648	107,421	107,421	32,227	0	0	0	0
2158	City of Milton-Freewater	6/30/2019	Contribution	5.3	1.3	(142,491)	(34,951)	(26,885)	(26,885)	(8,066)	0	0	0	0
2158	City of Milton-Freewater	6/30/2018	Proportion	5.2	0.2	(257,902)	(9,917)	(49,597)	(9,917)	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2018	Contribution	5.2	0.2	66,109	2,544	12,713	2,544	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2017	Proportion	5.2	0.0	(343,344)	0	(13,204)	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2017	Contribution	5.2	0.0	105,122	0	4,042	0	0	0	0	0	0
2159	City of Baker City	6/30/2022	Proportion	5.4	4.4	796,096	648,671	147,425	147,425	147,425	147,425	147,425	58,971	0
2159	City of Baker City	6/30/2022	Contribution	5.4	4.4	(163,260)	(133,027)	(30,233)	(30,233)	(30,233)	(30,233)	(12,095)	0	0
2159	City of Baker City	6/30/2021	Proportion	5.5	3.5	(373,916)	(237,946)	(67,985)	(67,985)	(67,985)	(33,991)	0	0	0
2159	City of Baker City	6/30/2021	Contribution	5.5	3.5	(591,984)	(376,718)	(107,633)	(107,633)	(107,633)	(53,819)	0	0	0
2159	City of Baker City	6/30/2020	Proportion	5.4	2.4	352,654	156,736	65,306	65,306	26,124	0	0	0	0
2159	City of Baker City	6/30/2020	Contribution	5.4	2.4	(76,839)	(34,152)	(14,229)	(14,229)	(5,694)	0	0	0	0
2159	City of Baker City	6/30/2019	Proportion	5.3	1.3	(709,976)	(174,144)	(133,958)	(133,958)	(40,186)	0	0	0	0
2159	City of Baker City	6/30/2019	Contribution	5.3	1.3	(85,963)	(21,087)	(16,219)	(16,219)	(4,868)	0	0	0	0
2159	City of Baker City	6/30/2018	Proportion	5.2	0.2	412,585	15,870	79,343	15,870	0	0	0	0	0
2159	City of Baker City	6/30/2018	Contribution	5.2	0.2	(65,370)	(2,515)	(12,571)	(2,515)	0	0	0	0	0
2159	City of Baker City	6/30/2017	Proportion	5.2	0.0	(540,729)	0	(20,799)	0	0	0	0	0	0
2159	City of Baker City	6/30/2017	Contribution	5.2	0.0	123,706	0	4,756	0	0	0	0	0	0
2160	City of Hermiston	6/30/2022	Proportion	5.4	4.4	554,643	451,931	102,712	102,712	102,712	102,712	102,712	41,083	0
2160	City of Hermiston	6/30/2022	Contribution	5.4	4.4	236,891	193,022	43,869	43,869	43,869	43,869	17,546	0	0
2160	City of Hermiston	6/30/2021	Proportion	5.5	3.5	(225,460)	(143,474)	(40,993)	(40,993)	(40,993)	(20,495)	0	0	0
2160	City of Hermiston	6/30/2021	Contribution	5.5	3.5	(1,169,721)	(744,367)	(212,677)	(212,677)	(212,677)	(106,336)	0	0	0
2160	City of Hermiston	6/30/2020	Proportion	5.4	2.4	142,804	63,469	26,445	26,445	26,445	10,579	0	0	0
2160	City of Hermiston	6/30/2020	Contribution	5.4	2.4	86,057	38,249	15,936	15,936	6,377	0	0	0	0
2160	City of Hermiston	6/30/2019	Proportion	5.3	1.3	237,326	58,214	44,778	44,778	13,436	0	0	0	0
2160	City of Hermiston	6/30/2019	Contribution	5.3	1.3	(20,420)	(5,008)	(3,853)	(3,853)	(1,155)	0	0	0	0
2160	City of Hermiston	6/30/2018	Proportion	5.2	0.2	204,492	7,867	39,325	7,867	0	0	0	0	0
2160	City of Hermiston	6/30/2018	Contribution	5.2	0.2	(40,492)	(1,557)	(7,787)	(1,557)	0	0	0	0	0
2160	City of Hermiston	6/30/2017	Proportion	5.2	0.0	(306,451)	0	(11,786)	0	0	0	0	0	0
2160	City of Hermiston	6/30/2017	Contribution	5.2	0.0	202,662	0	7,797	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2022	Proportion	5.4	4.4	49,484	40,320	9,164	9,164	9,164	9,164	3,664	0	0
2161	City of Pilot Rock	6/30/2022	Contribution	5.4	4.4	1,884	1,535	349	349	349	349	139	0	0
2161	City of Pilot Rock	6/30/2021	Proportion	5.5	3.5	(107,090)	(68,148)	(19,471)	(19,471)	(19,471)	(9,735)	0	0	0
2161	City of Pilot Rock	6/30/2021	Contribution	5.5	3.5	(46,683)	(29,707)	(8,488)	(8,488)	(8,488)	(4,243)	0	0	0
2161	City of Pilot Rock	6/30/2020	Proportion	5.4	2.4	15,885	7,051	2,938	2,938	1,175	0	0	0	0
2161	City of Pilot Rock	6/30/2020	Contribution	5.4	2.4	(7,084)	(3,148)	(1,312)	(1,312)	(524)	0	0	0	0
2161	City of Pilot Rock	6/30/2019	Proportion	5.3	1.3	35,208	8,636	6,643	6,643	1,993	0	0	0	0
2161	City of Pilot Rock	6/30/2019	Contribution	5.3	1.3	(3,571)	(875)	(674)	(674)	(201)	0	0	0	0
2161	City of Pilot Rock	6/30/2018	Proportion	5.2	0.2	52,752	2,027	10,145	2,027	0	0	0	0	0
2161	City of Pilot Rock	6/30/2018	Contribution	5.2	0.2	2,910	110	560	110	0	0	0	0	0
2161	City of Pilot Rock	6/30/2017	Proportion	5.2	0.0	(112,032)	0	(4,307)	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2017	Contribution	5.2	0.0	14,930	0	575	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2022	Proportion	5.4	4.4	(194,127)	(158,178)	(35,949)	(35,949)	(35,949)	(35,949)	(14,382)	0	0
2162	City of Clatskanie	6/30/2022	Contribution	5.4	4.4	(173,276)	(141,188)	(32,088)	(32,088)	(32,088)	(32,088)	(12,836)	0	0
2162	City of Clatskanie	6/30/2021	Proportion	5.5	3.5	92,555	58,899	16,828	16,828	8,415	0	0	0	0
2162	City of Clatskanie	6/30/2021	Contribution	5.5	3.5	(217,775)	(138,585)	(39,595)	(39,595)	(39,595)	(19,800)	0	0	0
2162	City of Clatskanie	6/30/2020	Proportion	5.4	2.4	(871,499)	(387,332)	(161,389)	(161,389)	(64,554)	0	0	0	0
2162	City of Clatskanie	6/30/2020	Contribution	5.4	2.4	1,475,772	655,899	273,291	273,291	273,291	109,317	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2162	City of Clatskanie	6/30/2019	Proportion	5.3	1.3	(68,296)	(16,752)	(12,886)	(12,886)	(3,866)	0	0	0	0	0
2162	City of Clatskanie	6/30/2019	Contribution	5.3	1.3	(197,568)	(48,460)	(37,277)	(37,277)	(11,183)	0	0	0	0	0
2162	City of Clatskanie	6/30/2018	Proportion	5.2	0.2	(18,404)	(709)	(3,539)	(709)	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2018	Contribution	5.2	0.2	(160,420)	(6,170)	(30,850)	(6,170)	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2017	Proportion	5.2	0.0	(128,499)	0	(4,944)	0	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2017	Contribution	5.2	0.0	(123,961)	0	(4,766)	0	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2022	Proportion	5.4	4.4	(721,581)	(587,955)	(133,626)	(133,626)	(133,626)	(133,626)	(133,626)	(53,451)	0	0
2163	City of Milwaukie	6/30/2022	Contribution	5.4	4.4	(295,049)	(240,410)	(54,639)	(54,639)	(54,639)	(54,639)	(54,639)	(21,854)	0	0
2163	City of Milwaukie	6/30/2021	Proportion	5.5	3.5	896,625	570,579	163,023	163,023	163,023	163,023	81,510	0	0	0
2163	City of Milwaukie	6/30/2021	Contribution	5.5	3.5	(2,436,593)	(1,550,559)	(443,017)	(443,017)	(443,017)	(443,017)	(221,508)	0	0	0
2163	City of Milwaukie	6/30/2020	Proportion	5.4	2.4	869,426	386,411	161,005	161,005	161,005	64,401	0	0	0	0
2163	City of Milwaukie	6/30/2020	Contribution	5.4	2.4	(317,219)	(140,987)	(58,744)	(58,744)	(58,744)	(23,499)	0	0	0	0
2163	City of Milwaukie	6/30/2019	Proportion	5.3	1.3	24,303	5,963	4,585	4,585	1,378	0	0	0	0	0
2163	City of Milwaukie	6/30/2019	Contribution	5.3	1.3	(485,355)	(119,051)	(91,576)	(91,576)	(27,475)	0	0	0	0	0
2163	City of Milwaukie	6/30/2018	Proportion	5.2	0.2	8,223	318	1,581	318	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2018	Contribution	5.2	0.2	(363,539)	(13,984)	(69,911)	(13,984)	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2017	Proportion	5.2	0.0	207,671	0	7,986	0	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2017	Contribution	5.2	0.0	(110,577)	0	(4,252)	0	0	0	0	0	0	0
2165	City of Cornelius	6/30/2022	Proportion	5.4	4.4	38,461	31,339	7,122	7,122	7,122	7,122	7,122	2,851	0	0
2165	City of Cornelius	6/30/2022	Contribution	5.4	4.4	(101,473)	(82,682)	(18,791)	(18,791)	(18,791)	(18,791)	(18,791)	(7,518)	0	0
2165	City of Cornelius	6/30/2021	Proportion	5.5	3.5	424,211	269,953	77,129	77,129	77,129	77,129	38,566	0	0	0
2165	City of Cornelius	6/30/2021	Contribution	5.5	3.5	(619,016)	(393,920)	(112,548)	(112,548)	(112,548)	(112,548)	(56,276)	0	0	0
2165	City of Cornelius	6/30/2020	Proportion	5.4	2.4	(96,292)	(42,796)	(17,832)	(17,832)	(17,832)	(7,132)	0	0	0	0
2165	City of Cornelius	6/30/2020	Contribution	5.4	2.4	(74,517)	(33,120)	(13,799)	(13,799)	(5,522)	0	0	0	0	0
2165	City of Cornelius	6/30/2019	Proportion	5.3	1.3	339,262	83,214	64,012	64,012	19,202	0	0	0	0	0
2165	City of Cornelius	6/30/2019	Contribution	5.3	1.3	(191,618)	(47,002)	(36,154)	(36,154)	(10,848)	0	0	0	0	0
2165	City of Cornelius	6/30/2018	Proportion	5.2	0.2	284,837	10,957	54,776	10,957	0	0	0	0	0	0
2165	City of Cornelius	6/30/2018	Contribution	5.2	0.2	(68,632)	(2,642)	(13,198)	(2,642)	0	0	0	0	0	0
2165	City of Cornelius	6/30/2017	Proportion	5.2	0.0	104,195	0	4,005	0	0	0	0	0	0	0
2165	City of Cornelius	6/30/2017	Contribution	5.2	0.0	(18,202)	0	702	0	0	0	0	0	0	0
2166	City of Nyssa	6/30/2022	Proportion	5.4	4.4	(7,601)	(6,193)	(1,408)	(1,408)	(1,408)	(1,408)	(1,408)	(561)	0	0
2166	City of Nyssa	6/30/2022	Contribution	5.4	4.4	34,791	28,348	6,443	6,443	6,443	6,443	6,443	2,576	0	0
2166	City of Nyssa	6/30/2021	Proportion	5.5	3.5	(53,677)	(34,159)	(9,759)	(9,759)	(9,759)	(4,882)	0	0	0	0
2166	City of Nyssa	6/30/2021	Contribution	5.5	3.5	(102,802)	(65,420)	(18,691)	(18,691)	(18,691)	(9,347)	0	0	0	0
2166	City of Nyssa	6/30/2020	Proportion	5.4	2.4	36,272	16,121	6,717	6,717	2,687	0	0	0	0	0
2166	City of Nyssa	6/30/2020	Contribution	5.4	2.4	(17,983)	(7,993)	(3,330)	(3,330)	(3,330)	(1,333)	0	0	0	0
2166	City of Nyssa	6/30/2019	Proportion	5.3	1.3	84,073	20,621	15,863	15,863	4,758	0	0	0	0	0
2166	City of Nyssa	6/30/2019	Contribution	5.3	1.3	(35,761)	(8,773)	(6,747)	(6,747)	(2,026)	0	0	0	0	0
2166	City of Nyssa	6/30/2018	Proportion	5.2	0.2	(251,045)	(9,655)	(48,278)	(9,655)	0	0	0	0	0	0
2166	City of Nyssa	6/30/2018	Contribution	5.2	0.2	(1,888)	(73)	(363)	(73)	0	0	0	0	0	0
2166	City of Nyssa	6/30/2017	Proportion	5.2	0.0	(138,482)	0	(5,327)	0	0	0	0	0	0	0
2166	City of Nyssa	6/30/2017	Contribution	5.2	0.0	(23,509)	0	(904)	0	0	0	0	0	0	0
2167	City of Athena	6/30/2022	Proportion	5.4	4.4	(5,450)	(4,441)	(1,009)	(1,009)	(1,009)	(1,009)	(1,009)	(405)	0	0
2167	City of Athena	6/30/2022	Contribution	5.4	4.4	(537)	(438)	(99)	(99)	(99)	(99)	(99)	(42)	0	0
2167	City of Athena	6/30/2021	Proportion	5.5	3.5	(8,598)	(5,472)	(1,563)	(1,563)	(1,563)	(783)	0	0	0	0
2167	City of Athena	6/30/2021	Contribution	5.5	3.5	(40,580)	(25,824)	(7,378)	(7,378)	(7,378)	(3,690)	0	0	0	0
2167	City of Athena	6/30/2020	Proportion	5.4	2.4	(12,126)	(12,499)	(5,209)	(5,209)	(5,209)	(2,081)	0	0	0	0
2167	City of Athena	6/30/2020	Contribution	5.4	2.4	(10,174)	(4,522)	(1,884)	(1,884)	(754)	0	0	0	0	0
2167	City of Athena	6/30/2019	Proportion	5.3	1.3	108,906	26,714	20,548	20,548	6,166	0	0	0	0	0
2167	City of Athena	6/30/2019	Contribution	5.3	1.3	(14,551)	(3,571)	(2,745)	(2,745)	(826)	0	0	0	0	0
2167	City of Athena	6/30/2018	Proportion	5.2	0.2	(60,617)	(2,332)	(11,657)	(2,332)	0	0	0	0	0	0
2167	City of Athena	6/30/2018	Contribution	5.2	0.2	4,178	163	803	163	0	0	0	0	0	0
2167	City of Athena	6/30/2017	Proportion	5.2	0.0	(47,323)	0	(1,818)	0	0	0	0	0	0	0
2167	City of Athena	6/30/2017	Contribution	5.2	0.0	(4,102)	0	(157)	0	0	0	0	0	0	0
2168	City of Oakridge	6/30/2022	Proportion	5.4	4.4	10,671	8,695	1,976	1,976	1,976	1,976	791	0	0	0
2168	City of Oakridge	6/30/2022	Contribution	5.4	4.4	5,605	4,567	1,038	1,038	1,038	1,038	415	0	0	0
2168	City of Oakridge	6/30/2021	Proportion	5.5	3.5	238,510	151,780	43,365	43,365	43,365	21,685	0	0	0	0
2168	City of Oakridge	6/30/2021	Contribution	5.5	3.5	(279,167)	(177,651)	(50,758)	(50,758)	(50,758)	(25,377)	0	0	0	0
2168	City of Oakridge	6/30/2020	Proportion	5.4	2.4	(259,929)	(115,524)	(48,135)	(48,135)	(48,135)	(19,254)	0	0	0	0
2168	City of Oakridge	6/30/2020	Contribution	5.4	2.4	60,576	26,922	11,218	11,218	4,486	0	0	0	0	0
2168	City of Oakridge	6/30/2019	Proportion	5.3	1.3	(236,119)	(57,915)	(44,551)	(44,551)	(13,364)	0	0	0	0	0
2168	City of Oakridge	6/30/2019	Contribution	5.3	1.3	(28,568)	(7,008)	(5,390)	(5,390)	(1,618)	0	0	0	0	0
2168	City of Oakridge	6/30/2018	Proportion	5.2	0.2	22,569	869	4,340	869	0	0	0	0	0	0
2168	City of Oakridge	6/30/2018	Contribution	5.2	0.2	16,877	647	3,246	647	0	0	0	0	0	0
2168	City of Oakridge	6/30/2017	Proportion	5.2	0.0	128,234	0	4,934	0	0	0	0	0	0	0
2168	City of Oakridge	6/30/2017	Contribution	5.2	0.0	4,693	0	183	0	0	0	0	0	0	0
2170	City of Madras	6/30/2022	Proportion	5.4	4.4	227,475	185,350	42,125	42,125	42,125	42,125	16,850	0	0	0
2170	City of Madras	6/30/2022	Contribution	5.4	4.4	56,709	46,207	10,502	10,502	10,502	10,502	4,199	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2170	City of Madras	6/30/2021	Proportion	5.5	3.5	(176,284)	(112,180)	(32,052)	(32,052)	(32,052)	(32,052)	(32,052)	(16,024)	0	
2170	City of Madras	6/30/2021	Contribution	5.5	3.5	157,270	100,080	28,595	28,595	28,595	28,595	28,595	14,295	0	
2170	City of Madras	6/30/2020	Proportion	5.4	2.4	149,085	66,261	27,608	27,608	27,608	27,608	11,045	0	0	
2170	City of Madras	6/30/2020	Contribution	5.4	2.4	3,002	1,334	556	556	556	556	222	0	0	
2170	City of Madras	6/30/2019	Proportion	5.3	1.3	(213,637)	(52,401)	(40,309)	(40,309)	(40,309)	(40,309)	(12,092)	0	0	
2170	City of Madras	6/30/2019	Contribution	5.3	1.3	(53,590)	(13,146)	(10,111)	(10,111)	(10,111)	(10,111)	(3,035)	0	0	
2170	City of Madras	6/30/2018	Proportion	5.2	0.2	389,219	14,969	74,850	74,850	74,850	74,850	14,969	0	0	
2170	City of Madras	6/30/2018	Contribution	5.2	0.2	(54,734)	(2,104)	(10,526)	(10,526)	(10,526)	(10,526)	0	0	0	
2170	City of Madras	6/30/2017	Proportion	5.2	0.0	(163,439)	0	0	0	0	0	0	0	0	
2170	City of Madras	6/30/2017	Contribution	5.2	0.0	50,100	0	1,925	1,925	1,925	1,925	0	0	0	
2172	City of Sandy	6/30/2022	Proportion	5.4	4.4	598,109	487,348	110,761	110,761	110,761	110,761	110,761	110,761	44,304	0
2172	City of Sandy	6/30/2022	Contribution	5.4	4.4	(32,896)	(26,804)	(6,092)	(6,092)	(6,092)	(6,092)	(6,092)	(6,092)	(2,436)	0
2172	City of Sandy	6/30/2021	Proportion	5.5	3.5	(684,655)	(435,689)	(124,483)	(124,483)	(124,483)	(124,483)	(124,483)	(62,240)	0	0
2172	City of Sandy	6/30/2021	Contribution	5.5	3.5	(930,592)	(592,194)	(169,199)	(169,199)	(169,199)	(169,199)	(169,199)	(84,597)	0	0
2172	City of Sandy	6/30/2020	Proportion	5.4	2.4	1,007,411	447,737	186,558	186,558	186,558	186,558	74,621	0	0	
2172	City of Sandy	6/30/2020	Contribution	5.4	2.4	(134,489)	(59,774)	(24,905)	(24,905)	(24,905)	(24,905)	(9,964)	0	0	
2172	City of Sandy	6/30/2019	Proportion	5.3	1.3	(349,537)	(85,737)	(65,950)	(65,950)	(65,950)	(65,950)	(19,787)	0	0	
2172	City of Sandy	6/30/2019	Contribution	5.3	1.3	(181,557)	(44,533)	(34,256)	(34,256)	(34,256)	(34,256)	(10,277)	0	0	
2172	City of Sandy	6/30/2018	Proportion	5.2	0.2	387,658	14,908	74,550	74,550	74,550	74,550	14,908	0	0	
2172	City of Sandy	6/30/2018	Contribution	5.2	0.2	(136,178)	(5,238)	(26,188)	(26,188)	(26,188)	(26,188)	0	0	0	
2172	City of Sandy	6/30/2017	Proportion	5.2	0.0	84,017	0	3,232	3,232	3,232	3,232	0	0	0	
2172	City of Sandy	6/30/2017	Contribution	5.2	0.0	34,571	0	1,331	1,331	1,331	1,331	0	0	0	
2174	City of Mt Angel	6/30/2022	Proportion	5.4	4.4	(119,892)	(97,690)	(22,202)	(22,202)	(22,202)	(22,202)	(22,202)	(22,202)	(8,882)	0
2174	City of Mt Angel	6/30/2022	Contribution	5.4	4.4	(9,983)	(8,134)	(1,849)	(1,849)	(1,849)	(1,849)	(1,849)	(1,849)	(738)	0
2174	City of Mt Angel	6/30/2021	Proportion	5.5	3.5	527,462	335,658	95,902	95,902	95,902	95,902	95,902	47,952	0	0
2174	City of Mt Angel	6/30/2021	Contribution	5.5	3.5	(165,195)	(105,125)	(30,035)	(30,035)	(30,035)	(30,035)	(30,035)	(15,020)	0	0
2174	City of Mt Angel	6/30/2020	Proportion	5.4	2.4	(281,480)	(125,102)	(52,126)	(52,126)	(52,126)	(52,126)	(20,850)	0	0	
2174	City of Mt Angel	6/30/2020	Contribution	5.4	2.4	70,287	31,239	13,016	13,016	13,016	13,016	5,207	0	0	
2174	City of Mt Angel	6/30/2019	Proportion	5.3	1.3	40,316	9,888	7,607	7,607	7,607	7,607	2,281	0	0	
2174	City of Mt Angel	6/30/2019	Contribution	5.3	1.3	(18,772)	(4,604)	(3,542)	(3,542)	(3,542)	(3,542)	(1,062)	0	0	
2174	City of Mt Angel	6/30/2018	Proportion	5.2	0.2	(194,431)	(7,476)	(37,391)	(37,391)	(37,391)	(37,391)	0	0	0	
2174	City of Mt Angel	6/30/2018	Contribution	5.2	0.2	(19,444)	(749)	(3,739)	(3,739)	(3,739)	(3,739)	0	0	0	
2174	City of Mt Angel	6/30/2017	Proportion	5.2	0.0	53,768	0	2,068	2,068	2,068	2,068	0	0	0	
2174	City of Mt Angel	6/30/2017	Contribution	5.2	0.0	(26,151)	0	(1,006)	(1,006)	(1,006)	(1,006)	0	0	0	
2175	City of Umatilla	6/30/2022	Proportion	5.4	4.4	1,395,012	1,136,676	258,336	258,336	258,336	258,336	258,336	258,336	103,332	0
2175	City of Umatilla	6/30/2022	Contribution	5.4	4.4	(202,969)	(165,382)	(37,587)	(37,587)	(37,587)	(37,587)	(37,587)	(37,587)	(15,034)	0
2175	City of Umatilla	6/30/2021	Proportion	5.5	3.5	403,000	256,454	73,273	73,273	73,273	73,273	73,273	36,635	0	0
2175	City of Umatilla	6/30/2021	Contribution	5.5	3.5	(448,085)	(285,145)	(81,470)	(81,470)	(81,470)	(81,470)	(81,470)	(40,735)	0	0
2175	City of Umatilla	6/30/2020	Proportion	5.4	2.4	408,914	181,739	75,725	75,725	75,725	75,725	30,289	0	0	
2175	City of Umatilla	6/30/2020	Contribution	5.4	2.4	(78,207)	(34,758)	(14,483)	(14,483)	(14,483)	(14,483)	(5,792)	0	0	
2175	City of Umatilla	6/30/2019	Proportion	5.3	1.3	(268,958)	(65,970)	(50,747)	(50,747)	(50,747)	(50,747)	(15,223)	0	0	
2175	City of Umatilla	6/30/2019	Contribution	5.3	1.3	(96,835)	(23,751)	(18,271)	(18,271)	(18,271)	(18,271)	(5,480)	0	0	
2175	City of Umatilla	6/30/2018	Proportion	5.2	0.2	424,933	16,343	81,718	81,718	81,718	81,718	16,343	0	0	
2175	City of Umatilla	6/30/2018	Contribution	5.2	0.2	(169,666)	(6,526)	(32,628)	(32,628)	(32,628)	(32,628)	0	0	0	
2175	City of Umatilla	6/30/2017	Proportion	5.2	0.0	12,990	0	500	500	500	500	0	0	0	
2175	City of Umatilla	6/30/2017	Contribution	5.2	0.0	(34,171)	0	(1,316)	(1,316)	(1,316)	(1,316)	0	0	0	
2176	City of Scappoose	6/30/2022	Proportion	5.4	4.4	(268,114)	(218,463)	(49,651)	(49,651)	(49,651)	(49,651)	(49,651)	(49,651)	(19,859)	0
2176	City of Scappoose	6/30/2022	Contribution	5.4	4.4	21,797	17,761	4,036	4,036	4,036	4,036	4,036	1,617	0	0
2176	City of Scappoose	6/30/2021	Proportion	5.5	3.5	124,628	79,308	22,660	22,660	22,660	22,660	11,328	0	0	
2176	City of Scappoose	6/30/2021	Contribution	5.5	3.5	(478,230)	(304,328)	(86,951)	(86,951)	(86,951)	(86,951)	(86,951)	(43,475)	0	0
2176	City of Scappoose	6/30/2020	Proportion	5.4	2.4	152,400	67,734	28,222	28,222	28,222	28,222	11,290	0	0	
2176	City of Scappoose	6/30/2020	Contribution	5.4	2.4	23,950	10,645	4,435	4,435	4,435	4,435	1,775	0	0	
2176	City of Scappoose	6/30/2019	Proportion	5.3	1.3	(188,349)	(46,197)	(35,538)	(35,538)	(35,538)	(35,538)	(10,659)	0	0	
2176	City of Scappoose	6/30/2019	Contribution	5.3	1.3	(44,427)	(10,899)	(8,382)	(8,382)	(8,382)	(8,382)	(2,517)	0	0	
2176	City of Scappoose	6/30/2018	Proportion	5.2	0.2	32,764	6,301	1,259	1,259	1,259	1,259	0	0	0	
2176	City of Scappoose	6/30/2018	Contribution	5.2	0.2	(13,924)	(534)	(2,678)	(2,678)	(2,678)	(2,678)	0	0	0	
2176	City of Scappoose	6/30/2017	Proportion	5.2	0.0	65,119	0	2,504	2,504	2,504	2,504	0	0	0	
2176	City of Scappoose	6/30/2017	Contribution	5.2	0.0	45,922	0	1,767	1,767	1,767	1,767	0	0	0	
2177	City of Condon	6/30/2022	Proportion	5.4	4.4	(9,253)	(7,539)	(1,714)	(1,714)	(1,714)	(1,714)	(1,714)	(1,714)	(683)	0
2177	City of Condon	6/30/2022	Contribution	5.4	4.4	6,041	4,922	1,119	1,119	1,119	1,119	1,119	446	0	0
2177	City of Condon	6/30/2021	Proportion	5.5	3.5	33,824	21,524	6,150	6,150	6,150	6,150	3,074	0	0	
2177	City of Condon	6/30/2021	Contribution	5.5	3.5	(31,776)	(20,222)	(5,777)	(5,777)	(5,777)	(5,777)	(5,777)	(2,891)	0	0
2177	City of Condon	6/30/2020	Proportion	5.4	2.4	6,637	2,950	1,229	1,229	1,229	1,229	492	0	0	
2177	City of Condon	6/30/2020	Contribution	5.4	2.4	5,393	2,396	999	999	999	999	398	0	0	
2177	City of Condon	6/30/2019	Proportion	5.3	1.3	(74,923)	(18,379)	(14,136)	(14,136)	(14,136)	(14,136)	(4,243)	0	0	
2177	City of Condon	6/30/2019	Contribution	5.3	1.3	64,466	15,814	12,163	12,163	12,163	12,163	3,651	0	0	
2177	City of Condon	6/30/2018	Proportion	5.2	0.2	(33,423)	(1,283)	(6,428)	(6,428)	(6,428)	(6,428)	0	0	0	
2177	City of Condon	6/30/2018	Contribution	5.2	0.2	(1,451)	(56)	(279)	(279)	(279)	(279)	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2177	City of Condon	6/30/2017	Proportion	5.2	0.0	10,660	0	410	0	0	0	0	0	0
2177	City of Condon	6/30/2017	Contribution	5.2	0.0	10,005	0	385	0	0	0	0	0	0
2178	City of Boardman	6/30/2022	Proportion	5.4	4.4	(563,673)	(459,289)	(104,384)	(104,384)	(104,384)	(104,384)	(104,384)	(104,384)	(41,753)
2178	City of Boardman	6/30/2022	Contribution	5.4	4.4	1,930,257	1,572,802	357,455	357,455	357,455	357,455	357,455	357,455	142,982
2178	City of Boardman	6/30/2021	Proportion	5.5	3.5	324,140	206,270	58,935	58,935	58,935	58,935	58,935	58,935	29,465
2178	City of Boardman	6/30/2021	Contribution	5.5	3.5	(298,156)	(189,736)	(54,210)	(54,210)	(54,210)	(54,210)	(54,210)	(27,106)	0
2178	City of Boardman	6/30/2020	Proportion	5.4	2.4	314,242	139,663	58,193	58,193	58,193	58,193	58,193	58,193	23,277
2178	City of Boardman	6/30/2020	Contribution	5.4	2.4	52,779	23,457	9,774	9,774	9,774	9,774	3,909	0	0
2178	City of Boardman	6/30/2019	Proportion	5.3	1.3	66,525	16,317	12,552	12,552	12,552	12,552	3,765	0	0
2178	City of Boardman	6/30/2019	Contribution	5.3	1.3	(16,187)	(3,971)	(3,054)	(3,054)	(3,054)	(917)	0	0	0
2178	City of Boardman	6/30/2018	Proportion	5.2	0.2	138,691	5,336	26,671	5,336	0	0	0	0	0
2178	City of Boardman	6/30/2018	Contribution	5.2	0.2	(17,192)	(662)	(3,306)	(662)	0	0	0	0	0
2178	City of Boardman	6/30/2017	Proportion	5.2	0.0	(377,792)	0	(14,532)	0	0	0	0	0	0
2178	City of Boardman	6/30/2017	Contribution	5.2	0.0	19,353	0	743	0	0	0	0	0	0
2179	City of Estacada	6/30/2022	Proportion	5.4	4.4	(41,249)	(33,610)	(7,639)	(7,639)	(7,639)	(7,639)	(7,639)	(7,639)	(3,054)
2179	City of Estacada	6/30/2022	Contribution	5.4	4.4	56,693	46,194	10,499	10,499	10,499	10,499	10,499	10,499	4,198
2179	City of Estacada	6/30/2021	Proportion	5.5	3.5	5,725	3,643	1,041	1,041	1,041	1,041	520	0	0
2179	City of Estacada	6/30/2021	Contribution	5.5	3.5	(197,034)	(125,386)	(35,824)	(35,824)	(35,824)	(35,824)	(17,914)	0	0
2179	City of Estacada	6/30/2020	Proportion	5.4	2.4	(71,443)	(31,753)	(13,230)	(13,230)	(13,230)	(13,230)	(5,293)	0	0
2179	City of Estacada	6/30/2020	Contribution	5.4	2.4	37,625	16,721	6,968	6,968	6,968	6,968	2,785	0	0
2179	City of Estacada	6/30/2019	Proportion	5.3	1.3	51,415	12,611	9,701	9,701	2,910	0	0	0	0
2179	City of Estacada	6/30/2019	Contribution	5.3	1.3	(225)	(57)	(42)	(42)	(15)	0	0	0	0
2179	City of Estacada	6/30/2018	Proportion	5.2	0.2	193,699	7,449	37,250	7,449	0	0	0	0	0
2179	City of Estacada	6/30/2018	Contribution	5.2	0.2	8,630	330	1,660	330	0	0	0	0	0
2179	City of Estacada	6/30/2017	Proportion	5.2	0.0	90,411	0	3,476	0	0	0	0	0	0
2179	City of Estacada	6/30/2017	Contribution	5.2	0.0	47,278	0	1,818	0	0	0	0	0	0
2180	City of Enterprise	6/30/2022	Proportion	5.4	4.4	(23,767)	(19,366)	(4,401)	(4,401)	(4,401)	(4,401)	(4,401)	(4,401)	(1,762)
2180	City of Enterprise	6/30/2022	Contribution	5.4	4.4	11,830	9,639	2,191	2,191	2,191	2,191	2,191	2,191	875
2180	City of Enterprise	6/30/2021	Proportion	5.5	3.5	113,428	72,182	20,623	20,623	20,623	20,623	10,313	0	0
2180	City of Enterprise	6/30/2021	Contribution	5.5	3.5	(156,255)	(99,435)	(28,410)	(28,410)	(28,410)	(28,410)	(14,205)	0	0
2180	City of Enterprise	6/30/2020	Proportion	5.4	2.4	(89,596)	(39,820)	(16,592)	(16,592)	(16,592)	(16,592)	(6,636)	0	0
2180	City of Enterprise	6/30/2020	Contribution	5.4	2.4	15,494	6,887	2,869	2,869	2,869	2,869	1,149	0	0
2180	City of Enterprise	6/30/2019	Proportion	5.3	1.3	(200,393)	(49,153)	(37,810)	(37,810)	(11,343)	0	0	0	0
2180	City of Enterprise	6/30/2019	Contribution	5.3	1.3	(27,134)	(6,654)	(5,120)	(5,120)	(1,534)	0	0	0	0
2180	City of Enterprise	6/30/2018	Proportion	5.2	0.2	250,981	9,651	48,266	9,651	0	0	0	0	0
2180	City of Enterprise	6/30/2018	Contribution	5.2	0.2	(25,241)	(971)	(4,854)	(971)	0	0	0	0	0
2180	City of Enterprise	6/30/2017	Proportion	5.2	0.0	(21,908)	0	(843)	0	0	0	0	0	0
2180	City of Enterprise	6/30/2017	Contribution	5.2	0.0	27,376	0	1,051	0	0	0	0	0	0
2181	City of Central Point	6/30/2022	Proportion	5.4	4.4	701,943	571,954	129,989	129,989	129,989	129,989	129,989	129,989	51,998
2181	City of Central Point	6/30/2022	Contribution	5.4	4.4	(96,166)	(78,357)	(17,809)	(17,809)	(17,809)	(17,809)	(17,809)	(17,809)	(7,121)
2181	City of Central Point	6/30/2021	Proportion	5.5	3.5	343,907	218,849	62,529	62,529	62,529	62,529	31,262	0	0
2181	City of Central Point	6/30/2021	Contribution	5.5	3.5	(976,651)	(621,505)	(177,573)	(177,573)	(177,573)	(177,573)	(88,786)	0	0
2181	City of Central Point	6/30/2020	Proportion	5.4	2.4	(30,393)	(13,509)	(5,628)	(5,628)	(5,628)	(5,628)	(2,253)	0	0
2181	City of Central Point	6/30/2020	Contribution	5.4	2.4	46,577	20,702	8,625	8,625	8,625	8,625	3,452	0	0
2181	City of Central Point	6/30/2019	Proportion	5.3	1.3	(27,216)	(6,676)	(5,135)	(5,135)	(1,541)	0	0	0	0
2181	City of Central Point	6/30/2019	Contribution	5.3	1.3	(145,625)	(35,721)	(27,476)	(27,476)	(8,245)	0	0	0	0
2181	City of Central Point	6/30/2018	Proportion	5.2	0.2	271,214	10,429	52,157	10,429	0	0	0	0	0
2181	City of Central Point	6/30/2018	Contribution	5.2	0.2	(100,341)	(3,861)	(19,286)	(3,861)	0	0	0	0	0
2181	City of Central Point	6/30/2017	Proportion	5.2	0.0	50,953	0	1,958	0	0	0	0	0	0
2181	City of Central Point	6/30/2017	Contribution	5.2	0.0	92,100	0	3,540	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2022	Proportion	5.4	4.4	244,653	199,347	45,306	45,306	45,306	45,306	45,306	45,306	18,123
2182	City of Cascade Locks	6/30/2022	Contribution	5.4	4.4	(14,987)	(12,212)	(2,775)	(2,775)	(2,775)	(2,775)	(2,775)	(2,775)	(1,112)
2182	City of Cascade Locks	6/30/2021	Proportion	5.5	3.5	(61,443)	(39,101)	(11,171)	(11,171)	(11,171)	(11,171)	(5,588)	0	0
2182	City of Cascade Locks	6/30/2021	Contribution	5.5	3.5	(87,076)	(55,412)	(15,832)	(15,832)	(15,832)	(15,832)	(7,916)	0	0
2182	City of Cascade Locks	6/30/2020	Proportion	5.4	2.4	(4,701)	(2,088)	(871)	(871)	0	0	0	0	0
2182	City of Cascade Locks	6/30/2020	Contribution	5.4	2.4	28,990	12,893	5,369	5,369	5,369	2,145	0	0	0
2182	City of Cascade Locks	6/30/2019	Proportion	5.3	1.3	(29,504)	(7,236)	(5,567)	(5,567)	(1,669)	0	0	0	0
2182	City of Cascade Locks	6/30/2019	Contribution	5.3	1.3	(10,220)	(2,508)	(1,928)	(1,928)	(580)	0	0	0	0
2182	City of Cascade Locks	6/30/2018	Proportion	5.2	0.2	241,595	9,290	46,461	9,290	0	0	0	0	0
2182	City of Cascade Locks	6/30/2018	Contribution	5.2	0.2	6,384	244	1,228	244	0	0	0	0	0
2182	City of Cascade Locks	6/30/2017	Proportion	5.2	0.0	(239,657)	0	(9,217)	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2017	Contribution	5.2	0.0	67,235	0	2,585	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2022	Proportion	5.4	4.4	352,583	287,290	65,293	65,293	65,293	65,293	65,293	65,293	26,118
2183	City of Myrtle Point	6/30/2022	Contribution	5.4	4.4	(123,085)	(100,291)	(22,794)	(22,794)	(22,794)	(22,794)	(22,794)	(22,794)	(9,115)
2183	City of Myrtle Point	6/30/2021	Proportion	5.5	3.5	372,198	236,854	67,672	67,672	67,672	67,672	33,838	0	0
2183	City of Myrtle Point	6/30/2021	Contribution	5.5	3.5	(304,215)	(193,591)	(55,312)	(55,312)	(55,312)	(55,312)	(27,655)	0	0
2183	City of Myrtle Point	6/30/2020	Proportion	5.4	2.4	(302,387)	(134,393)	(55,998)	(55,998)	(55,998)	(55,998)	(22,397)	0	0
2183	City of Myrtle Point	6/30/2020	Contribution	5.4	2.4	(36,441)	(16,197)	(6,748)	(6,748)	(6,748)	(2,701)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2183	City of Myrtle Point	6/30/2019	Proportion	5.3	1.3	416,374	102,130	78,561	78,561	23,569	0	0	0	0	
2183	City of Myrtle Point	6/30/2019	Contribution	5.3	1.3	(123,841)	(30,377)	(23,366)	(23,366)	(7,011)	0	0	0	0	
2183	City of Myrtle Point	6/30/2018	Proportion	5.2	0.2	(114,877)	(4,417)	(22,092)	(4,417)	0	0	0	0	0	
2183	City of Myrtle Point	6/30/2018	Contribution	5.2	0.2	(25,803)	(993)	(4,962)	(993)	0	0	0	0	0	
2183	City of Myrtle Point	6/30/2017	Proportion	5.2	0.0	(134,397)	0	(5,167)	0	0	0	0	0	0	
2183	City of Myrtle Point	6/30/2017	Contribution	5.2	0.0	(22,592)	0	(867)	0	0	0	0	0	0	
2184	City of Port Orford	6/30/2022	Proportion	5.4	4.4	(41,116)	(33,502)	(7,614)	(7,614)	(7,614)	(7,614)	(7,614)	(3,046)	0	
2184	City of Port Orford	6/30/2022	Contribution	5.4	4.4	34,555	28,156	6,399	6,399	6,399	6,399	6,399	2,560	0	
2184	City of Port Orford	6/30/2021	Proportion	5.5	3.5	(163,967)	(104,343)	(29,812)	(29,812)	(29,812)	(29,812)	(14,907)	0	0	
2184	City of Port Orford	6/30/2021	Contribution	5.5	3.5	(83,121)	(52,895)	(15,113)	(15,113)	(15,113)	(15,113)	(7,556)	0	0	
2184	City of Port Orford	6/30/2020	Proportion	5.4	2.4	72,790	32,350	13,480	13,480	5,390	0	0	0	0	
2184	City of Port Orford	6/30/2020	Contribution	5.4	2.4	(12,668)	(5,630)	(2,346)	(2,346)	(938)	0	0	0	0	
2184	City of Port Orford	6/30/2019	Proportion	5.3	1.3	(21,670)	(5,314)	(4,089)	(4,089)	(1,225)	0	0	0	0	
2184	City of Port Orford	6/30/2019	Contribution	5.3	1.3	(10,886)	(2,670)	(2,054)	(2,054)	(616)	0	0	0	0	
2184	City of Port Orford	6/30/2018	Proportion	5.2	0.2	114,900	4,420	22,096	4,420	0	0	0	0	0	
2184	City of Port Orford	6/30/2018	Contribution	5.2	0.2	(6,549)	(254)	(1,259)	(254)	0	0	0	0	0	
2184	City of Port Orford	6/30/2017	Proportion	5.2	0.0	(88,336)	0	(3,396)	0	0	0	0	0	0	
2184	City of Port Orford	6/30/2017	Contribution	5.2	0.0	16,961	0	651	0	0	0	0	0	0	
2185	City of Wood Village	6/30/2022	Proportion	5.4	4.4	253,980	206,947	47,033	47,033	47,033	47,033	47,033	18,815	0	
2185	City of Wood Village	6/30/2022	Contribution	5.4	4.4	(27,410)	(22,334)	(5,076)	(5,076)	(5,076)	(5,076)	(5,076)	(2,030)	0	
2185	City of Wood Village	6/30/2021	Proportion	5.5	3.5	163,071	103,773	29,649	29,649	29,649	29,649	14,826	0	0	
2185	City of Wood Village	6/30/2021	Contribution	5.5	3.5	(52,141)	(33,181)	(9,480)	(9,480)	(9,480)	(9,480)	(4,741)	0	0	
2185	City of Wood Village	6/30/2020	Proportion	5.4	2.4	(226,371)	(100,608)	(41,921)	(41,921)	(41,921)	(16,766)	0	0	0	
2185	City of Wood Village	6/30/2020	Contribution	5.4	2.4	419,280	186,348	77,644	77,644	77,644	31,060	0	0	0	
2185	City of Wood Village	6/30/2019	Proportion	5.3	1.3	115,308	28,284	21,756	21,756	6,528	0	0	0	0	
2185	City of Wood Village	6/30/2019	Contribution	5.3	1.3	(26,152)	(6,416)	(4,934)	(4,934)	(1,482)	0	0	0	0	
2185	City of Wood Village	6/30/2018	Proportion	5.2	0.2	(496,564)	(19,099)	(95,493)	(19,099)	0	0	0	0	0	
2185	City of Wood Village	6/30/2018	Contribution	5.2	0.2	2,815	110	541	110	0	0	0	0	0	
2185	City of Wood Village	6/30/2017	Proportion	5.2	0.0	97,586	0	3,751	0	0	0	0	0	0	
2185	City of Wood Village	6/30/2017	Contribution	5.2	0.0	(17,901)	0	(691)	0	0	0	0	0	0	
2186	City of Chiloquin	6/30/2022	Proportion	5.4	4.4	14,473	11,793	2,680	2,680	2,680	2,680	2,680	1,073	0	
2186	City of Chiloquin	6/30/2022	Contribution	5.4	4.4	5,299	4,318	981	981	981	981	981	394	0	
2186	City of Chiloquin	6/30/2021	Proportion	5.5	3.5	35,037	22,297	6,370	6,370	6,370	6,370	3,187	0	0	
2186	City of Chiloquin	6/30/2021	Contribution	5.5	3.5	(2,641)	(1,681)	(480)	(480)	(480)	(480)	(241)	0	0	
2186	City of Chiloquin	6/30/2020	Proportion	5.4	2.4	(45,624)	(20,277)	(8,449)	(8,449)	(8,449)	(3,379)	0	0	0	
2186	City of Chiloquin	6/30/2020	Contribution	5.4	2.4	18,139	8,062	3,359	3,359	3,359	1,344	0	0	0	
2186	City of Chiloquin	6/30/2019	Proportion	5.3	1.3	(12,530)	(3,074)	(2,364)	(2,364)	(710)	0	0	0	0	
2186	City of Chiloquin	6/30/2019	Contribution	5.3	1.3	5,134	1,258	969	969	289	0	0	0	0	
2186	City of Chiloquin	6/30/2018	Proportion	5.2	0.2	(625)	(25)	(120)	(25)	0	0	0	0	0	
2186	City of Chiloquin	6/30/2018	Contribution	5.2	0.2	7,576	291	1,457	291	0	0	0	0	0	
2186	City of Chiloquin	6/30/2017	Proportion	5.2	0.0	(5,869)	0	(224)	0	0	0	0	0	0	
2186	City of Chiloquin	6/30/2017	Contribution	5.2	0.0	6,402	0	247	0	0	0	0	0	0	
2187	City of Philomath	6/30/2022	Proportion	5.4	4.4	221,561	180,531	41,030	41,030	41,030	41,030	41,030	16,411	0	
2187	City of Philomath	6/30/2022	Contribution	5.4	4.4	(24,344)	(19,836)	(4,508)	(4,508)	(4,508)	(4,508)	(4,508)	(1,804)	0	
2187	City of Philomath	6/30/2021	Proportion	5.5	3.5	423,818	269,702	77,058	77,058	77,058	77,058	38,528	0	0	
2187	City of Philomath	6/30/2021	Contribution	5.5	3.5	(210,822)	(134,160)	(38,331)	(38,331)	(38,331)	(38,331)	(19,167)	0	0	
2187	City of Philomath	6/30/2020	Proportion	5.4	2.4	(537,404)	(238,847)	(99,519)	(99,519)	(99,519)	(39,809)	0	0	0	
2187	City of Philomath	6/30/2020	Contribution	5.4	2.4	18,650	8,288	3,454	3,454	3,454	1,380	0	0	0	
2187	City of Philomath	6/30/2019	Proportion	5.3	1.3	(971,801)	(238,365)	(183,359)	(183,359)	(55,006)	0	0	0	0	
2187	City of Philomath	6/30/2019	Contribution	5.3	1.3	1,179,808	289,388	222,605	222,605	66,783	0	0	0	0	
2187	City of Philomath	6/30/2018	Proportion	5.2	0.2	126,936	4,881	24,411	4,881	0	0	0	0	0	
2187	City of Philomath	6/30/2018	Contribution	5.2	0.2	(90,820)	(3,495)	(17,465)	(3,495)	0	0	0	0	0	
2187	City of Philomath	6/30/2017	Proportion	5.2	0.0	93,296	0	3,586	0	0	0	0	0	0	
2187	City of Philomath	6/30/2017	Contribution	5.2	0.0	(14,224)	0	(549)	0	0	0	0	0	0	
2188	City of Talent	6/30/2022	Proportion	5.4	4.4	(24,483)	(19,949)	(4,534)	(4,534)	(4,534)	(4,534)	(4,534)	(1,813)	0	
2188	City of Talent	6/30/2022	Contribution	5.4	4.4	40,407	32,924	7,483	7,483	7,483	7,483	7,483	2,992	0	
2188	City of Talent	6/30/2021	Proportion	5.5	3.5	(20,876)	(13,284)	(3,796)	(3,796)	(3,796)	(3,796)	(1,896)	0	0	
2188	City of Talent	6/30/2021	Contribution	5.5	3.5	(302,122)	(192,260)	(54,931)	(54,931)	(54,931)	(54,931)	(27,467)	0	0	
2188	City of Talent	6/30/2020	Proportion	5.4	2.4	519,945	231,087	96,286	96,286	96,286	38,515	0	0	0	
2188	City of Talent	6/30/2020	Contribution	5.4	2.4	(46,584)	(20,703)	(8,627)	(8,627)	(8,627)	(3,449)	0	0	0	
2188	City of Talent	6/30/2019	Proportion	5.3	1.3	(357,706)	(87,738)	(67,492)	(67,492)	(20,246)	0	0	0	0	
2188	City of Talent	6/30/2019	Contribution	5.3	1.3	(24,026)	(5,894)	(4,533)	(4,533)	(1,361)	0	0	0	0	
2188	City of Talent	6/30/2018	Proportion	5.2	0.2	(194,469)	(7,479)	(37,398)	(7,479)	0	0	0	0	0	
2188	City of Talent	6/30/2018	Contribution	5.2	0.2	(75,027)	(2,887)	(14,428)	(2,887)	0	0	0	0	0	
2188	City of Talent	6/30/2017	Proportion	5.2	0.0	169,067	0	6,502	0	0	0	0	0	0	
2188	City of Talent	6/30/2017	Contribution	5.2	0.0	(52,411)	0	(2,016)	0	0	0	0	0	0	
2189	City of Willamina	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	
2189	City of Willamina	6/30/2022	Contribution	5.4	4.4	15,992	13,031	2,961	2,961	2,961	2,961	2,961	1,187	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2189	City of Willamina	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2021	Contribution	5.5	3.5	15,589	9,921	2,834	2,834	2,834	2,834	1,419	0	0
2189	City of Willamina	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2020	Contribution	5.4	2.4	3,453	1,536	639	639	639	258	0	0	0
2189	City of Willamina	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2019	Contribution	5.3	1.3	3,185	781	601	601	180	0	0	0	0
2189	City of Willamina	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2018	Contribution	5.2	0.2	1,108	43	213	43	0	0	0	0	0
2189	City of Willamina	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2017	Contribution	5.2	0.0	3,317	0	127	0	0	0	0	0	0
2191	City of Huntington	6/30/2022	Proportion	5.4	4.4	17,713	14,433	3,280	3,280	3,280	3,280	3,280	1,313	0
2191	City of Huntington	6/30/2022	Contribution	5.4	4.4	8,454	6,888	1,566	1,566	1,566	1,566	1,566	624	0
2191	City of Huntington	6/30/2021	Proportion	5.5	3.5	3,640	2,316	662	662	662	330	0	0	0
2191	City of Huntington	6/30/2021	Contribution	5.5	3.5	(6,683)	(4,253)	(1,215)	(1,215)	(1,215)	(1,215)	(608)	0	0
2191	City of Huntington	6/30/2020	Proportion	5.4	2.4	14,885	6,606	2,753	2,753	2,753	1,100	0	0	0
2191	City of Huntington	6/30/2020	Contribution	5.4	2.4	20,118	8,940	3,726	3,726	3,726	1,488	0	0	0
2191	City of Huntington	6/30/2019	Proportion	5.3	1.3	(7,302)	(1,790)	(1,378)	(1,378)	(412)	0	0	0	0
2191	City of Huntington	6/30/2019	Contribution	5.3	1.3	11,947	2,931	2,254	2,254	677	0	0	0	0
2191	City of Huntington	6/30/2018	Proportion	5.2	0.2	15,107	582	2,905	582	0	0	0	0	0
2191	City of Huntington	6/30/2018	Contribution	5.2	0.2	11,581	446	2,227	446	0	0	0	0	0
2191	City of Huntington	6/30/2017	Proportion	5.2	0.0	(30,237)	0	(1,162)	0	0	0	0	0	0
2191	City of Huntington	6/30/2017	Contribution	5.2	0.0	4,672	0	182	0	0	0	0	0	0
2192	City of North Plains	6/30/2022	Proportion	5.4	4.4	(185,126)	(150,843)	(34,283)	(34,283)	(34,283)	(34,283)	(34,283)	(13,711)	0
2192	City of North Plains	6/30/2022	Contribution	5.4	4.4	13,409	10,926	2,483	2,483	2,483	2,483	994	0	0
2192	City of North Plains	6/30/2021	Proportion	5.5	3.5	267,226	170,052	48,587	48,587	48,587	24,291	0	0	0
2192	City of North Plains	6/30/2021	Contribution	5.5	3.5	(170,081)	(108,233)	(30,924)	(30,924)	(30,924)	(15,461)	0	0	0
2192	City of North Plains	6/30/2020	Proportion	5.4	2.4	(502,093)	(223,153)	(92,980)	(92,980)	(92,980)	(37,193)	0	0	0
2192	City of North Plains	6/30/2020	Contribution	5.4	2.4	(2,738)	(1,217)	(507)	(507)	(203)	0	0	0	0
2192	City of North Plains	6/30/2019	Proportion	5.3	1.3	175,470	43,038	33,108	33,108	9,930	0	0	0	0
2192	City of North Plains	6/30/2019	Contribution	5.3	1.3	(99,062)	(24,298)	(18,691)	(18,691)	(5,607)	0	0	0	0
2192	City of North Plains	6/30/2018	Proportion	5.2	0.2	197,658	7,603	38,011	7,603	0	0	0	0	0
2192	City of North Plains	6/30/2018	Contribution	5.2	0.2	(22,677)	(872)	(4,361)	(872)	0	0	0	0	0
2192	City of North Plains	6/30/2017	Proportion	5.2	0.0	(69,054)	0	(2,654)	0	0	0	0	0	0
2192	City of North Plains	6/30/2017	Contribution	5.2	0.0	6,000	0	230	0	0	0	0	0	0
2193	City of Heppner	6/30/2022	Proportion	5.4	4.4	(78,512)	(63,973)	(14,539)	(14,539)	(14,539)	(14,539)	(5,817)	0	0
2193	City of Heppner	6/30/2022	Contribution	5.4	4.4	(28,020)	(22,831)	(5,189)	(5,189)	(5,189)	(5,189)	(2,075)	0	0
2193	City of Heppner	6/30/2021	Proportion	5.5	3.5	7,442	4,736	1,353	1,353	1,353	677	0	0	0
2193	City of Heppner	6/30/2021	Contribution	5.5	3.5	(77,006)	(49,004)	(14,001)	(14,001)	(14,001)	(7,001)	0	0	0
2193	City of Heppner	6/30/2020	Proportion	5.4	2.4	120,706	53,647	22,353	22,353	22,353	8,941	0	0	0
2193	City of Heppner	6/30/2020	Contribution	5.4	2.4	(46,115)	(20,495)	(8,540)	(8,540)	(3,415)	0	0	0	0
2193	City of Heppner	6/30/2019	Proportion	5.3	1.3	55,361	13,581	10,445	10,445	3,136	0	0	0	0
2193	City of Heppner	6/30/2019	Contribution	5.3	1.3	(26,857)	(6,589)	(5,067)	(5,067)	(1,522)	0	0	0	0
2193	City of Heppner	6/30/2018	Proportion	5.2	0.2	(61,721)	(2,376)	(11,869)	(2,376)	0	0	0	0	0
2193	City of Heppner	6/30/2018	Contribution	5.2	0.2	(18,212)	(702)	(3,502)	(702)	0	0	0	0	0
2193	City of Heppner	6/30/2017	Proportion	5.2	0.0	87,795	0	3,375	0	0	0	0	0	0
2193	City of Heppner	6/30/2017	Contribution	5.2	0.0	(21,999)	0	(844)	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2022	Proportion	5.4	4.4	146,453	119,332	27,121	27,121	27,121	27,121	10,848	0	0
2194	City of Cave Junction	6/30/2022	Contribution	5.4	4.4	(19,918)	(16,229)	(3,689)	(3,689)	(3,689)	(3,689)	(1,473)	0	0
2194	City of Cave Junction	6/30/2021	Proportion	5.5	3.5	104,905	66,757	19,074	19,074	19,074	9,535	0	0	0
2194	City of Cave Junction	6/30/2021	Contribution	5.5	3.5	(87,737)	(55,833)	(15,952)	(15,952)	(15,952)	(7,977)	0	0	0
2194	City of Cave Junction	6/30/2020	Proportion	5.4	2.4	(63,568)	(28,252)	(11,772)	(11,772)	(4,708)	0	0	0	0
2194	City of Cave Junction	6/30/2020	Contribution	5.4	2.4	4,753	2,113	880	880	353	0	0	0	0
2194	City of Cave Junction	6/30/2019	Proportion	5.3	1.3	8,505	2,085	1,605	1,605	480	0	0	0	0
2194	City of Cave Junction	6/30/2019	Contribution	5.3	1.3	(21,661)	(5,313)	(4,087)	(4,087)	(1,226)	0	0	0	0
2194	City of Cave Junction	6/30/2018	Proportion	5.2	0.2	68,971	2,651	13,264	2,651	0	0	0	0	0
2194	City of Cave Junction	6/30/2018	Contribution	5.2	0.2	(13,593)	(523)	(2,614)	(523)	0	0	0	0	0
2194	City of Cave Junction	6/30/2017	Proportion	5.2	0.0	(91,585)	0	(3,525)	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2017	Contribution	5.2	0.0	5,714	0	219	0	0	0	0	0	0
2195	City of Metolius	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2022	Contribution	5.4	4.4	569	464	105	105	105	105	44	0	0
2195	City of Metolius	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2021	Contribution	5.5	3.5	749	477	136	136	136	69	0	0	0
2195	City of Metolius	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2195	City of Metolius	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2196	City of Hubbard	6/30/2022	Proportion	5.4	4.4	(8,941)	(7,285)	(1,656)	(1,656)	(1,656)	(1,656)	(1,656)	(661)	0
2196	City of Hubbard	6/30/2022	Contribution	5.4	4.4	51,276	41,780	9,496	9,496	9,496	9,496	9,496	3,796	0
2196	City of Hubbard	6/30/2021	Proportion	5.5	3.5	216,986	138,082	39,452	39,452	39,452	39,452	19,726	0	0
2196	City of Hubbard	6/30/2021	Contribution	5.5	3.5	(126,360)	(80,410)	(22,975)	(22,975)	(22,975)	(22,975)	(11,485)	0	0
2196	City of Hubbard	6/30/2020	Proportion	5.4	2.4	34,599	15,378	6,407	6,407	6,407	6,407	2,564	0	0
2196	City of Hubbard	6/30/2020	Contribution	5.4	2.4	72,611	32,273	13,446	13,446	13,446	5,381	0	0	0
2196	City of Hubbard	6/30/2019	Proportion	5.3	1.3	161,157	39,529	30,407	30,407	9,122	0	0	0	0
2196	City of Hubbard	6/30/2019	Contribution	5.3	1.3	27,274	6,690	5,146	5,146	1,544	0	0	0	0
2196	City of Hubbard	6/30/2018	Proportion	5.2	0.2	(204,224)	(7,854)	(39,274)	(7,854)	0	0	0	0	0
2196	City of Hubbard	6/30/2018	Contribution	5.2	0.2	35,963	1,383	6,916	1,383	0	0	0	0	0
2196	City of Hubbard	6/30/2017	Proportion	5.2	0.0	(53,415)	0	(2,055)	0	0	0	0	0	0
2196	City of Hubbard	6/30/2017	Contribution	5.2	0.0	10,449	0	404	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2022	Proportion	5.4	4.4	122,614	99,908	22,706	22,706	22,706	22,706	22,706	9,084	0
2197	City of Myrtle Creek	6/30/2022	Contribution	5.4	4.4	(82,329)	(67,083)	(15,246)	(15,246)	(15,246)	(15,246)	(15,246)	(6,099)	0
2197	City of Myrtle Creek	6/30/2021	Proportion	5.5	3.5	232,148	147,730	42,209	42,209	42,209	42,209	21,103	0	0
2197	City of Myrtle Creek	6/30/2021	Contribution	5.5	3.5	(237,504)	(151,138)	(43,183)	(43,183)	(43,183)	(43,183)	(21,589)	0	0
2197	City of Myrtle Creek	6/30/2020	Proportion	5.4	2.4	149,840	66,596	27,748	27,748	11,100	0	0	0	0
2197	City of Myrtle Creek	6/30/2020	Contribution	5.4	2.4	(13,186)	(5,860)	(2,442)	(2,442)	(976)	0	0	0	0
2197	City of Myrtle Creek	6/30/2019	Proportion	5.3	1.3	(168,342)	(41,290)	(31,763)	(31,763)	(9,527)	0	0	0	0
2197	City of Myrtle Creek	6/30/2019	Contribution	5.3	1.3	(33,389)	(8,189)	(6,300)	(6,300)	(1,889)	0	0	0	0
2197	City of Myrtle Creek	6/30/2018	Proportion	5.2	0.2	203,200	7,815	39,077	7,815	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2018	Contribution	5.2	0.2	(45,957)	(1,767)	(8,838)	(1,767)	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2017	Proportion	5.2	0.0	(226,918)	0	(8,728)	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2017	Contribution	5.2	0.0	6,914	0	264	0	0	0	0	0	0
2198	City of Carlton	6/30/2022	Proportion	5.4	4.4	333,061	271,383	61,678	61,678	61,678	61,678	61,678	24,671	0
2198	City of Carlton	6/30/2022	Contribution	5.4	4.4	(37,077)	(30,211)	(6,866)	(6,866)	(6,866)	(6,866)	(6,866)	(2,747)	0
2198	City of Carlton	6/30/2021	Proportion	5.5	3.5	(20,595)	(13,105)	(3,745)	(3,745)	(3,745)	(3,745)	(1,870)	0	0
2198	City of Carlton	6/30/2021	Contribution	5.5	3.5	(81,156)	(51,644)	(14,756)	(14,756)	(14,756)	(14,756)	(7,376)	0	0
2198	City of Carlton	6/30/2020	Proportion	5.4	2.4	98,940	43,974	18,322	18,322	7,330	0	0	0	0
2198	City of Carlton	6/30/2020	Contribution	5.4	2.4	(31,447)	(13,975)	(5,824)	(5,824)	(5,824)	(2,327)	0	0	0
2198	City of Carlton	6/30/2019	Proportion	5.3	1.3	19,587	4,803	3,696	3,696	1,107	0	0	0	0
2198	City of Carlton	6/30/2019	Contribution	5.3	1.3	(45,599)	(11,183)	(8,604)	(8,604)	(2,579)	0	0	0	0
2198	City of Carlton	6/30/2018	Proportion	5.2	0.2	27,163	1,043	5,224	1,043	0	0	0	0	0
2198	City of Carlton	6/30/2018	Contribution	5.2	0.2	(57,320)	(2,205)	(11,023)	(2,205)	0	0	0	0	0
2198	City of Carlton	6/30/2017	Proportion	5.2	0.0	126,131	0	4,851	0	0	0	0	0	0
2198	City of Carlton	6/30/2017	Contribution	5.2	0.0	(31,811)	0	(1,221)	0	0	0	0	0	0
2199	City of Junction City	6/30/2022	Proportion	5.4	4.4	(232,032)	(189,063)	(42,969)	(42,969)	(42,969)	(42,969)	(42,969)	(17,187)	0
2199	City of Junction City	6/30/2022	Contribution	5.4	4.4	(62,756)	(51,135)	(11,621)	(11,621)	(11,621)	(11,621)	(11,621)	(4,651)	0
2199	City of Junction City	6/30/2021	Proportion	5.5	3.5	447,452	284,742	81,355	81,355	81,355	81,355	40,677	0	0
2199	City of Junction City	6/30/2021	Contribution	5.5	3.5	(524,954)	(334,062)	(95,446)	(95,446)	(95,446)	(95,446)	(47,724)	0	0
2199	City of Junction City	6/30/2020	Proportion	5.4	2.4	186,512	82,895	34,539	34,539	13,817	0	0	0	0
2199	City of Junction City	6/30/2020	Contribution	5.4	2.4	50,192	22,307	9,295	9,295	3,717	0	0	0	0
2199	City of Junction City	6/30/2019	Proportion	5.3	1.3	(365,058)	(89,542)	(68,879)	(68,879)	(20,663)	0	0	0	0
2199	City of Junction City	6/30/2019	Contribution	5.3	1.3	(35,596)	(8,732)	(6,716)	(6,716)	(2,016)	0	0	0	0
2199	City of Junction City	6/30/2018	Proportion	5.2	0.2	93,967	3,612	18,071	3,612	0	0	0	0	0
2199	City of Junction City	6/30/2018	Contribution	5.2	0.2	(2,496)	(96)	(480)	(96)	0	0	0	0	0
2199	City of Junction City	6/30/2017	Proportion	5.2	0.0	(184,650)	0	(7,100)	0	0	0	0	0	0
2199	City of Junction City	6/30/2017	Contribution	5.2	0.0	21,603	0	833	0	0	0	0	0	0
2200	City of Wallowa	6/30/2022	Proportion	5.4	4.4	56,502	46,039	10,463	10,463	10,463	10,463	10,463	4,187	0
2200	City of Wallowa	6/30/2022	Contribution	5.4	4.4	(6,963)	(5,674)	(1,289)	(1,289)	(1,289)	(1,289)	(1,289)	(518)	0
2200	City of Wallowa	6/30/2021	Proportion	5.5	3.5	(20,432)	(13,002)	(3,715)	(3,715)	(3,715)	(3,715)	(1,857)	0	0
2200	City of Wallowa	6/30/2021	Contribution	5.5	3.5	(21,763)	(13,849)	(3,957)	(3,957)	(3,957)	(3,957)	(1,978)	0	0
2200	City of Wallowa	6/30/2020	Proportion	5.4	2.4	105,095	46,709	19,462	19,462	7,785	0	0	0	0
2200	City of Wallowa	6/30/2020	Contribution	5.4	2.4	(6,343)	(2,818)	(1,175)	(1,175)	(468)	0	0	0	0
2200	City of Wallowa	6/30/2019	Proportion	5.3	1.3	(102,110)	(25,046)	(19,266)	(19,266)	(5,780)	0	0	0	0
2200	City of Wallowa	6/30/2019	Contribution	5.3	1.3	5,545	1,361	1,046	1,046	315	0	0	0	0
2200	City of Wallowa	6/30/2018	Proportion	5.2	0.2	30,230	1,165	5,813	1,165	0	0	0	0	0
2200	City of Wallowa	6/30/2018	Contribution	5.2	0.2	(10,263)	(393)	(1,974)	(393)	0	0	0	0	0
2200	City of Wallowa	6/30/2017	Proportion	5.2	0.0	(5,378)	0	(208)	0	0	0	0	0	0
2200	City of Wallowa	6/30/2017	Contribution	5.2	0.0	(1,853)	0	(73)	0	0	0	0	0	0
2201	City of Coburg	6/30/2022	Proportion	5.4	4.4	273,426	222,792	50,634	50,634	50,634	50,634	50,634	20,256	0
2201	City of Coburg	6/30/2022	Contribution	5.4	4.4	(17,118)	(13,948)	(3,170)	(3,170)	(3,170)	(3,170)	(3,170)	(1,268)	0
2201	City of Coburg	6/30/2021	Proportion	5.5	3.5	(22,613)	(14,391)	(4,111)	(4,111)	(4,111)	(4,111)	(2,058)	0	0
2201	City of Coburg	6/30/2021	Contribution	5.5	3.5	(119,449)	(76,013)	(21,718)	(21,718)	(21,718)	(21,718)	(10,859)	0	0
2201	City of Coburg	6/30/2020	Proportion	5.4	2.4	206,994	91,998	38,332	38,332	15,334	0	0	0	0
2201	City of Coburg	6/30/2020	Contribution	5.4	2.4	(43,137)	(19,173)	(7,988)	(7,988)	(7,988)	(3,197)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2201	City of Coburg	6/30/2019	Proportion	5.3	1.3	226,660	55,596	42,766	42,766	12,830	0	0	0	0
2201	City of Coburg	6/30/2019	Contribution	5.3	1.3	(52,137)	(12,789)	(9,837)	(9,837)	(2,952)	0	0	0	0
2201	City of Coburg	6/30/2018	Proportion	5.2	0.2	(63,975)	(2,460)	(12,303)	(2,460)	0	0	0	0	0
2201	City of Coburg	6/30/2018	Contribution	5.2	0.2	(14,287)	(547)	(2,748)	(547)	0	0	0	0	0
2201	City of Coburg	6/30/2017	Proportion	5.2	0.0	(37,932)	0	(1,457)	0	0	0	0	0	0
2201	City of Coburg	6/30/2017	Contribution	5.2	0.0	(13,598)	0	(523)	0	0	0	0	0	0
2202	City of Dallas	6/30/2022	Proportion	5.4	4.4	667,459	543,855	123,604	123,604	123,604	123,604	123,604	49,499	0
2202	City of Dallas	6/30/2022	Contribution	5.4	4.4	(3,135)	(2,554)	(581)	(581)	(581)	(581)	(581)	(230)	0
2202	City of Dallas	6/30/2021	Proportion	5.5	3.5	199,562	126,994	36,284	36,284	36,284	36,284	18,142	0	0
2202	City of Dallas	6/30/2021	Contribution	5.5	3.5	(1,049,847)	(668,085)	(190,881)	(190,881)	(190,881)	(190,881)	(95,442)	0	0
2202	City of Dallas	6/30/2020	Proportion	5.4	2.4	1,188,131	528,059	220,024	220,024	220,024	88,011	0	0	0
2202	City of Dallas	6/30/2020	Contribution	5.4	2.4	48,979	21,769	9,070	9,070	9,070	3,629	0	0	0
2202	City of Dallas	6/30/2019	Proportion	5.3	1.3	(425,195)	(104,295)	(80,225)	(80,225)	(24,070)	0	0	0	0
2202	City of Dallas	6/30/2019	Contribution	5.3	1.3	211,575	51,895	39,920	39,920	11,975	0	0	0	0
2202	City of Dallas	6/30/2018	Proportion	5.2	0.2	551,052	21,192	105,972	21,192	0	0	0	0	0
2202	City of Dallas	6/30/2018	Contribution	5.2	0.2	(65,803)	(2,533)	(12,654)	(2,533)	0	0	0	0	0
2202	City of Dallas	6/30/2017	Proportion	5.2	0.0	(93,200)	0	(3,585)	0	0	0	0	0	0
2202	City of Dallas	6/30/2017	Contribution	5.2	0.0	142,438	0	5,478	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2022	Proportion	5.4	4.4	(391,454)	(318,963)	(72,491)	(72,491)	(72,491)	(72,491)	(72,491)	(28,999)	0
2203	City of Rockaway Beach	6/30/2022	Contribution	5.4	4.4	18,905	15,404	3,501	3,501	3,501	3,501	1,400	0	0
2203	City of Rockaway Beach	6/30/2021	Proportion	5.5	3.5	147,326	93,752	26,787	26,787	26,787	13,391	0	0	0
2203	City of Rockaway Beach	6/30/2021	Contribution	5.5	3.5	(240,983)	(153,353)	(43,815)	(43,815)	(43,815)	(43,815)	(21,908)	0	0
2203	City of Rockaway Beach	6/30/2020	Proportion	5.4	2.4	(270,252)	(120,111)	(50,047)	(50,047)	(20,017)	0	0	0	0
2203	City of Rockaway Beach	6/30/2020	Contribution	5.4	2.4	6,740	2,996	1,248	1,248	500	0	0	0	0
2203	City of Rockaway Beach	6/30/2019	Proportion	5.3	1.3	(142,819)	(35,031)	(26,947)	(26,947)	(8,084)	0	0	0	0
2203	City of Rockaway Beach	6/30/2019	Contribution	5.3	1.3	(56,372)	(13,828)	(10,636)	(10,636)	(3,192)	0	0	0	0
2203	City of Rockaway Beach	6/30/2018	Proportion	5.2	0.2	13,957	537	2,684	537	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2018	Contribution	5.2	0.2	(48,144)	(1,854)	(9,258)	(1,854)	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2017	Proportion	5.2	0.0	130,025	0	5,000	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2017	Contribution	5.2	0.0	(13,775)	0	(530)	0	0	0	0	0	0
2204	City of Burns	6/30/2022	Proportion	5.4	4.4	532,364	433,778	98,586	98,586	98,586	98,586	98,586	39,434	0
2204	City of Burns	6/30/2022	Contribution	5.4	4.4	(111,631)	(90,959)	(20,672)	(20,672)	(20,672)	(20,672)	(20,672)	(8,271)	0
2204	City of Burns	6/30/2021	Proportion	5.5	3.5	(175,439)	(111,643)	(31,898)	(31,898)	(31,898)	(31,898)	(15,949)	0	0
2204	City of Burns	6/30/2021	Contribution	5.5	3.5	(92,584)	(58,918)	(16,833)	(16,833)	(16,833)	(16,833)	(8,419)	0	0
2204	City of Burns	6/30/2020	Proportion	5.4	2.4	(232,632)	(103,392)	(43,080)	(43,080)	(43,080)	(17,232)	0	0	0
2204	City of Burns	6/30/2020	Contribution	5.4	2.4	(35,642)	(15,842)	(6,600)	(6,600)	(6,600)	(2,642)	0	0	0
2204	City of Burns	6/30/2019	Proportion	5.3	1.3	(46,343)	(11,367)	(8,744)	(8,744)	(2,623)	0	0	0	0
2204	City of Burns	6/30/2019	Contribution	5.3	1.3	(57,918)	(14,206)	(10,928)	(10,928)	(3,278)	0	0	0	0
2204	City of Burns	6/30/2018	Proportion	5.2	0.2	29,408	1,133	5,655	1,133	0	0	0	0	0
2204	City of Burns	6/30/2018	Contribution	5.2	0.2	(43,437)	(1,672)	(8,353)	(1,672)	0	0	0	0	0
2204	City of Burns	6/30/2017	Proportion	5.2	0.0	138,557	0	5,327	0	0	0	0	0	0
2204	City of Burns	6/30/2017	Contribution	5.2	0.0	(21,995)	0	(845)	0	0	0	0	0	0
2205	City of Elgin	6/30/2022	Proportion	5.4	4.4	(50,820)	(41,409)	(9,411)	(9,411)	(9,411)	(9,411)	(9,411)	(3,765)	0
2205	City of Elgin	6/30/2022	Contribution	5.4	4.4	(55,846)	(45,504)	(10,342)	(10,342)	(10,342)	(10,342)	(10,342)	(4,136)	0
2205	City of Elgin	6/30/2021	Proportion	5.5	3.5	223,934	142,504	40,715	40,715	40,715	20,359	0	0	0
2205	City of Elgin	6/30/2021	Contribution	5.5	3.5	(121,096)	(77,062)	(22,017)	(22,017)	(22,017)	(22,017)	(11,011)	0	0
2205	City of Elgin	6/30/2020	Proportion	5.4	2.4	(1,029)	(456)	(191)	(191)	(74)	0	0	0	0
2205	City of Elgin	6/30/2020	Contribution	5.4	2.4	(40,187)	(17,861)	(7,442)	(7,442)	(2,977)	0	0	0	0
2205	City of Elgin	6/30/2019	Proportion	5.3	1.3	226,472	55,548	42,731	42,731	12,817	0	0	0	0
2205	City of Elgin	6/30/2019	Contribution	5.3	1.3	(34,621)	(8,493)	(6,532)	(6,532)	(1,961)	0	0	0	0
2205	City of Elgin	6/30/2018	Proportion	5.2	0.2	(79,093)	(3,043)	(15,210)	(3,043)	0	0	0	0	0
2205	City of Elgin	6/30/2018	Contribution	5.2	0.2	(2,215)	(85)	(426)	(85)	0	0	0	0	0
2205	City of Elgin	6/30/2017	Proportion	5.2	0.0	99,580	0	3,830	0	0	0	0	0	0
2205	City of Elgin	6/30/2017	Contribution	5.2	0.0	11,718	0	453	0	0	0	0	0	0
2206	City of Weston	6/30/2022	Proportion	5.4	4.4	26,086	21,255	4,831	4,831	4,831	4,831	1,931	0	0
2206	City of Weston	6/30/2022	Contribution	5.4	4.4	(5,807)	(4,732)	(1,075)	(1,075)	(1,075)	(1,075)	(432)	0	0
2206	City of Weston	6/30/2021	Proportion	5.5	3.5	19,998	12,726	3,636	3,636	3,636	1,818	0	0	0
2206	City of Weston	6/30/2021	Contribution	5.5	3.5	(22,883)	(14,561)	(4,161)	(4,161)	(4,161)	(2,078)	0	0	0
2206	City of Weston	6/30/2020	Proportion	5.4	2.4	(30,137)	(13,394)	(5,581)	(5,581)	(2,232)	0	0	0	0
2206	City of Weston	6/30/2020	Contribution	5.4	2.4	(604)	(268)	(112)	(112)	(44)	0	0	0	0
2206	City of Weston	6/30/2019	Proportion	5.3	1.3	(25,098)	(6,158)	(4,735)	(4,735)	(1,423)	0	0	0	0
2206	City of Weston	6/30/2019	Contribution	5.3	1.3	(9,417)	(2,309)	(1,777)	(1,777)	(532)	0	0	0	0
2206	City of Weston	6/30/2018	Proportion	5.2	0.2	13,531	521	2,602	521	0	0	0	0	0
2206	City of Weston	6/30/2018	Contribution	5.2	0.2	(13,614)	(524)	(2,618)	(524)	0	0	0	0	0
2206	City of Weston	6/30/2017	Proportion	5.2	0.0	16,815	645	0	0	0	0	0	0	0
2206	City of Weston	6/30/2017	Contribution	5.2	0.0	(6,743)	0	(258)	0	0	0	0	0	0
2207	City of Mill City	6/30/2022	Proportion	5.4	4.4	(21,357)	(17,402)	(3,955)	(3,955)	(3,955)	(3,955)	(1,582)	0	0
2207	City of Mill City	6/30/2022	Contribution	5.4	4.4	3,739	3,047	692	692	692	692	279	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2207	City of Mill City	6/30/2021	Proportion	5.5	3.5	30,572	19,454	5,559	5,559	5,559	5,559	2,777	0	0
2207	City of Mill City	6/30/2021	Contribution	5.5	3.5	(66,556)	(42,354)	(12,101)	(12,101)	(12,101)	(12,101)	(6,051)	0	0
2207	City of Mill City	6/30/2020	Proportion	5.4	2.4	76,442	33,974	14,156	14,156	14,156	5,662	0	0	0
2207	City of Mill City	6/30/2020	Contribution	5.4	2.4	504	225	93	93	93	39	0	0	0
2207	City of Mill City	6/30/2019	Proportion	5.3	1.3	33,908	8,316	6,398	6,398	1,918	0	0	0	0
2207	City of Mill City	6/30/2019	Contribution	5.3	1.3	(5,101)	(1,253)	(962)	(962)	(291)	0	0	0	0
2207	City of Mill City	6/30/2018	Proportion	5.2	0.2	(16,468)	(633)	(3,167)	(633)	0	0	0	0	0
2207	City of Mill City	6/30/2018	Contribution	5.2	0.2	(3,358)	(128)	(646)	(128)	0	0	0	0	0
2207	City of Mill City	6/30/2017	Proportion	5.2	0.0	(14,822)	0	(572)	0	0	0	0	0	0
2207	City of Mill City	6/30/2017	Contribution	5.2	0.0	(2,701)	0	(106)	0	0	0	0	0	0
2208	City of Fairview	6/30/2022	Proportion	5.4	4.4	(164,740)	(134,233)	(30,507)	(30,507)	(30,507)	(30,507)	(30,507)	(12,205)	0
2208	City of Fairview	6/30/2022	Contribution	5.4	4.4	(110,136)	(89,740)	(20,396)	(20,396)	(20,396)	(20,396)	(8,156)	0	0
2208	City of Fairview	6/30/2021	Proportion	5.5	3.5	279,338	177,760	50,789	50,789	50,789	25,393	0	0	0
2208	City of Fairview	6/30/2021	Contribution	5.5	3.5	(373,787)	(237,865)	(67,961)	(67,961)	(67,961)	(33,982)	0	0	0
2208	City of Fairview	6/30/2020	Proportion	5.4	2.4	(94,549)	(42,022)	(17,509)	(17,509)	(17,509)	(7,004)	0	0	0
2208	City of Fairview	6/30/2020	Contribution	5.4	2.4	29,763	13,227	5,512	5,512	5,512	2,203	0	0	0
2208	City of Fairview	6/30/2019	Proportion	5.3	1.3	(1,562,992)	(383,376)	(294,904)	(294,904)	(88,472)	0	0	0	0
2208	City of Fairview	6/30/2019	Contribution	5.3	1.3	(30,108)	(7,384)	(5,681)	(5,681)	(1,703)	0	0	0	0
2208	City of Fairview	6/30/2018	Proportion	5.2	0.2	(703,496)	(27,056)	(135,288)	(27,056)	0	0	0	0	0
2208	City of Fairview	6/30/2018	Contribution	5.2	0.2	(178,814)	(6,879)	(34,387)	(6,879)	0	0	0	0	0
2208	City of Fairview	6/30/2017	Proportion	5.2	0.0	(121,210)	0	(4,660)	0	0	0	0	0	0
2208	City of Fairview	6/30/2017	Contribution	5.2	0.0	(186,827)	0	(7,187)	0	0	0	0	0	0
2209	City of Monroe	6/30/2022	Proportion	5.4	4.4	101,412	82,632	18,780	18,780	18,780	18,780	18,780	7,512	0
2209	City of Monroe	6/30/2022	Contribution	5.4	4.4	(69)	(56)	(13)	(13)	(13)	(13)	(4)	0	0
2209	City of Monroe	6/30/2021	Proportion	5.5	3.5	(119,960)	(76,338)	(21,811)	(21,811)	(21,811)	(10,905)	0	0	0
2209	City of Monroe	6/30/2021	Contribution	5.5	3.5	1,944	1,238	353	353	353	179	0	0	0
2209	City of Monroe	6/30/2020	Proportion	5.4	2.4	108,641	48,284	20,119	20,119	8,046	0	0	0	0
2209	City of Monroe	6/30/2020	Contribution	5.4	2.4	(21,835)	(9,703)	(4,044)	(4,044)	(1,615)	0	0	0	0
2209	City of Monroe	6/30/2019	Proportion	5.3	1.3	(25,999)	(6,379)	(4,905)	(4,905)	(1,474)	0	0	0	0
2209	City of Monroe	6/30/2019	Contribution	5.3	1.3	(8,438)	(2,070)	(1,592)	(1,592)	(478)	0	0	0	0
2209	City of Monroe	6/30/2018	Proportion	5.2	0.2	52,679	2,024	10,131	2,024	0	0	0	0	0
2209	City of Monroe	6/30/2018	Contribution	5.2	0.2	(16,559)	(639)	(3,184)	(639)	0	0	0	0	0
2209	City of Monroe	6/30/2017	Proportion	5.2	0.0	1,315	0	50	0	0	0	0	0	0
2209	City of Monroe	6/30/2017	Contribution	5.2	0.0	8,043	0	308	0	0	0	0	0	0
2210	City of Helix	6/30/2022	Proportion	5.4	4.4	(19,660)	(16,019)	(3,641)	(3,641)	(3,641)	(3,641)	(1,455)	0	0
2210	City of Helix	6/30/2022	Contribution	5.4	4.4	3,742	3,049	693	693	693	693	277	0	0
2210	City of Helix	6/30/2021	Proportion	5.5	3.5	4,046	2,574	736	736	736	366	0	0	0
2210	City of Helix	6/30/2021	Contribution	5.5	3.5	(2,265)	(1,441)	(412)	(412)	(412)	(205)	0	0	0
2210	City of Helix	6/30/2020	Proportion	5.4	2.4	(3,650)	(1,622)	(676)	(676)	(270)	0	0	0	0
2210	City of Helix	6/30/2020	Contribution	5.4	2.4	(1,627)	(724)	(301)	(301)	(122)	0	0	0	0
2210	City of Helix	6/30/2019	Proportion	5.3	1.3	9,325	2,289	1,759	1,759	530	0	0	0	0
2210	City of Helix	6/30/2019	Contribution	5.3	1.3	(2,762)	(678)	(521)	(521)	(157)	0	0	0	0
2210	City of Helix	6/30/2018	Proportion	5.2	0.2	22,348	858	4,298	858	0	0	0	0	0
2210	City of Helix	6/30/2018	Contribution	5.2	0.2	(862)	(32)	(166)	(32)	0	0	0	0	0
2210	City of Helix	6/30/2017	Proportion	5.2	0.0	(18,229)	0	(699)	0	0	0	0	0	0
2210	City of Helix	6/30/2017	Contribution	5.2	0.0	3,002	0	117	0	0	0	0	0	0
2211	City of Jefferson	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2020	Contribution	5.4	2.4	5,255	2,336	973	973	973	390	0	0	0
2211	City of Jefferson	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2018	Contribution	5.2	0.2	18,508	713	3,559	713	0	0	0	0	0
2211	City of Jefferson	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2022	Proportion	5.4	4.4	71,031	57,877	13,154	13,154	13,154	13,154	5,261	0	0
2212	Town of Lakeview	6/30/2022	Contribution	5.4	4.4	(94,103)	(76,677)	(17,426)	(17,426)	(17,426)	(17,426)	(6,973)	0	0
2212	Town of Lakeview	6/30/2021	Proportion	5.5	3.5	296,849	188,903	53,973	53,973	53,973	26,984	0	0	0
2212	Town of Lakeview	6/30/2021	Contribution	5.5	3.5	(197,991)	(125,995)	(35,998)	(35,998)	(35,998)	(18,001)	0	0	0
2212	Town of Lakeview	6/30/2020	Proportion	5.4	2.4	(450,512)	(200,228)	(83,428)	(83,428)	(83,428)	(33,372)	0	0	0
2212	Town of Lakeview	6/30/2020	Contribution	5.4	2.4	(5,389)	(2,395)	(998)	(998)	(399)	0	0	0	0
2212	Town of Lakeview	6/30/2019	Proportion	5.3	1.3	(62,646)	(15,366)	(11,820)	(11,820)	(3,546)	0	0	0	0
2212	Town of Lakeview	6/30/2019	Contribution	5.3	1.3	(105,990)	(25,998)	(19,998)	(19,998)	(6,000)	0	0	0	0
2212	Town of Lakeview	6/30/2018	Proportion	5.2	0.2	(151,751)	(5,836)	(29,183)	(5,836)	0	0	0	0	0
2212	Town of Lakeview	6/30/2018	Contribution	5.2	0.2	(67,477)	(2,597)	(12,976)	(2,597)	0	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2212	Town of Lakeview	6/30/2017	Proportion	5.2	0.0	38,215	0	1,470	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2017	Contribution	5.2	0.0	(44,131)	0	(1,696)	0	0	0	0	0	0
2213	City of Stanfield	6/30/2022	Proportion	5.4	4.4	(88,018)	(71,718)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(6,518)
2213	City of Stanfield	6/30/2022	Contribution	5.4	4.4	13,877	11,307	2,570	2,570	2,570	2,570	2,570	2,570	1,027
2213	City of Stanfield	6/30/2021	Proportion	5.5	3.5	214,873	136,737	39,068	39,068	39,068	39,068	39,068	39,068	0
2213	City of Stanfield	6/30/2021	Contribution	5.5	3.5	(53,076)	(33,776)	(9,650)	(9,650)	(9,650)	(9,650)	(9,650)	(4,826)	0
2213	City of Stanfield	6/30/2020	Proportion	5.4	2.4	(21,208)	(9,427)	(3,927)	(3,927)	(3,927)	(3,927)	(1,573)	0	0
2213	City of Stanfield	6/30/2020	Contribution	5.4	2.4	3,338	1,484	618	618	618	248	0	0	0
2213	City of Stanfield	6/30/2019	Proportion	5.3	1.3	76,452	18,752	14,425	14,425	4,327	0	0	0	0
2213	City of Stanfield	6/30/2019	Contribution	5.3	1.3	(5,846)	(1,434)	(1,103)	(1,103)	(331)	0	0	0	0
2213	City of Stanfield	6/30/2018	Proportion	5.2	0.2	3,265	125	628	125	0	0	0	0	0
2213	City of Stanfield	6/30/2018	Contribution	5.2	0.2	18,051	696	3,471	696	0	0	0	0	0
2213	City of Stanfield	6/30/2017	Proportion	5.2	0.0	10,817	0	417	0	0	0	0	0	0
2213	City of Stanfield	6/30/2017	Contribution	5.2	0.0	17,209	0	664	0	0	0	0	0	0
2214	City of Yamhill	6/30/2022	Proportion	5.4	4.4	8,242	6,716	1,526	1,526	1,526	1,526	1,526	612	0
2214	City of Yamhill	6/30/2022	Contribution	5.4	4.4	(78,910)	(64,297)	(14,613)	(14,613)	(14,613)	(14,613)	(14,613)	(5,845)	0
2214	City of Yamhill	6/30/2021	Proportion	5.5	3.5	69,604	44,294	12,655	12,655	12,655	12,655	6,329	0	0
2214	City of Yamhill	6/30/2021	Contribution	5.5	3.5	(99,274)	(63,174)	(18,050)	(18,050)	(18,050)	(18,050)	(9,024)	0	0
2214	City of Yamhill	6/30/2020	Proportion	5.4	2.4	(37,332)	(16,593)	(6,913)	(6,913)	(6,913)	(2,767)	0	0	0
2214	City of Yamhill	6/30/2020	Contribution	5.4	2.4	(2,555)	(1,136)	(473)	(473)	(473)	(190)	0	0	0
2214	City of Yamhill	6/30/2019	Proportion	5.3	1.3	(40,842)	(10,018)	(7,706)	(7,706)	(2,312)	0	0	0	0
2214	City of Yamhill	6/30/2019	Contribution	5.3	1.3	(21,639)	(5,307)	(4,083)	(4,083)	(1,224)	0	0	0	0
2214	City of Yamhill	6/30/2018	Proportion	5.2	0.2	22,638	873	4,353	873	0	0	0	0	0
2214	City of Yamhill	6/30/2018	Contribution	5.2	0.2	(12,521)	(481)	(2,408)	(481)	0	0	0	0	0
2214	City of Yamhill	6/30/2017	Proportion	5.2	0.0	14,657	0	562	0	0	0	0	0	0
2214	City of Yamhill	6/30/2017	Contribution	5.2	0.0	1,699	0	64	0	0	0	0	0	0
2215	City of Powers	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2022	Contribution	5.4	4.4	23,560	19,197	4,363	4,363	4,363	4,363	4,363	1,745	0
2215	City of Powers	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2019	Contribution	5.3	1.3	1,100	268	208	208	60	0	0	0	0
2215	City of Powers	6/30/2018	Proportion	5.2	0.2	(9,764)	(374)	(1,878)	(374)	0	0	0	0	0
2215	City of Powers	6/30/2018	Contribution	5.2	0.2	14	0	3	0	0	0	0	0	0
2215	City of Powers	6/30/2017	Proportion	5.2	0.0	8,479	0	324	0	0	0	0	0	0
2215	City of Powers	6/30/2017	Contribution	5.2	0.0	(869)	0	(34)	0	0	0	0	0	0
2216	City of Brookings	6/30/2022	Proportion	5.4	4.4	488,729	398,224	90,505	90,505	90,505	90,505	90,505	36,204	0
2216	City of Brookings	6/30/2022	Contribution	5.4	4.4	(73,811)	(60,142)	(13,669)	(13,669)	(13,669)	(13,669)	(13,669)	(5,466)	0
2216	City of Brookings	6/30/2021	Proportion	5.5	3.5	517,578	329,368	94,105	94,105	94,105	94,105	47,053	0	0
2216	City of Brookings	6/30/2021	Contribution	5.5	3.5	(536,126)	(341,172)	(97,477)	(97,477)	(97,477)	(97,477)	(48,741)	0	0
2216	City of Brookings	6/30/2020	Proportion	5.4	2.4	752,944	334,642	139,434	139,434	139,434	55,774	0	0	0
2216	City of Brookings	6/30/2020	Contribution	5.4	2.4	5,727	2,544	1,061	1,061	422	0	0	0	0
2216	City of Brookings	6/30/2019	Proportion	5.3	1.3	(1,250,467)	(306,719)	(235,937)	(235,937)	(70,782)	0	0	0	0
2216	City of Brookings	6/30/2019	Contribution	5.3	1.3	(5,485)	(1,345)	(1,035)	(1,035)	(310)	0	0	0	0
2216	City of Brookings	6/30/2018	Proportion	5.2	0.2	(43,172)	(1,662)	(8,302)	(1,662)	0	0	0	0	0
2216	City of Brookings	6/30/2018	Contribution	5.2	0.2	(147,507)	(5,672)	(28,367)	(5,672)	0	0	0	0	0
2216	City of Brookings	6/30/2017	Proportion	5.2	0.0	(508,439)	0	(19,554)	0	0	0	0	0	0
2216	City of Brookings	6/30/2017	Contribution	5.2	0.0	(1,209)	0	(49)	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2022	Proportion	5.4	4.4	635,844	518,095	117,749	117,749	117,749	117,749	117,749	47,099	0
2217	City of Sutherlin	6/30/2022	Contribution	5.4	4.4	(159,154)	(129,681)	(29,473)	(29,473)	(29,473)	(29,473)	(29,473)	(11,789)	0
2217	City of Sutherlin	6/30/2021	Proportion	5.5	3.5	341,082	217,052	62,015	62,015	62,015	31,007	0	0	0
2217	City of Sutherlin	6/30/2021	Contribution	5.5	3.5	(600,283)	(381,999)	(109,142)	(109,142)	(109,142)	(109,142)	(54,573)	0	0
2217	City of Sutherlin	6/30/2020	Proportion	5.4	2.4	356,210	158,315	65,965	65,965	26,385	0	0	0	0
2217	City of Sutherlin	6/30/2020	Contribution	5.4	2.4	(118,527)	(52,680)	(21,949)	(21,949)	(8,782)	0	0	0	0
2217	City of Sutherlin	6/30/2019	Proportion	5.3	1.3	405,728	99,520	76,552	76,552	22,968	0	0	0	0
2217	City of Sutherlin	6/30/2019	Contribution	5.3	1.3	(186,864)	(45,836)	(35,257)	(35,257)	(10,579)	0	0	0	0
2217	City of Sutherlin	6/30/2018	Proportion	5.2	0.2	211,867	8,147	40,744	8,147	0	0	0	0	0
2217	City of Sutherlin	6/30/2018	Contribution	5.2	0.2	(161,086)	(6,196)	(30,978)	(6,196)	0	0	0	0	0
2217	City of Sutherlin	6/30/2017	Proportion	5.2	0.0	367,919	0	14,149	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2017	Contribution	5.2	0.0	(76,648)	0	(2,948)	0	0	0	0	0	0
2218	City of Prairie City	6/30/2022	Proportion	5.4	4.4	(8,551)	(6,967)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(631)	0
2218	City of Prairie City	6/30/2022	Contribution	5.4	4.4	(38,575)	(31,431)	(7,144)	(7,144)	(7,144)	(7,144)	(2,855)	0	0
2218	City of Prairie City	6/30/2021	Proportion	5.5	3.5	(5,619)	(3,575)	(1,022)	(1,022)	(509)	0	0	0	0
2218	City of Prairie City	6/30/2021	Contribution	5.5	3.5	(110,340)	(70,216)	(20,062)	(20,062)	(20,062)	(10,030)	0	0	0
2218	City of Prairie City	6/30/2020	Proportion	5.4	2.4	43,179	7,996	3,199	3,199	0	0	0	0	0
2218	City of Prairie City	6/30/2020	Contribution	5.4	2.4	(40,734)	(18,105)	(7,543)	(7,543)	(7,543)	(3,019)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2218	City of Prairie City	6/30/2019	Proportion	5.3	1.3	(67,152)	(16,472)	(12,670)	(12,670)	(3,802)	0	0	0	0
2218	City of Prairie City	6/30/2019	Contribution	5.3	1.3	(43,185)	(10,593)	(8,148)	(8,148)	(2,445)	0	0	0	0
2218	City of Prairie City	6/30/2018	Proportion	5.2	0.2	212,471	8,171	40,860	8,171	0	0	0	0	0
2218	City of Prairie City	6/30/2018	Contribution	5.2	0.2	(42,629)	(1,639)	(8,198)	(1,639)	0	0	0	0	0
2218	City of Prairie City	6/30/2017	Proportion	5.2	0.0	(6,631)	0	(256)	0	0	0	0	0	0
2218	City of Prairie City	6/30/2017	Contribution	5.2	0.0	(2,449)	0	(94)	0	0	0	0	0	0
2219	City of Sheridan	6/30/2022	Proportion	5.4	4.4	14,976	12,203	2,773	2,773	2,773	2,773	2,773	1,111	0
2219	City of Sheridan	6/30/2022	Contribution	5.4	4.4	6,942	5,656	1,286	1,286	1,286	1,286	1,286	512	0
2219	City of Sheridan	6/30/2021	Proportion	5.5	3.5	31,669	20,153	5,758	5,758	5,758	5,758	5,758	2,879	0
2219	City of Sheridan	6/30/2021	Contribution	5.5	3.5	(142,251)	(90,523)	(25,864)	(25,864)	(25,864)	(25,864)	(12,931)	0	0
2219	City of Sheridan	6/30/2020	Proportion	5.4	2.4	(48,778)	(21,679)	(9,033)	(9,033)	(9,033)	(9,033)	0	0	0
2219	City of Sheridan	6/30/2020	Contribution	5.4	2.4	(12,727)	(5,656)	(2,357)	(2,357)	(2,357)	(942)	0	0	0
2219	City of Sheridan	6/30/2019	Proportion	5.3	1.3	79,197	19,425	14,943	14,943	4,482	0	0	0	0
2219	City of Sheridan	6/30/2019	Contribution	5.3	1.3	(45,690)	(11,206)	(8,621)	(8,621)	(2,585)	0	0	0	0
2219	City of Sheridan	6/30/2018	Proportion	5.2	0.2	(67,766)	(2,606)	(13,032)	(2,606)	0	0	0	0	0
2219	City of Sheridan	6/30/2018	Contribution	5.2	0.2	(37,565)	(1,445)	(7,224)	(1,445)	0	0	0	0	0
2219	City of Sheridan	6/30/2017	Proportion	5.2	0.0	143,166	0	5,506	0	0	0	0	0	0
2219	City of Sheridan	6/30/2017	Contribution	5.2	0.0	(34,125)	0	(1,315)	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2022	Proportion	5.4	4.4	101,590	82,777	18,813	18,813	18,813	18,813	18,813	7,525	0
2220	City of Garibaldi	6/30/2022	Contribution	5.4	4.4	(7,554)	(6,155)	(1,399)	(1,399)	(1,399)	(1,399)	(1,399)	(559)	0
2220	City of Garibaldi	6/30/2021	Proportion	5.5	3.5	324,655	206,599	59,028	59,028	59,028	59,028	29,515	0	0
2220	City of Garibaldi	6/30/2021	Contribution	5.5	3.5	(47,777)	(30,403)	(8,687)	(8,687)	(8,687)	(8,687)	(4,342)	0	0
2220	City of Garibaldi	6/30/2020	Proportion	5.4	2.4	(415,248)	(184,554)	(76,898)	(76,898)	(76,898)	(30,758)	0	0	0
2220	City of Garibaldi	6/30/2020	Contribution	5.4	2.4	38,774	17,234	7,180	7,180	7,180	2,874	0	0	0
2220	City of Garibaldi	6/30/2019	Proportion	5.3	1.3	90,555	22,211	17,086	17,086	5,125	0	0	0	0
2220	City of Garibaldi	6/30/2019	Contribution	5.3	1.3	(23,379)	(5,735)	(4,411)	(4,411)	(1,324)	0	0	0	0
2220	City of Garibaldi	6/30/2018	Proportion	5.2	0.2	16,119	619	3,100	619	0	0	0	0	0
2220	City of Garibaldi	6/30/2018	Contribution	5.2	0.2	3,289	129	632	129	0	0	0	0	0
2220	City of Garibaldi	6/30/2017	Proportion	5.2	0.0	(61,160)	0	(2,350)	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2017	Contribution	5.2	0.0	17,135	0	660	0	0	0	0	0	0
2221	City of Sisters	6/30/2022	Proportion	5.4	4.4	69,402	56,550	12,852	12,852	12,852	12,852	12,852	5,142	0
2221	City of Sisters	6/30/2022	Contribution	5.4	4.4	(14,196)	(11,567)	(2,629)	(2,629)	(2,629)	(2,629)	(2,629)	(1,051)	0
2221	City of Sisters	6/30/2021	Proportion	5.5	3.5	2,182	1,388	397	397	397	397	397	0	0
2221	City of Sisters	6/30/2021	Contribution	5.5	3.5	(173,614)	(110,482)	(31,566)	(31,566)	(31,566)	(31,566)	(15,784)	0	0
2221	City of Sisters	6/30/2020	Proportion	5.4	2.4	217,238	96,551	40,229	40,229	16,093	0	0	0	0
2221	City of Sisters	6/30/2020	Contribution	5.4	2.4	(37,434)	(16,638)	(6,932)	(6,932)	(6,932)	(2,774)	0	0	0
2221	City of Sisters	6/30/2019	Proportion	5.3	1.3	(126,427)	(31,011)	(23,854)	(23,854)	(7,157)	0	0	0	0
2221	City of Sisters	6/30/2019	Contribution	5.3	1.3	(34,830)	(8,542)	(6,572)	(6,572)	(1,970)	0	0	0	0
2221	City of Sisters	6/30/2018	Proportion	5.2	0.2	209,036	8,041	40,199	8,041	0	0	0	0	0
2221	City of Sisters	6/30/2018	Contribution	5.2	0.2	(59,776)	(2,301)	(11,495)	(2,301)	0	0	0	0	0
2221	City of Sisters	6/30/2017	Proportion	5.2	0.0	(118,685)	0	(4,565)	0	0	0	0	0	0
2221	City of Sisters	6/30/2017	Contribution	5.2	0.0	(4,636)	0	(176)	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2022	Proportion	5.4	4.4	472,841	385,278	87,563	87,563	87,563	87,563	87,563	35,026	0
2222	City of Jacksonville	6/30/2022	Contribution	5.4	4.4	(18,717)	(15,251)	(3,466)	(3,466)	(3,466)	(3,466)	(3,466)	(1,387)	0
2222	City of Jacksonville	6/30/2021	Proportion	5.5	3.5	146,383	93,153	26,615	26,615	26,615	26,615	13,308	0	0
2222	City of Jacksonville	6/30/2021	Contribution	5.5	3.5	(183,875)	(117,011)	(33,432)	(33,432)	(33,432)	(33,432)	(16,715)	0	0
2222	City of Jacksonville	6/30/2020	Proportion	5.4	2.4	473,463	210,429	87,678	87,678	87,678	87,678	35,073	0	0
2222	City of Jacksonville	6/30/2020	Contribution	5.4	2.4	(20,126)	(8,945)	(3,727)	(3,727)	(3,727)	(1,491)	0	0	0
2222	City of Jacksonville	6/30/2019	Proportion	5.3	1.3	139,666	34,258	26,352	26,352	7,906	0	0	0	0
2222	City of Jacksonville	6/30/2019	Contribution	5.3	1.3	(34,307)	(8,415)	(6,473)	(6,473)	(1,942)	0	0	0	0
2222	City of Jacksonville	6/30/2018	Proportion	5.2	0.2	(134,982)	(5,192)	(25,958)	(5,192)	0	0	0	0	0
2222	City of Jacksonville	6/30/2018	Contribution	5.2	0.2	(32,067)	(1,232)	(6,167)	(1,232)	0	0	0	0	0
2222	City of Jacksonville	6/30/2017	Proportion	5.2	0.0	(42,742)	0	(1,642)	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2017	Contribution	5.2	0.0	(93)	0	(3)	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2022	Proportion	5.4	4.4	352,046	286,852	65,194	65,194	65,194	65,194	65,194	26,076	0
2223	City of Cannon Beach	6/30/2022	Contribution	5.4	4.4	(27,570)	(22,464)	(5,106)	(5,106)	(5,106)	(5,106)	(5,106)	(2,040)	0
2223	City of Cannon Beach	6/30/2021	Proportion	5.5	3.5	59,317	37,747	10,785	10,785	10,785	10,785	5,392	0	0
2223	City of Cannon Beach	6/30/2021	Contribution	5.5	3.5	(452,426)	(287,908)	(82,259)	(82,259)	(82,259)	(82,259)	(41,131)	0	0
2223	City of Cannon Beach	6/30/2020	Proportion	5.4	2.4	463,990	206,218	85,924	85,924	85,924	85,924	34,370	0	0
2223	City of Cannon Beach	6/30/2020	Contribution	5.4	2.4	(41,722)	(18,544)	(7,726)	(7,726)	(7,726)	(3,092)	0	0	0
2223	City of Cannon Beach	6/30/2019	Proportion	5.3	1.3	(62,886)	(15,426)	(11,865)	(11,865)	(3,561)	0	0	0	0
2223	City of Cannon Beach	6/30/2019	Contribution	5.3	1.3	(41,706)	(10,230)	(7,869)	(7,869)	(2,361)	0	0	0	0
2223	City of Cannon Beach	6/30/2018	Proportion	5.2	0.2	(192,020)	(7,385)	(36,927)	(7,385)	0	0	0	0	0
2223	City of Cannon Beach	6/30/2018	Contribution	5.2	0.2	(45,916)	(1,766)	(8,830)	(1,766)	0	0	0	0	0
2223	City of Cannon Beach	6/30/2017	Proportion	5.2	0.0	287,193	0	11,048	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2017	Contribution	5.2	0.0	(25,714)	0	(989)	0	0	0	0	0	0
2224	City of Falls City	6/30/2022	Proportion	5.4	4.4	(110,100)	(89,711)	(20,389)	(20,389)	(20,389)	(20,389)	(20,389)	(8,155)	0
2224	City of Falls City	6/30/2022	Contribution	5.4	4.4	(13,539)	(11,032)	(2,507)	(2,507)	(2,507)	(2,507)	(2,507)	(1,004)	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2224	City of Falls City	6/30/2021	Proportion	5.5	3.5	94,301	60,009	17,146	17,146	17,146	17,146	17,146	8,571	0
2224	City of Falls City	6/30/2021	Contribution	5.5	3.5	(63,211)	(40,225)	(11,493)	(11,493)	(11,493)	(11,493)	(11,493)	(5,746)	0
2224	City of Falls City	6/30/2020	Proportion	5.4	2.4	12,858	5,715	2,381	2,381	2,381	2,381	953	0	0
2224	City of Falls City	6/30/2020	Contribution	5.4	2.4	(12,195)	(5,421)	(2,258)	(2,258)	(2,258)	(2,258)	(905)	0	0
2224	City of Falls City	6/30/2019	Proportion	5.3	1.3	42,698	10,474	8,056	8,056	8,056	2,418	0	0	0
2224	City of Falls City	6/30/2019	Contribution	5.3	1.3	(10,824)	(2,656)	(2,042)	(2,042)	(614)	0	0	0	0
2224	City of Falls City	6/30/2018	Proportion	5.2	0.2	15,824	609	3,043	609	0	0	0	0	0
2224	City of Falls City	6/30/2018	Contribution	5.2	0.2	(5,173)	(198)	(995)	(198)	0	0	0	0	0
2224	City of Falls City	6/30/2017	Proportion	5.2	0.0	7,319	0	279	0	0	0	0	0	0
2224	City of Falls City	6/30/2017	Contribution	5.2	0.0	(2,027)	0	(77)	0	0	0	0	0	0
2225	City of Echo	6/30/2022	Proportion	5.4	4.4	(41,361)	(33,702)	(7,659)	(7,659)	(7,659)	(7,659)	(7,659)	(3,066)	0
2225	City of Echo	6/30/2022	Contribution	5.4	4.4	(3,223)	(2,626)	(597)	(597)	(597)	(597)	(597)	(238)	0
2225	City of Echo	6/30/2021	Proportion	5.5	3.5	203,904	129,758	37,073	37,073	37,073	37,073	18,539	0	0
2225	City of Echo	6/30/2021	Contribution	5.5	3.5	(38,350)	(24,404)	(6,973)	(6,973)	(6,973)	(6,973)	(3,485)	0	0
2225	City of Echo	6/30/2020	Proportion	5.4	2.4	(178,480)	(79,324)	(33,052)	(33,052)	(33,052)	(13,220)	0	0	0
2225	City of Echo	6/30/2020	Contribution	5.4	2.4	32,002	14,224	5,926	5,926	5,926	2,372	0	0	0
2225	City of Echo	6/30/2019	Proportion	5.3	1.3	(90,880)	(22,292)	(17,147)	(17,147)	(5,145)	0	0	0	0
2225	City of Echo	6/30/2019	Contribution	5.3	1.3	1,907	467	360	360	107	0	0	0	0
2225	City of Echo	6/30/2018	Proportion	5.2	0.2	22,036	846	4,238	846	0	0	0	0	0
2225	City of Echo	6/30/2018	Contribution	5.2	0.2	1,341	51	258	51	0	0	0	0	0
2225	City of Echo	6/30/2017	Proportion	5.2	0.0	(11,286)	0	(436)	0	0	0	0	0	0
2225	City of Echo	6/30/2017	Contribution	5.2	0.0	13,792	0	532	0	0	0	0	0	0
2226	City of Hines	6/30/2022	Proportion	5.4	4.4	85,458	69,632	15,826	15,826	15,826	15,826	15,826	6,328	0
2226	City of Hines	6/30/2022	Contribution	5.4	4.4	(8,310)	(6,771)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(615)	0
2226	City of Hines	6/30/2021	Proportion	5.5	3.5	13,212	8,408	2,402	2,402	2,402	1,202	0	0	0
2226	City of Hines	6/30/2021	Contribution	5.5	3.5	(79,662)	(50,694)	(14,484)	(14,484)	(14,484)	(14,484)	(7,242)	0	0
2226	City of Hines	6/30/2020	Proportion	5.4	2.4	(15,938)	(7,085)	(2,951)	(2,951)	(2,951)	(1,183)	0	0	0
2226	City of Hines	6/30/2020	Contribution	5.4	2.4	(12,823)	(5,698)	(2,375)	(2,375)	(2,375)	(948)	0	0	0
2226	City of Hines	6/30/2019	Proportion	5.3	1.3	(51,918)	(9,796)	(9,796)	(9,796)	0	0	0	0	0
2226	City of Hines	6/30/2019	Contribution	5.3	1.3	(39,529)	(9,697)	(7,458)	(7,458)	(2,239)	0	0	0	0
2226	City of Hines	6/30/2018	Proportion	5.2	0.2	101,762	3,912	19,570	3,912	0	0	0	0	0
2226	City of Hines	6/30/2018	Contribution	5.2	0.2	(29,554)	(1,139)	(5,683)	(1,139)	0	0	0	0	0
2226	City of Hines	6/30/2017	Proportion	5.2	0.0	27,671	0	1,066	0	0	0	0	0	0
2226	City of Hines	6/30/2017	Contribution	5.2	0.0	(498)	0	(18)	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2228	City of Turner	6/30/2022	Proportion	5.4	4.4	15,106	12,309	2,797	2,797	2,797	2,797	2,797	1,121	0
2228	City of Turner	6/30/2022	Contribution	5.4	4.4	(26,031)	(21,210)	(4,821)	(4,821)	(4,821)	(4,821)	(4,821)	(1,926)	0
2228	City of Turner	6/30/2021	Proportion	5.5	3.5	41,551	26,441	7,555	7,555	7,555	3,776	0	0	0
2228	City of Turner	6/30/2021	Contribution	5.5	3.5	(77,181)	(49,115)	(14,033)	(14,033)	(14,033)	(14,033)	(7,016)	0	0
2228	City of Turner	6/30/2020	Proportion	5.4	2.4	16,023	7,122	2,967	2,967	2,967	1,188	0	0	0
2228	City of Turner	6/30/2020	Contribution	5.4	2.4	(7,588)	(3,373)	(1,405)	(1,405)	(1,405)	(563)	0	0	0
2228	City of Turner	6/30/2019	Proportion	5.3	1.3	(36,939)	(9,059)	(6,970)	(6,970)	(2,089)	0	0	0	0
2228	City of Turner	6/30/2019	Contribution	5.3	1.3	(10,741)	(2,633)	(2,027)	(2,027)	(606)	0	0	0	0
2228	City of Turner	6/30/2018	Proportion	5.2	0.2	118,388	4,553	22,767	4,553	0	0	0	0	0
2228	City of Turner	6/30/2018	Contribution	5.2	0.2	(2,966)	(116)	(570)	(116)	0	0	0	0	0
2228	City of Turner	6/30/2017	Proportion	5.2	0.0	57,175	0	2,200	0	0	0	0	0	0
2228	City of Turner	6/30/2017	Contribution	5.2	0.0	15,872	0	612	0	0	0	0	0	0
2229	City of John Day	6/30/2022	Proportion	5.4	4.4	(136,246)	(111,015)	(25,231)	(25,231)	(25,231)	(25,231)	(25,231)	(10,091)	0
2229	City of John Day	6/30/2022	Contribution	5.4	4.4	(78,147)	(63,675)	(14,472)	(14,472)	(14,472)	(14,472)	(14,472)	(5,787)	0
2229	City of John Day	6/30/2021	Proportion	5.5	3.5	232,971	148,255	42,358	42,358	42,358	21,181	0	0	0
2229	City of John Day	6/30/2021	Contribution	5.5	3.5	(178,553)	(113,625)	(32,464)	(32,464)	(32,464)	(32,464)	(16,233)	0	0
2229	City of John Day	6/30/2020	Proportion	5.4	2.4	(58,713)	(26,094)	(10,873)	(10,873)	(10,873)	(4,348)	0	0	0
2229	City of John Day	6/30/2020	Contribution	5.4	2.4	(6,897)	(3,066)	(1,277)	(1,277)	(1,277)	(512)	0	0	0
2229	City of John Day	6/30/2019	Proportion	5.3	1.3	(191,613)	(47,001)	(36,153)	(36,153)	(10,848)	0	0	0	0
2229	City of John Day	6/30/2019	Contribution	5.3	1.3	(47,391)	(11,623)	(8,942)	(8,942)	(2,681)	0	0	0	0
2229	City of John Day	6/30/2018	Proportion	5.2	0.2	201,576	7,751	38,765	7,751	0	0	0	0	0
2229	City of John Day	6/30/2018	Contribution	5.2	0.2	(59,674)	(2,294)	(11,476)	(2,294)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2229	City of John Day	6/30/2017	Proportion	5.2	0.0	(165,158)	0	(6,353)	0	0	0	0	0	0
2229	City of John Day	6/30/2017	Contribution	5.2	0.0	(1,889)	0	(74)	0	0	0	0	0	0
2231	City of Banks	6/30/2022	Proportion	5.4	4.4	(92,496)	(75,367)	(17,129)	(17,129)	(17,129)	(17,129)	(17,129)	(6,851)	0
2231	City of Banks	6/30/2022	Contribution	5.4	4.4	5,456	4,446	1,010	1,010	1,010	1,010	1,010	406	0
2231	City of Banks	6/30/2021	Proportion	5.5	3.5	(23,799)	(15,145)	(4,327)	(4,327)	(4,327)	(4,327)	(2,164)	0	0
2231	City of Banks	6/30/2021	Contribution	5.5	3.5	(68,517)	(43,601)	(12,458)	(12,458)	(12,458)	(12,458)	(6,227)	0	0
2231	City of Banks	6/30/2020	Proportion	5.4	2.4	114,268	50,785	21,161	21,161	21,161	21,161	8,463	0	0
2231	City of Banks	6/30/2020	Contribution	5.4	2.4	(30,008)	(13,337)	(5,557)	(5,557)	(5,557)	(2,223)	0	0	0
2231	City of Banks	6/30/2019	Proportion	5.3	1.3	78,667	19,295	14,843	14,843	4,452	0	0	0	0
2231	City of Banks	6/30/2019	Contribution	5.3	1.3	(23,315)	(5,719)	(4,399)	(4,399)	(1,320)	0	0	0	0
2231	City of Banks	6/30/2018	Proportion	5.2	0.2	73,623	2,833	14,158	2,833	0	0	0	0	0
2231	City of Banks	6/30/2018	Contribution	5.2	0.2	(20,730)	(795)	(3,987)	(795)	0	0	0	0	0
2231	City of Banks	6/30/2017	Proportion	5.2	0.0	(41,143)	0	(1,583)	0	0	0	0	0	0
2231	City of Banks	6/30/2017	Contribution	5.2	0.0	(4,351)	0	(166)	0	0	0	0	0	0
2232	City of Joseph	6/30/2022	Proportion	5.4	4.4	(61,618)	(50,207)	(11,411)	(11,411)	(11,411)	(11,411)	(11,411)	(4,563)	0
2232	City of Joseph	6/30/2022	Contribution	5.4	4.4	31,718	25,844	5,874	5,874	5,874	5,874	5,874	2,348	0
2232	City of Joseph	6/30/2021	Proportion	5.5	3.5	(28,054)	(17,852)	(5,101)	(5,101)	(5,101)	(5,101)	(2,549)	0	0
2232	City of Joseph	6/30/2021	Contribution	5.5	3.5	(38,430)	(24,456)	(6,987)	(6,987)	(6,987)	(6,987)	(3,495)	0	0
2232	City of Joseph	6/30/2020	Proportion	5.4	2.4	171,114	76,050	31,688	31,688	12,674	0	0	0	0
2232	City of Joseph	6/30/2020	Contribution	5.4	2.4	233	104	43	43	18	0	0	0	0
2232	City of Joseph	6/30/2019	Proportion	5.3	1.3	(36,204)	(8,880)	(6,831)	(6,831)	(2,049)	0	0	0	0
2232	City of Joseph	6/30/2019	Contribution	5.3	1.3	20,140	4,940	3,800	3,800	1,140	0	0	0	0
2232	City of Joseph	6/30/2018	Proportion	5.2	0.2	(22,895)	(880)	(4,403)	(880)	0	0	0	0	0
2232	City of Joseph	6/30/2018	Contribution	5.2	0.2	(6,030)	(230)	(1,160)	(230)	0	0	0	0	0
2232	City of Joseph	6/30/2017	Proportion	5.2	0.0	(41,034)	0	(1,579)	0	0	0	0	0	0
2232	City of Joseph	6/30/2017	Contribution	5.2	0.0	(4,067)	0	(157)	0	0	0	0	0	0
2233	City of Lafayette	6/30/2022	Proportion	5.4	4.4	(4,960)	(4,041)	(919)	(919)	(919)	(919)	(919)	(365)	0
2233	City of Lafayette	6/30/2022	Contribution	5.4	4.4	(12,655)	(10,311)	(2,344)	(2,344)	(2,344)	(2,344)	(2,344)	(935)	0
2233	City of Lafayette	6/30/2021	Proportion	5.5	3.5	131,995	83,997	23,999	23,999	12,000	0	0	0	0
2233	City of Lafayette	6/30/2021	Contribution	5.5	3.5	(109,862)	(69,912)	(19,975)	(19,975)	(19,975)	(9,987)	0	0	0
2233	City of Lafayette	6/30/2020	Proportion	5.4	2.4	(142,911)	(63,516)	(26,465)	(26,465)	(10,586)	0	0	0	0
2233	City of Lafayette	6/30/2020	Contribution	5.4	2.4	6,791	3,017	1,258	1,258	501	0	0	0	0
2233	City of Lafayette	6/30/2019	Proportion	5.3	1.3	204,557	50,173	38,596	38,596	11,577	0	0	0	0
2233	City of Lafayette	6/30/2019	Contribution	5.3	1.3	(40,834)	(10,014)	(7,705)	(7,705)	(2,309)	0	0	0	0
2233	City of Lafayette	6/30/2018	Proportion	5.2	0.2	(108,628)	(4,178)	(20,890)	(4,178)	0	0	0	0	0
2233	City of Lafayette	6/30/2018	Contribution	5.2	0.2	682	27	131	27	0	0	0	0	0
2233	City of Lafayette	6/30/2017	Proportion	5.2	0.0	(39,607)	0	(1,522)	0	0	0	0	0	0
2233	City of Lafayette	6/30/2017	Contribution	5.2	0.0	(5,431)	0	(211)	0	0	0	0	0	0
2234	City of Aumsville	6/30/2022	Proportion	5.4	4.4	(9,793)	(7,979)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(723)	0
2234	City of Aumsville	6/30/2022	Contribution	5.4	4.4	(31,495)	(25,663)	(5,832)	(5,832)	(5,832)	(5,832)	(5,832)	(2,335)	0
2234	City of Aumsville	6/30/2021	Proportion	5.5	3.5	102,662	65,330	18,666	18,666	18,666	9,332	0	0	0
2234	City of Aumsville	6/30/2021	Contribution	5.5	3.5	(225,284)	(143,362)	(40,961)	(40,961)	(40,961)	(20,479)	0	0	0
2234	City of Aumsville	6/30/2020	Proportion	5.4	2.4	225,044	100,019	41,675	41,675	16,669	0	0	0	0
2234	City of Aumsville	6/30/2020	Contribution	5.4	2.4	(2,374)	(1,054)	(440)	(440)	(174)	0	0	0	0
2234	City of Aumsville	6/30/2019	Proportion	5.3	1.3	(97,385)	(23,885)	(18,375)	(18,375)	(5,510)	0	0	0	0
2234	City of Aumsville	6/30/2019	Contribution	5.3	1.3	(34,109)	(8,365)	(6,436)	(6,436)	(1,929)	0	0	0	0
2234	City of Aumsville	6/30/2018	Proportion	5.2	0.2	86,210	3,315	16,579	3,315	0	0	0	0	0
2234	City of Aumsville	6/30/2018	Contribution	5.2	0.2	(51,794)	(1,994)	(9,960)	(1,994)	0	0	0	0	0
2234	City of Aumsville	6/30/2017	Proportion	5.2	0.0	88,419	0	3,399	0	0	0	0	0	0
2234	City of Aumsville	6/30/2017	Contribution	5.2	0.0	(16,734)	0	(644)	0	0	0	0	0	0
2235	City of Amity	6/30/2022	Proportion	5.4	4.4	30,002	24,446	5,556	5,556	5,556	5,556	5,556	2,222	0
2235	City of Amity	6/30/2022	Contribution	5.4	4.4	(45,634)	(37,183)	(8,451)	(8,451)	(8,451)	(8,451)	(8,451)	(3,379)	0
2235	City of Amity	6/30/2021	Proportion	5.5	3.5	230,544	146,710	41,917	41,917	20,959	0	0	0	0
2235	City of Amity	6/30/2021	Contribution	5.5	3.5	(80,471)	(51,209)	(14,631)	(14,631)	(14,631)	(7,316)	0	0	0
2235	City of Amity	6/30/2020	Proportion	5.4	2.4	(87,083)	(38,705)	(16,126)	(16,126)	(6,453)	0	0	0	0
2235	City of Amity	6/30/2020	Contribution	5.4	2.4	4,059	1,803	752	752	299	0	0	0	0
2235	City of Amity	6/30/2019	Proportion	5.3	1.3	(56,495)	(13,859)	(10,659)	(3,200)	0	0	0	0	0
2235	City of Amity	6/30/2019	Contribution	5.3	1.3	(18,902)	(4,638)	(3,566)	(3,566)	(1,072)	0	0	0	0
2235	City of Amity	6/30/2018	Proportion	5.2	0.2	(43,081)	(1,656)	(8,285)	(1,656)	0	0	0	0	0
2235	City of Amity	6/30/2018	Contribution	5.2	0.2	(22,950)	(885)	(4,413)	(885)	0	0	0	0	0
2235	City of Amity	6/30/2017	Proportion	5.2	0.0	46,591	0	1,791	0	0	0	0	0	0
2235	City of Amity	6/30/2017	Contribution	5.2	0.0	(19,361)	0	(746)	0	0	0	0	0	0
2236	City of Creswell	6/30/2022	Proportion	5.4	4.4	183,998	149,924	34,074	34,074	34,074	34,074	34,074	13,628	0
2236	City of Creswell	6/30/2022	Contribution	5.4	4.4	(5,811)	(4,735)	(1,076)	(1,076)	(1,076)	(1,076)	(1,076)	(431)	0
2236	City of Creswell	6/30/2021	Proportion	5.5	3.5	164,986	104,992	29,997	29,997	29,997	15,001	0	0	0
2236	City of Creswell	6/30/2021	Contribution	5.5	3.5	(175,495)	(111,679)	(31,908)	(31,908)	(31,908)	(15,955)	0	0	0
2236	City of Creswell	6/30/2020	Proportion	5.4	2.4	39,483	17,547	7,312	7,312	2,923	0	0	0	0
2236	City of Creswell	6/30/2020	Contribution	5.4	2.4	23,128	10,279	4,283	4,283	4,283	1,713	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2236	City of Creswell	6/30/2019	Proportion	5.3	1.3	(120,479)	(29,551)	(22,732)	(22,732)	(6,819)	0	0	0	0
2236	City of Creswell	6/30/2019	Contribution	5.3	1.3	(37,039)	(9,087)	(6,988)	(6,988)	(2,099)	0	0	0	0
2236	City of Creswell	6/30/2018	Proportion	5.2	0.2	189,874	7,304	36,514	7,304	0	0	0	0	0
2236	City of Creswell	6/30/2018	Contribution	5.2	0.2	(31,437)	(1,207)	(6,046)	(1,207)	0	0	0	0	0
2236	City of Creswell	6/30/2017	Proportion	5.2	0.0	99,398	0	3,823	0	0	0	0	0	0
2236	City of Creswell	6/30/2017	Contribution	5.2	0.0	12,603	0	483	0	0	0	0	0	0
2237	City of Troutdale	6/30/2022	Proportion	5.4	4.4	199,620	162,653	36,967	36,967	36,967	36,967	36,967	14,785	0
2237	City of Troutdale	6/30/2022	Contribution	5.4	4.4	(158,929)	(129,498)	(29,431)	(29,431)	(29,431)	(29,431)	(29,431)	(11,774)	0
2237	City of Troutdale	6/30/2021	Proportion	5.5	3.5	638,361	406,229	116,066	116,066	116,066	116,066	58,031	0	0
2237	City of Troutdale	6/30/2021	Contribution	5.5	3.5	(730,563)	(464,903)	(132,830)	(132,830)	(132,830)	(132,830)	(66,413)	0	0
2237	City of Troutdale	6/30/2020	Proportion	5.4	2.4	1,432,213	636,538	265,225	265,225	265,225	106,088	0	0	0
2237	City of Troutdale	6/30/2020	Contribution	5.4	2.4	(167,839)	(74,596)	(31,081)	(31,081)	(12,434)	0	0	0	0
2237	City of Troutdale	6/30/2019	Proportion	5.3	1.3	(206,030)	(50,534)	(38,874)	(38,874)	(11,660)	0	0	0	0
2237	City of Troutdale	6/30/2019	Contribution	5.3	1.3	(115,290)	(28,278)	(21,753)	(21,753)	(6,525)	0	0	0	0
2237	City of Troutdale	6/30/2018	Proportion	5.2	0.2	361,284	0	13,894	0	0	0	0	0	0
2237	City of Troutdale	6/30/2018	Contribution	5.2	0.2	(186,703)	(7,183)	(35,904)	(7,183)	0	0	0	0	0
2237	City of Troutdale	6/30/2017	Proportion	5.2	0.0	(54,930)	0	(2,115)	0	0	0	0	0	0
2237	City of Troutdale	6/30/2017	Contribution	5.2	0.0	(51,008)	0	(1,963)	0	0	0	0	0	0
2238	City of Warrenton	6/30/2022	Proportion	5.4	4.4	67,911	55,335	12,576	12,576	12,576	12,576	5,031	0	0
2238	City of Warrenton	6/30/2022	Contribution	5.4	4.4	(27,538)	(22,438)	(5,100)	(5,100)	(5,100)	(5,100)	(2,038)	0	0
2238	City of Warrenton	6/30/2021	Proportion	5.5	3.5	53,814	34,246	9,784	9,784	9,784	4,894	0	0	0
2238	City of Warrenton	6/30/2021	Contribution	5.5	3.5	(519,595)	(330,651)	(94,472)	(94,472)	(94,472)	(47,235)	0	0	0
2238	City of Warrenton	6/30/2020	Proportion	5.4	2.4	(507,709)	(225,649)	(94,020)	(94,020)	(37,609)	0	0	0	0
2238	City of Warrenton	6/30/2020	Contribution	5.4	2.4	15,775	7,012	2,921	2,921	1,170	0	0	0	0
2238	City of Warrenton	6/30/2019	Proportion	5.3	1.3	579,160	142,060	109,275	109,275	32,785	0	0	0	0
2238	City of Warrenton	6/30/2019	Contribution	5.3	1.3	(120,845)	(29,641)	(22,801)	(22,801)	(6,840)	0	0	0	0
2238	City of Warrenton	6/30/2018	Proportion	5.2	0.2	(179,014)	(6,884)	(34,426)	(6,884)	0	0	0	0	0
2238	City of Warrenton	6/30/2018	Contribution	5.2	0.2	38,640	1,485	7,431	1,485	0	0	0	0	0
2238	City of Warrenton	6/30/2017	Proportion	5.2	0.0	(197,398)	0	(7,593)	0	0	0	0	0	0
2238	City of Warrenton	6/30/2017	Contribution	5.2	0.0	42,181	0	1,621	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2022	Proportion	5.4	4.4	(979,920)	(798,453)	(181,467)	(181,467)	(181,467)	(181,467)	(72,585)	0	0
2240	City of Wilsonville	6/30/2022	Contribution	5.4	4.4	108,462	88,376	20,086	20,086	20,086	8,032	0	0	0
2240	City of Wilsonville	6/30/2021	Proportion	5.5	3.5	570,442	363,008	103,717	103,717	103,717	51,857	0	0	0
2240	City of Wilsonville	6/30/2021	Contribution	5.5	3.5	(1,887,074)	(1,200,866)	(343,104)	(343,104)	(343,104)	(171,554)	0	0	0
2240	City of Wilsonville	6/30/2020	Proportion	5.4	2.4	1,112,992	494,662	206,110	206,110	82,442	0	0	0	0
2240	City of Wilsonville	6/30/2020	Contribution	5.4	2.4	49,535	22,016	9,173	9,173	3,670	0	0	0	0
2240	City of Wilsonville	6/30/2019	Proportion	5.3	1.3	(1,835,605)	(450,241)	(346,341)	(346,341)	(103,900)	0	0	0	0
2240	City of Wilsonville	6/30/2019	Contribution	5.3	1.3	4,304,219	1,055,751	812,117	812,117	243,634	0	0	0	0
2240	City of Wilsonville	6/30/2018	Proportion	5.2	0.2	967,370	37,205	186,033	37,205	0	0	0	0	0
2240	City of Wilsonville	6/30/2018	Contribution	5.2	0.2	(112,618)	(4,333)	(21,657)	(4,333)	0	0	0	0	0
2240	City of Wilsonville	6/30/2017	Proportion	5.2	0.0	(1,112,962)	0	(42,807)	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2017	Contribution	5.2	0.0	200,679	0	7,719	0	0	0	0	0	0
2241	City of Bay City	6/30/2022	Proportion	5.4	4.4	308,363	251,259	57,104	57,104	57,104	57,104	22,843	0	0
2241	City of Bay City	6/30/2022	Contribution	5.4	4.4	(2,650)	(2,159)	(491)	(491)	(491)	(195)	0	0	0
2241	City of Bay City	6/30/2021	Proportion	5.5	3.5	170,547	108,529	31,009	31,009	31,009	15,502	0	0	0
2241	City of Bay City	6/30/2021	Contribution	5.5	3.5	(70,424)	(44,816)	(12,804)	(12,804)	(12,804)	(6,404)	0	0	0
2241	City of Bay City	6/30/2020	Proportion	5.4	2.4	(173,743)	(77,218)	(32,175)	(32,175)	(12,868)	0	0	0	0
2241	City of Bay City	6/30/2020	Contribution	5.4	2.4	205	91	38	38	15	0	0	0	0
2241	City of Bay City	6/30/2019	Proportion	5.3	1.3	128,431	31,503	24,232	24,232	7,271	0	0	0	0
2241	City of Bay City	6/30/2019	Contribution	5.3	1.3	(31,412)	(7,704)	(5,927)	(5,927)	(1,777)	0	0	0	0
2241	City of Bay City	6/30/2018	Proportion	5.2	0.2	(1,830)	(70)	(352)	(70)	0	0	0	0	0
2241	City of Bay City	6/30/2018	Contribution	5.2	0.2	(14,199)	(544)	(2,731)	(544)	0	0	0	0	0
2241	City of Bay City	6/30/2017	Proportion	5.2	0.0	44,653	0	1,718	0	0	0	0	0	0
2241	City of Bay City	6/30/2017	Contribution	5.2	0.0	(10,789)	0	(414)	0	0	0	0	0	0
2242	City of Gaston	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2022	Contribution	5.4	4.4	2,019	1,645	374	374	374	149	0	0	0
2242	City of Gaston	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2019	Contribution	5.3	1.3	37,929	9,305	7,156	7,156	2,149	0	0	0	0
2242	City of Gaston	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2243	City Of Brownsville	6/30/2022	Proportion	5.4	4.4	216,537	176,438	40,099	40,099	40,099	16,042	0	0	0
2243	City Of Brownsville	6/30/2022	Contribution	5.4	4.4	(95,305)	(77,656)	(17,649)	(17,649)	(17,649)	(7,060)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2243	City Of Brownsville	6/30/2021	Proportion	5.5	3.5	(35,225)	(22,415)	(6,405)	(6,405)	(6,405)	(6,405)	(6,405)	(3,200)	0	0
2243	City Of Brownsville	6/30/2021	Contribution	5.5	3.5	(102,413)	(65,171)	(18,621)	(18,621)	(18,621)	(18,621)	(18,621)	(9,308)	0	0
2243	City Of Brownsville	6/30/2020	Proportion	5.4	2.4	80,580	35,814	14,922	14,922	14,922	14,922	14,922	5,970	0	0
2243	City Of Brownsville	6/30/2020	Contribution	5.4	2.4	(59,474)	(26,432)	(11,014)	(11,014)	(11,014)	(11,014)	(4,404)	0	0	0
2243	City Of Brownsville	6/30/2019	Proportion	5.3	1.3	(75,800)	(18,592)	(14,302)	(14,302)	(14,302)	(14,302)	(4,290)	0	0	0
2243	City Of Brownsville	6/30/2019	Contribution	5.3	1.3	(52,467)	(12,871)	(9,899)	(9,899)	(9,899)	(2,972)	0	0	0	0
2243	City Of Brownsville	6/30/2018	Proportion	5.2	0.2	73,904	2,844	14,212	2,844	0	0	0	0	0	0
2243	City Of Brownsville	6/30/2018	Contribution	5.2	0.2	(48,258)	(1,858)	(9,280)	(1,858)	0	0	0	0	0	0
2243	City Of Brownsville	6/30/2017	Proportion	5.2	0.0	(23,566)	0	(906)	0	0	0	0	0	0	0
2243	City Of Brownsville	6/30/2017	Contribution	5.2	0.0	(30,280)	0	(1,165)	0	0	0	0	0	0	0
2244	City of Lakeside	6/30/2022	Proportion	5.4	4.4	(63,085)	(51,403)	(11,682)	(11,682)	(11,682)	(11,682)	(11,682)	(11,682)	(4,675)	0
2244	City of Lakeside	6/30/2022	Contribution	5.4	4.4	(18,786)	(15,307)	(3,479)	(3,479)	(3,479)	(3,479)	(3,479)	(3,479)	(1,391)	0
2244	City of Lakeside	6/30/2021	Proportion	5.5	3.5	88,883	56,561	16,161	16,161	16,161	16,161	16,161	8,078	0	0
2244	City of Lakeside	6/30/2021	Contribution	5.5	3.5	(54,473)	(34,665)	(9,904)	(9,904)	(9,904)	(9,904)	(4,953)	0	0	0
2244	City of Lakeside	6/30/2020	Proportion	5.4	2.4	(32,752)	(14,557)	(6,065)	(6,065)	(6,065)	(6,065)	(2,427)	0	0	0
2244	City of Lakeside	6/30/2020	Contribution	5.4	2.4	(4,162)	(1,849)	(771)	(771)	(771)	(307)	0	0	0	0
2244	City of Lakeside	6/30/2019	Proportion	5.3	1.3	(45,892)	(11,256)	(8,659)	(8,659)	(2,597)	0	0	0	0	0
2244	City of Lakeside	6/30/2019	Contribution	5.3	1.3	(15,933)	(3,909)	(3,006)	(3,006)	(903)	0	0	0	0	0
2244	City of Lakeside	6/30/2018	Proportion	5.2	0.2	(64,673)	(2,488)	(12,437)	(2,488)	0	0	0	0	0	0
2244	City of Lakeside	6/30/2018	Contribution	5.2	0.2	(8,083)	(313)	(1,554)	(313)	0	0	0	0	0	0
2244	City of Lakeside	6/30/2017	Proportion	5.2	0.0	(89,866)	0	(3,456)	0	0	0	0	0	0	0
2244	City of Lakeside	6/30/2017	Contribution	5.2	0.0	(10,256)	0	(396)	0	0	0	0	0	0	0
2245	City of Dundee	6/30/2022	Proportion	5.4	4.4	(17,670)	(14,398)	(3,272)	(3,272)	(3,272)	(3,272)	(3,272)	(3,272)	(1,310)	0
2245	City of Dundee	6/30/2022	Contribution	5.4	4.4	31,644	25,784	5,860	5,860	5,860	5,860	5,860	2,344	0	0
2245	City of Dundee	6/30/2021	Proportion	5.5	3.5	(1,739)	(1,107)	(316)	(316)	(316)	(316)	(159)	0	0	0
2245	City of Dundee	6/30/2021	Contribution	5.5	3.5	(70,457)	(44,837)	(12,810)	(12,810)	(12,810)	(12,810)	(6,407)	0	0	0
2245	City of Dundee	6/30/2020	Proportion	5.4	2.4	(262,014)	(116,451)	(48,521)	(48,521)	(48,521)	(19,409)	0	0	0	0
2245	City of Dundee	6/30/2020	Contribution	5.4	2.4	394,439	175,307	73,044	73,044	73,044	29,219	0	0	0	0
2245	City of Dundee	6/30/2019	Proportion	5.3	1.3	(50,909)	(12,489)	(9,605)	(9,605)	(2,884)	0	0	0	0	0
2245	City of Dundee	6/30/2019	Contribution	5.3	1.3	(20,509)	(5,029)	(3,870)	(3,870)	(1,159)	0	0	0	0	0
2245	City of Dundee	6/30/2018	Proportion	5.2	0.2	37,864	1,454	7,282	1,454	0	0	0	0	0	0
2245	City of Dundee	6/30/2018	Contribution	5.2	0.2	(7,656)	(296)	(1,472)	(296)	0	0	0	0	0	0
2245	City of Dundee	6/30/2017	Proportion	5.2	0.0	(23,445)	0	(900)	0	0	0	0	0	0	0
2245	City of Dundee	6/30/2017	Contribution	5.2	0.0	5,047	0	192	0	0	0	0	0	0	0
2246	City of Merrill	6/30/2022	Proportion	5.4	4.4	(36,837)	(30,015)	(6,822)	(6,822)	(6,822)	(6,822)	(6,822)	(6,822)	(2,727)	0
2246	City of Merrill	6/30/2022	Contribution	5.4	4.4	(5,083)	(4,142)	(941)	(941)	(941)	(941)	(941)	(378)	0	0
2246	City of Merrill	6/30/2021	Proportion	5.5	3.5	12,052	7,670	2,191	2,191	2,191	2,191	1,097	0	0	0
2246	City of Merrill	6/30/2021	Contribution	5.5	3.5	(18,212)	(11,590)	(3,311)	(3,311)	(3,311)	(3,311)	(1,657)	0	0	0
2246	City of Merrill	6/30/2020	Proportion	5.4	2.4	12,812	5,693	2,373	2,373	2,373	947	0	0	0	0
2246	City of Merrill	6/30/2020	Contribution	5.4	2.4	(1,791)	(795)	(332)	(332)	(332)	(131)	0	0	0	0
2246	City of Merrill	6/30/2019	Proportion	5.3	1.3	(22,550)	(5,530)	(4,255)	(4,255)	(1,275)	0	0	0	0	0
2246	City of Merrill	6/30/2019	Contribution	5.3	1.3	507	123	96	96	27	0	0	0	0	0
2246	City of Merrill	6/30/2018	Proportion	5.2	0.2	4,182	162	804	162	0	0	0	0	0	0
2246	City of Merrill	6/30/2018	Contribution	5.2	0.2	(4,515)	(175)	(868)	(175)	0	0	0	0	0	0
2246	City of Merrill	6/30/2017	Proportion	5.2	0.0	1,375	0	55	0	0	0	0	0	0	0
2246	City of Merrill	6/30/2017	Contribution	5.2	0.0	(2,469)	0	(94)	0	0	0	0	0	0	0
2247	City of Malin	6/30/2022	Proportion	5.4	4.4	81,707	66,576	15,131	15,131	15,131	15,131	15,131	6,052	0	0
2247	City of Malin	6/30/2022	Contribution	5.4	4.4	(1,144)	(932)	(212)	(212)	(212)	(212)	(84)	0	0	0
2247	City of Malin	6/30/2021	Proportion	5.5	3.5	(33,739)	(21,471)	(6,134)	(6,134)	(6,134)	(3,069)	0	0	0	0
2247	City of Malin	6/30/2021	Contribution	5.5	3.5	7,043	4,481	1,281	1,281	1,281	638	0	0	0	0
2247	City of Malin	6/30/2020	Proportion	5.4	2.4	18,258	8,115	3,381	3,381	3,381	1,353	0	0	0	0
2247	City of Malin	6/30/2020	Contribution	5.4	2.4	19,800	8,799	3,667	3,667	3,667	1,465	0	0	0	0
2247	City of Malin	6/30/2019	Proportion	5.3	1.3	(77,624)	(19,040)	(14,646)	(14,646)	(4,394)	0	0	0	0	0
2247	City of Malin	6/30/2019	Contribution	5.3	1.3	992	244	187	187	57	0	0	0	0	0
2247	City of Malin	6/30/2018	Proportion	5.2	0.2	8,901	341	1,712	341	0	0	0	0	0	0
2247	City of Malin	6/30/2018	Contribution	5.2	0.2	(3,248)	(123)	(625)	(123)	0	0	0	0	0	0
2247	City of Malin	6/30/2017	Proportion	5.2	0.0	(6,527)	0	(252)	0	0	0	0	0	0	0
2247	City of Malin	6/30/2017	Contribution	5.2	0.0	3,105	0	120	0	0	0	0	0	0	0
2248	City of Fossil	6/30/2022	Proportion	5.4	4.4	(2,809)	(2,809)	(520)	(520)	(520)	(520)	(520)	(209)	0	0
2248	City of Fossil	6/30/2022	Contribution	5.4	4.4	(4,902)	(3,994)	(908)	(908)	(908)	(908)	(908)	(362)	0	0
2248	City of Fossil	6/30/2021	Proportion	5.5	3.5	(49,938)	(31,778)	(9,080)	(9,080)	(9,080)	(9,080)	(4,538)	0	0	0
2248	City of Fossil	6/30/2021	Contribution	5.5	3.5	(22,707)	(14,449)	(4,129)	(4,129)	(4,129)	(2,062)	0	0	0	0
2248	City of Fossil	6/30/2020	Proportion	5.4	2.4	33,894	15,063	6,277	6,277	6,277	2,509	0	0	0	0
2248	City of Fossil	6/30/2020	Contribution	5.4	2.4	(23,401)	(10,399)	(4,334)	(4,334)	(4,334)	(1,731)	0	0	0	0
2248	City of Fossil	6/30/2019	Proportion	5.3	1.3	20,744	5,088	3,914	3,914	3,914	1,174	0	0	0	0
2248	City of Fossil	6/30/2019	Contribution	5.3	1.3	(20,701)	(5,077)	(3,906)	(3,906)	(1,171)	0	0	0	0	0
2248	City of Fossil	6/30/2018	Proportion	5.2	0.2	(17,307)	(667)	(3,328)	(667)	0	0	0	0	0	0
2248	City of Fossil	6/30/2018	Contribution	5.2	0.2	(6,820)	(260)	(1,312)	(260)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2248	City of Fossil	6/30/2017	Proportion	5.2	0.0	(912)	0	(37)	0	0	0	0	0	0
2248	City of Fossil	6/30/2017	Contribution	5.2	0.0	(7,722)	0	(297)	0	0	0	0	0	0
2249	City of Phoenix	6/30/2022	Proportion	5.4	4.4	217,211	176,987	40,224	40,224	40,224	40,224	40,224	16,091	0
2249	City of Phoenix	6/30/2022	Contribution	5.4	4.4	(46,844)	(38,169)	(8,675)	(8,675)	(8,675)	(8,675)	(8,675)	(3,469)	0
2249	City of Phoenix	6/30/2021	Proportion	5.5	3.5	(151,953)	(96,697)	(27,628)	(27,628)	(27,628)	(27,628)	(13,813)	0	0
2249	City of Phoenix	6/30/2021	Contribution	5.5	3.5	(175,381)	(111,607)	(31,887)	(31,887)	(31,887)	(31,887)	(15,946)	0	0
2249	City of Phoenix	6/30/2020	Proportion	5.4	2.4	(125,699)	(55,865)	(23,278)	(23,278)	(23,278)	(9,309)	0	0	0
2249	City of Phoenix	6/30/2020	Contribution	5.4	2.4	(54,226)	(24,100)	(10,042)	(10,042)	(10,042)	(4,016)	0	0	0
2249	City of Phoenix	6/30/2019	Proportion	5.3	1.3	68,842	16,886	12,989	12,989	3,897	0	0	0	0
2249	City of Phoenix	6/30/2019	Contribution	5.3	1.3	(117,763)	(28,887)	(22,219)	(6,668)	0	0	0	0	0
2249	City of Phoenix	6/30/2018	Proportion	5.2	0.2	306,900	11,805	59,019	11,805	0	0	0	0	0
2249	City of Phoenix	6/30/2018	Contribution	5.2	0.2	(74,934)	(2,884)	(14,410)	(2,884)	0	0	0	0	0
2249	City of Phoenix	6/30/2017	Proportion	5.2	0.0	(327,185)	0	(12,585)	0	0	0	0	0	0
2249	City of Phoenix	6/30/2017	Contribution	5.2	0.0	(19,508)	0	(748)	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2022	Proportion	5.4	4.4	45,663	37,207	8,456	8,456	8,456	8,456	8,456	3,383	0
2250	City of Gold Beach	6/30/2022	Contribution	5.4	4.4	(14,683)	(11,964)	(2,719)	(2,719)	(2,719)	(2,719)	(1,088)	0	0
2250	City of Gold Beach	6/30/2021	Proportion	5.5	3.5	230,755	146,845	41,955	41,955	41,955	20,980	0	0	0
2250	City of Gold Beach	6/30/2021	Contribution	5.5	3.5	(72,578)	(46,186)	(13,196)	(13,196)	(13,196)	(6,598)	0	0	0
2250	City of Gold Beach	6/30/2020	Proportion	5.4	2.4	(146,459)	(65,093)	(27,122)	(27,122)	(10,849)	0	0	0	0
2250	City of Gold Beach	6/30/2020	Contribution	5.4	2.4	55,211	24,539	10,224	10,224	4,091	0	0	0	0
2250	City of Gold Beach	6/30/2019	Proportion	5.3	1.3	113,325	27,797	21,382	6,415	0	0	0	0	0
2250	City of Gold Beach	6/30/2019	Contribution	5.3	1.3	42,359	10,391	7,992	2,399	0	0	0	0	0
2250	City of Gold Beach	6/30/2018	Proportion	5.2	0.2	(30,207)	(1,162)	(5,809)	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2018	Contribution	5.2	0.2	55,719	2,144	10,715	2,144	0	0	0	0	0
2250	City of Gold Beach	6/30/2017	Proportion	5.2	0.0	(26,988)	0	(1,038)	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2017	Contribution	5.2	0.0	55,054	0	2,119	0	0	0	0	0	0
2251	City of Rogue River	6/30/2022	Proportion	5.4	4.4	125,640	102,373	23,267	23,267	23,267	23,267	9,305	0	0
2251	City of Rogue River	6/30/2022	Contribution	5.4	4.4	1,860	1,516	344	344	344	344	140	0	0
2251	City of Rogue River	6/30/2021	Proportion	5.5	3.5	47,578	30,276	8,651	8,651	8,651	4,323	0	0	0
2251	City of Rogue River	6/30/2021	Contribution	5.5	3.5	(98,253)	(62,525)	(17,864)	(17,864)	(17,864)	(8,933)	0	0	0
2251	City of Rogue River	6/30/2020	Proportion	5.4	2.4	(34,831)	(15,481)	(6,450)	(6,450)	(2,581)	0	0	0	0
2251	City of Rogue River	6/30/2020	Contribution	5.4	2.4	43,673	19,409	8,088	8,088	3,233	0	0	0	0
2251	City of Rogue River	6/30/2019	Proportion	5.3	1.3	(122,390)	(30,022)	(23,092)	(6,930)	0	0	0	0	0
2251	City of Rogue River	6/30/2019	Contribution	5.3	1.3	(14,386)	(3,530)	(2,714)	(816)	0	0	0	0	0
2251	City of Rogue River	6/30/2018	Proportion	5.2	0.2	71,074	2,734	13,668	2,734	0	0	0	0	0
2251	City of Rogue River	6/30/2018	Contribution	5.2	0.2	(9,768)	(378)	(1,878)	(378)	0	0	0	0	0
2251	City of Rogue River	6/30/2017	Proportion	5.2	0.0	(13,766)	0	(531)	0	0	0	0	0	0
2251	City of Rogue River	6/30/2017	Contribution	5.2	0.0	89,799	0	1,529	0	0	0	0	0	0
2252	City of Dayton	6/30/2022	Proportion	5.4	4.4	84,352	68,731	15,621	15,621	15,621	15,621	6,247	0	0
2252	City of Dayton	6/30/2022	Contribution	5.4	4.4	(52,713)	(42,951)	(9,762)	(9,762)	(9,762)	(9,762)	(3,903)	0	0
2252	City of Dayton	6/30/2021	Proportion	5.5	3.5	118,336	75,304	21,516	21,516	21,516	10,756	0	0	0
2252	City of Dayton	6/30/2021	Contribution	5.5	3.5	(101,529)	(64,609)	(18,460)	(18,460)	(18,460)	(9,229)	0	0	0
2252	City of Dayton	6/30/2020	Proportion	5.4	2.4	83,937	37,305	15,544	15,544	6,217	0	0	0	0
2252	City of Dayton	6/30/2020	Contribution	5.4	2.4	(24,955)	(11,092)	(4,621)	(4,621)	(1,850)	0	0	0	0
2252	City of Dayton	6/30/2019	Proportion	5.3	1.3	91,203	22,371	17,208	17,208	5,163	0	0	0	0
2252	City of Dayton	6/30/2019	Contribution	5.3	1.3	(26,143)	(6,411)	(4,933)	(4,933)	(1,478)	0	0	0	0
2252	City of Dayton	6/30/2018	Proportion	5.2	0.2	(90,859)	(3,494)	(17,473)	(3,494)	0	0	0	0	0
2252	City of Dayton	6/30/2018	Contribution	5.2	0.2	(20,098)	(773)	(3,865)	(773)	0	0	0	0	0
2252	City of Dayton	6/30/2017	Proportion	5.2	0.0	76,035	0	2,925	0	0	0	0	0	0
2252	City of Dayton	6/30/2017	Contribution	5.2	0.0	(17,556)	0	(676)	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2022	Proportion	5.4	4.4	75,695	61,677	14,018	14,018	14,018	14,018	5,605	0	0
2253	Town of Butte Falls	6/30/2022	Contribution	5.4	4.4	(30,757)	(25,061)	(5,696)	(5,696)	(5,696)	(5,696)	(2,277)	0	0
2253	Town of Butte Falls	6/30/2021	Proportion	5.5	3.5	45,668	29,062	8,303	8,303	8,303	4,153	0	0	0
2253	Town of Butte Falls	6/30/2021	Contribution	5.5	3.5	(36,032)	(22,930)	(6,551)	(6,551)	(6,551)	(3,277)	0	0	0
2253	Town of Butte Falls	6/30/2020	Proportion	5.4	2.4	16,310	3,020	3,020	3,020	1,210	0	0	0	0
2253	Town of Butte Falls	6/30/2020	Contribution	5.4	2.4	(4,460)	(1,982)	(826)	(826)	(330)	0	0	0	0
2253	Town of Butte Falls	6/30/2019	Proportion	5.3	1.3	44,150	10,830	8,330	8,330	2,500	0	0	0	0
2253	Town of Butte Falls	6/30/2019	Contribution	5.3	1.3	(6,809)	(1,669)	(1,285)	(1,285)	(384)	0	0	0	0
2253	Town of Butte Falls	6/30/2018	Proportion	5.2	0.2	21,141	811	4,066	811	0	0	0	0	0
2253	Town of Butte Falls	6/30/2018	Contribution	5.2	0.2	228	8	44	8	0	0	0	0	0
2253	Town of Butte Falls	6/30/2017	Proportion	5.2	0.0	10,041	0	386	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2017	Contribution	5.2	0.0	338	0	13	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2022	Proportion	5.4	4.4	10,587	8,626	1,961	1,961	1,961	1,961	782	0	0
2254	City of Shady Cove	6/30/2022	Contribution	5.4	4.4	(22,219)	(18,104)	(4,115)	(4,115)	(4,115)	(4,115)	(1,644)	0	0
2254	City of Shady Cove	6/30/2021	Proportion	5.5	3.5	259	165	47	47	24	0	0	0	0
2254	City of Shady Cove	6/30/2021	Contribution	5.5	3.5	(44,691)	(28,439)	(8,126)	(8,126)	(8,126)	(4,061)	0	0	0
2254	City of Shady Cove	6/30/2020	Proportion	5.4	2.4	(67,001)	(29,777)	(12,408)	(12,408)	(4,961)	0	0	0	0
2254	City of Shady Cove	6/30/2020	Contribution	5.4	2.4	(24,458)	(10,871)	(4,529)	(4,529)	(1,813)	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2254	City of Shady Cove	6/30/2019	Proportion	5.3	1.3	73,072	17,924	13,787	13,787	4,137	0	0	0	0
2254	City of Shady Cove	6/30/2019	Contribution	5.3	1.3	(34,681)	(8,505)	(6,544)	(6,544)	(1,961)	0	0	0	0
2254	City of Shady Cove	6/30/2018	Proportion	5.2	0.2	38,052	1,462	7,318	1,462	0	0	0	0	0
2254	City of Shady Cove	6/30/2018	Contribution	5.2	0.2	(18,793)	(723)	(3,614)	(723)	0	0	0	0	0
2254	City of Shady Cove	6/30/2017	Proportion	5.2	0.0	(20,942)	0	(807)	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2017	Contribution	5.2	0.0	11,717	0	452	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2022	Proportion	5.4	4.4	(86,821)	(70,743)	(16,078)	(16,078)	(16,078)	(16,078)	(16,078)	(6,431)	0
2255	Town of Canyon City	6/30/2022	Contribution	5.4	4.4	2,807	2,287	520	520	520	520	520	207	0
2255	Town of Canyon City	6/30/2021	Proportion	5.5	3.5	2,469	1,571	449	449	449	449	224	0	0
2255	Town of Canyon City	6/30/2021	Contribution	5.5	3.5	(40,032)	(25,474)	(7,279)	(7,279)	(7,279)	(7,279)	(3,637)	0	0
2255	Town of Canyon City	6/30/2020	Proportion	5.4	2.4	10,515	4,674	1,947	1,947	780	1,947	0	0	0
2255	Town of Canyon City	6/30/2020	Contribution	5.4	2.4	(4,944)	(2,196)	(916)	(916)	(364)	0	0	0	0
2255	Town of Canyon City	6/30/2019	Proportion	5.3	1.3	(14,627)	(3,587)	(2,760)	(2,760)	(827)	0	0	0	0
2255	Town of Canyon City	6/30/2019	Contribution	5.3	1.3	(5,728)	(1,404)	(1,081)	(1,081)	(323)	0	0	0	0
2255	Town of Canyon City	6/30/2018	Proportion	5.2	0.2	10,121	391	1,946	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2018	Contribution	5.2	0.2	(6,016)	(231)	(1,157)	(231)	0	0	0	0	0
2255	Town of Canyon City	6/30/2017	Proportion	5.2	0.0	(3,548)	0	(138)	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2017	Contribution	5.2	0.0	(831)	0	(31)	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2022	Contribution	5.4	4.4	2,521	2,054	467	467	467	467	467	186	0
2256	City of Jordan Valley	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2019	Contribution	5.3	1.3	1,849	453	349	349	104	0	0	0	0
2256	City of Jordan Valley	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2257	City of Culver	6/30/2022	Proportion	5.4	4.4	49,253	40,132	9,121	9,121	9,121	9,121	9,121	3,648	0
2257	City of Culver	6/30/2022	Contribution	5.4	4.4	3,829	3,120	709	709	709	709	709	284	0
2257	City of Culver	6/30/2021	Proportion	5.5	3.5	(28,613)	(18,209)	(5,202)	(5,202)	(5,202)	(5,202)	(2,603)	0	0
2257	City of Culver	6/30/2021	Contribution	5.5	3.5	(40,063)	(25,495)	(7,284)	(7,284)	(7,284)	(7,284)	(3,643)	0	0
2257	City of Culver	6/30/2020	Proportion	5.4	2.4	37,454	16,646	6,936	6,936	2,774	0	0	0	0
2257	City of Culver	6/30/2020	Contribution	5.4	2.4	(19,482)	(8,658)	(3,608)	(3,608)	(3,608)	(1,442)	0	0	0
2257	City of Culver	6/30/2019	Proportion	5.3	1.3	(30,240)	(7,416)	(5,706)	(5,706)	(1,710)	0	0	0	0
2257	City of Culver	6/30/2019	Contribution	5.3	1.3	(17,830)	(4,374)	(3,364)	(3,364)	(1,010)	0	0	0	0
2257	City of Culver	6/30/2018	Proportion	5.2	0.2	44,598	1,713	8,577	1,713	0	0	0	0	0
2257	City of Culver	6/30/2018	Contribution	5.2	0.2	(19,298)	(743)	(3,711)	(743)	0	0	0	0	0
2257	City of Culver	6/30/2017	Proportion	5.2	0.0	(2,916)	0	(111)	0	0	0	0	0	0
2257	City of Culver	6/30/2017	Contribution	5.2	0.0	(4,348)	0	(168)	0	0	0	0	0	0
2258	City of Adair Village	6/30/2022	Proportion	5.4	4.4	28,821	23,484	5,337	5,337	5,337	5,337	5,337	2,136	0
2258	City of Adair Village	6/30/2022	Contribution	5.4	4.4	3,519	2,867	652	652	652	652	652	259	0
2258	City of Adair Village	6/30/2021	Proportion	5.5	3.5	35,093	22,331	6,381	6,381	6,381	6,381	3,188	0	0
2258	City of Adair Village	6/30/2021	Contribution	5.5	3.5	(49,358)	(31,410)	(8,974)	(8,974)	(8,974)	(8,974)	(4,488)	0	0
2258	City of Adair Village	6/30/2020	Proportion	5.4	2.4	42,255	18,780	7,825	7,825	7,825	3,130	0	0	0
2258	City of Adair Village	6/30/2020	Contribution	5.4	2.4	320	143	59	59	25	0	0	0	0
2258	City of Adair Village	6/30/2019	Proportion	5.3	1.3	7,367	1,807	1,390	1,390	417	0	0	0	0
2258	City of Adair Village	6/30/2019	Contribution	5.3	1.3	(6,564)	(1,612)	(1,238)	(1,238)	(374)	0	0	0	0
2258	City of Adair Village	6/30/2018	Proportion	5.2	0.2	21,551	831	4,144	831	0	0	0	0	0
2258	City of Adair Village	6/30/2018	Contribution	5.2	0.2	(8,257)	(317)	(1,588)	(317)	0	0	0	0	0
2258	City of Adair Village	6/30/2017	Proportion	5.2	0.0	33,445	0	1,285	0	0	0	0	0	0
2258	City of Adair Village	6/30/2017	Contribution	5.2	0.0	(932)	0	(37)	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2260	City of Riddle	6/30/2022	Proportion	5.4	4.4	84,991	69,252	15,739	15,739	15,739	15,739	15,739	6,296	0
2260	City of Riddle	6/30/2022	Contribution	5.4	4.4	(23,865)	(19,446)	(4,419)	(4,419)	(4,419)	(4,419)	(4,419)	(1,770)	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2260	City of Riddle	6/30/2021	Proportion	5.5	3.5	24,098	15,336	4,381	4,381	4,381	4,381	4,381	2,193	0	0
2260	City of Riddle	6/30/2021	Contribution	5.5	3.5	(47,376)	(30,148)	(8,614)	(8,614)	(8,614)	(8,614)	(8,614)	(4,306)	0	0
2260	City of Riddle	6/30/2020	Proportion	5.4	2.4	33,679	14,968	6,237	6,237	6,237	6,237	2,494	0	0	0
2260	City of Riddle	6/30/2020	Contribution	5.4	2.4	5,083	2,260	941	941	941	941	378	0	0	0
2260	City of Riddle	6/30/2019	Proportion	5.3	1.3	(128,079)	(31,415)	(24,166)	(24,166)	(24,166)	(24,166)	(7,249)	0	0	0
2260	City of Riddle	6/30/2019	Contribution	5.3	1.3	(2,570)	(630)	(485)	(485)	(485)	(145)	0	0	0	0
2260	City of Riddle	6/30/2018	Proportion	5.2	0.2	26,772	1,032	5,148	1,032	5,148	1,032	0	0	0	0
2260	City of Riddle	6/30/2018	Contribution	5.2	0.2	(16,991)	(651)	(3,268)	(651)	0	0	0	0	0	0
2260	City of Riddle	6/30/2017	Proportion	5.2	0.0	1,222	0	47	0	0	0	0	0	0	0
2260	City of Riddle	6/30/2017	Contribution	5.2	0.0	3,174	0	124	0	0	0	0	0	0	0
2261	City of Waldport	6/30/2022	Proportion	5.4	4.4	87,585	71,366	16,219	16,219	16,219	16,219	16,219	16,219	6,490	0
2261	City of Waldport	6/30/2022	Contribution	5.4	4.4	9,958	8,114	1,844	1,844	1,844	1,844	1,844	1,844	738	0
2261	City of Waldport	6/30/2021	Proportion	5.5	3.5	25,815	16,427	4,694	4,694	4,694	4,694	4,694	2,345	0	0
2261	City of Waldport	6/30/2021	Contribution	5.5	3.5	(67,121)	(42,713)	(12,204)	(12,204)	(12,204)	(12,204)	(12,204)	(6,101)	0	0
2261	City of Waldport	6/30/2020	Proportion	5.4	2.4	129,652	57,622	24,010	24,010	24,010	24,010	9,602	0	0	0
2261	City of Waldport	6/30/2020	Contribution	5.4	2.4	(5,167)	(2,296)	(957)	(957)	(957)	(382)	0	0	0	0
2261	City of Waldport	6/30/2019	Proportion	5.3	1.3	78,518	19,258	14,815	14,815	4,443	0	0	0	0	0
2261	City of Waldport	6/30/2019	Contribution	5.3	1.3	(7,510)	(1,842)	(1,417)	(1,417)	(425)	0	0	0	0	0
2261	City of Waldport	6/30/2018	Proportion	5.2	0.2	(53,955)	(2,075)	(10,376)	(2,075)	0	0	0	0	0	0
2261	City of Waldport	6/30/2018	Contribution	5.2	0.2	2,256	86	434	86	0	0	0	0	0	0
2261	City of Waldport	6/30/2017	Proportion	5.2	0.0	57,795	0	2,225	0	0	0	0	0	0	0
2261	City of Waldport	6/30/2017	Contribution	5.2	0.0	5,180	0	200	0	0	0	0	0	0	0
2262	City of Dufur	6/30/2022	Proportion	5.4	4.4	(12,754)	(10,392)	(2,362)	(2,362)	(2,362)	(2,362)	(2,362)	(944)	0	0
2262	City of Dufur	6/30/2022	Contribution	5.4	4.4	(14,938)	(12,172)	(2,766)	(2,766)	(2,766)	(2,766)	(2,766)	(1,108)	0	0
2262	City of Dufur	6/30/2021	Proportion	5.5	3.5	(6,673)	(4,247)	(1,213)	(1,213)	(1,213)	(1,213)	(608)	0	0	0
2262	City of Dufur	6/30/2021	Contribution	5.5	3.5	(27,768)	(17,670)	(5,049)	(5,049)	(5,049)	(5,049)	(2,523)	0	0	0
2262	City of Dufur	6/30/2020	Proportion	5.4	2.4	2,779	1,234	515	515	515	204	0	0	0	0
2262	City of Dufur	6/30/2020	Contribution	5.4	2.4	(9,110)	(4,049)	(1,687)	(1,687)	(1,687)	(675)	0	0	0	0
2262	City of Dufur	6/30/2019	Proportion	5.3	1.3	588	111	33	33	0	0	0	0	0	0
2262	City of Dufur	6/30/2019	Contribution	5.3	1.3	(23,283)	(5,711)	(4,393)	(4,393)	(1,318)	0	0	0	0	0
2262	City of Dufur	6/30/2018	Proportion	5.2	0.2	50,258	1,933	9,665	1,933	0	0	0	0	0	0
2262	City of Dufur	6/30/2018	Contribution	5.2	0.2	(10,575)	(405)	(2,034)	(405)	0	0	0	0	0	0
2262	City of Dufur	6/30/2017	Proportion	5.2	0.0	(11,727)	0	(452)	0	0	0	0	0	0	0
2262	City of Dufur	6/30/2017	Contribution	5.2	0.0	(3,930)	0	(150)	0	0	0	0	0	0	0
2263	City of La Grande	6/30/2022	Proportion	5.4	4.4	25,670	20,916	4,754	4,754	4,754	4,754	4,754	1,900	0	0
2263	City of La Grande	6/30/2022	Contribution	5.4	4.4	(93,950)	(76,552)	(17,398)	(17,398)	(17,398)	(17,398)	(17,398)	(6,960)	0	0
2263	City of La Grande	6/30/2021	Proportion	5.5	3.5	356,716	227,002	64,857	64,857	64,857	64,857	32,431	0	0	0
2263	City of La Grande	6/30/2021	Contribution	5.5	3.5	(485,748)	(309,112)	(88,318)	(88,318)	(88,318)	(88,318)	(44,158)	0	0	0
2263	City of La Grande	6/30/2020	Proportion	5.4	2.4	(599,267)	(266,342)	(110,975)	(110,975)	(110,975)	(44,392)	0	0	0	0
2263	City of La Grande	6/30/2020	Contribution	5.4	2.4	82,797	36,798	15,333	15,333	15,333	6,132	0	0	0	0
2263	City of La Grande	6/30/2019	Proportion	5.3	1.3	113,863	27,927	21,484	21,484	6,443	0	0	0	0	0
2263	City of La Grande	6/30/2019	Contribution	5.3	1.3	(148,107)	(36,327)	(27,945)	(27,945)	(8,382)	0	0	0	0	0
2263	City of La Grande	6/30/2018	Proportion	5.2	0.2	(146,885)	(5,650)	(28,247)	(5,650)	0	0	0	0	0	0
2263	City of La Grande	6/30/2018	Contribution	5.2	0.2	(35,225)	(1,355)	(6,774)	(1,355)	0	0	0	0	0	0
2263	City of La Grande	6/30/2017	Proportion	5.2	0.0	(17,729)	0	(684)	0	0	0	0	0	0	0
2263	City of La Grande	6/30/2017	Contribution	5.2	0.0	(7,731)	0	(296)	0	0	0	0	0	0	0
2264	City of Gervais	6/30/2022	Proportion	5.4	4.4	125,009	101,859	23,150	23,150	23,150	23,150	23,150	9,259	0	0
2264	City of Gervais	6/30/2022	Contribution	5.4	4.4	2,825	2,302	523	523	523	523	523	210	0	0
2264	City of Gervais	6/30/2021	Proportion	5.5	3.5	165,809	105,515	30,147	30,147	30,147	30,147	15,074	0	0	0
2264	City of Gervais	6/30/2021	Contribution	5.5	3.5	(91,061)	(57,947)	(16,557)	(16,557)	(16,557)	(8,276)	0	0	0	0
2264	City of Gervais	6/30/2020	Proportion	5.4	2.4	200,017	88,897	37,040	37,040	37,040	14,817	0	0	0	0
2264	City of Gervais	6/30/2020	Contribution	5.4	2.4	14,063	6,251	2,604	2,604	2,604	1,043	0	0	0	0
2264	City of Gervais	6/30/2019	Proportion	5.3	1.3	(30,973)	(7,597)	(5,844)	(5,844)	(1,753)	0	0	0	0	0
2264	City of Gervais	6/30/2019	Contribution	5.3	1.3	(2,041)	(501)	(385)	(385)	(116)	0	0	0	0	0
2264	City of Gervais	6/30/2018	Proportion	5.2	0.2	37,257	1,432	7,165	1,432	0	0	0	0	0	0
2264	City of Gervais	6/30/2018	Contribution	5.2	0.2	4,655	180	895	180	0	0	0	0	0	0
2264	City of Gervais	6/30/2017	Proportion	5.2	0.0	(26,594)	0	(1,024)	0	0	0	0	0	0	0
2264	City of Gervais	6/30/2017	Contribution	5.2	0.0	17,283	0	663	0	0	0	0	0	0	0
2265	City of Westfir	6/30/2022	Proportion	5.4	4.4	12,923	10,530	2,393	2,393	2,393	2,393	2,393	958	0	0
2265	City of Westfir	6/30/2022	Contribution	5.4	4.4	(7,664)	(6,245)	(1,419)	(1,419)	(1,419)	(1,419)	(1,419)	(569)	0	0
2265	City of Westfir	6/30/2021	Proportion	5.5	3.5	37,511	23,871	6,820	6,820	6,820	3,411	0	0	0	0
2265	City of Westfir	6/30/2021	Contribution	5.5	3.5	(12,854)	(8,180)	(2,337)	(2,337)	(2,337)	(2,337)	(1,169)	0	0	0
2265	City of Westfir	6/30/2020	Proportion	5.4	2.4	(115,715)	(51,428)	(21,429)	(21,429)	(21,429)	(8,570)	0	0	0	0
2265	City of Westfir	6/30/2020	Contribution	5.4	2.4	3,269	1,454	605	605	605	244	0	0	0	0
2265	City of Westfir	6/30/2019	Proportion	5.3	1.3	12,098	9,307	9,307	9,307	2,791	0	0	0	0	0
2265	City of Westfir	6/30/2019	Contribution	5.3	1.3	(13,748)	(3,372)	(2,594)	(2,594)	(778)	0	0	0	0	0
2265	City of Westfir	6/30/2018	Proportion	5.2	0.2	37,206	1,431	7,155	1,431	0	0	0	0	0	0
2265	City of Westfir	6/30/2018	Contribution	5.2	0.2	(4,895)	(190)	(941)	(190)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2265	City of Westfir	6/30/2017	Proportion	5.2	0.0	(21,282)	0	(817)	0	0	0	0	0	0
2265	City of Westfir	6/30/2017	Contribution	5.2	0.0	986	0	36	0	0	0	0	0	0
2266	City of Irigton	6/30/2022	Proportion	5.4	4.4	(112,073)	(91,319)	(20,754)	(20,754)	(20,754)	(20,754)	(20,754)	(8,303)	0
2266	City of Irigton	6/30/2022	Contribution	5.4	4.4	5,922	4,825	1,097	1,097	1,097	1,097	1,097	437	0
2266	City of Irigton	6/30/2021	Proportion	5.5	3.5	(3,608)	(2,296)	(656)	(656)	(656)	(656)	(656)	0	0
2266	City of Irigton	6/30/2021	Contribution	5.5	3.5	(99,827)	(63,527)	(18,150)	(18,150)	(18,150)	(18,150)	(9,077)	0	0
2266	City of Irigton	6/30/2020	Proportion	5.4	2.4	81,988	36,439	15,183	15,183	15,183	15,183	6,073	0	0
2266	City of Irigton	6/30/2020	Contribution	5.4	2.4	(3,183)	(1,416)	(589)	(589)	(589)	(238)	0	0	0
2266	City of Irigton	6/30/2019	Proportion	5.3	1.3	(48,692)	(11,944)	(9,187)	(9,187)	(2,757)	0	0	0	0
2266	City of Irigton	6/30/2019	Contribution	5.3	1.3	(4,721)	(1,157)	(891)	(891)	(266)	0	0	0	0
2266	City of Irigton	6/30/2018	Proportion	5.2	0.2	41,012	1,577	7,887	1,577	0	0	0	0	0
2266	City of Irigton	6/30/2018	Contribution	5.2	0.2	(7,955)	(305)	(1,530)	(305)	0	0	0	0	0
2266	City of Irigton	6/30/2017	Proportion	5.2	0.0	(18,427)	(707)	0	0	0	0	0	0	0
2266	City of Irigton	6/30/2017	Contribution	5.2	0.0	4,594	0	179	0	0	0	0	0	0
2267	City of Independence	6/30/2022	Proportion	5.4	4.4	(219,709)	(179,022)	(40,687)	(40,687)	(40,687)	(40,687)	(40,687)	(16,274)	0
2267	City of Independence	6/30/2022	Contribution	5.4	4.4	11,241	9,159	2,082	2,082	2,082	2,082	831	0	0
2267	City of Independence	6/30/2021	Proportion	5.5	3.5	263,625	167,761	47,932	47,932	47,932	23,965	0	0	0
2267	City of Independence	6/30/2021	Contribution	5.5	3.5	(747,092)	(475,422)	(135,835)	(135,835)	(135,835)	(67,917)	0	0	0
2267	City of Independence	6/30/2020	Proportion	5.4	2.4	291,838	129,706	54,044	54,044	54,044	21,618	0	0	0
2267	City of Independence	6/30/2020	Contribution	5.4	2.4	(40,776)	(18,123)	(7,551)	(7,551)	(3,021)	0	0	0	0
2267	City of Independence	6/30/2019	Proportion	5.3	1.3	126,013	30,909	23,776	23,776	7,133	0	0	0	0
2267	City of Independence	6/30/2019	Contribution	5.3	1.3	(102,909)	(25,241)	(19,417)	(19,417)	(5,824)	0	0	0	0
2267	City of Independence	6/30/2018	Proportion	5.2	0.2	294,247	11,317	56,586	11,317	0	0	0	0	0
2267	City of Independence	6/30/2018	Contribution	5.2	0.2	(75,311)	(2,896)	(14,483)	(2,896)	0	0	0	0	0
2267	City of Independence	6/30/2017	Proportion	5.2	0.0	7,439	0	284	0	0	0	0	0	0
2267	City of Independence	6/30/2017	Contribution	5.2	0.0	21,267	0	817	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2022	Proportion	5.4	4.4	153,983	125,468	28,515	28,515	28,515	28,515	11,408	0	0
2268	City of Harrisburg	6/30/2022	Contribution	5.4	4.4	(19,689)	(16,043)	(3,646)	(3,646)	(3,646)	(3,646)	(1,459)	0	0
2268	City of Harrisburg	6/30/2021	Proportion	5.5	3.5	(76,881)	(48,925)	(13,978)	(13,978)	(13,978)	(6,991)	0	0	0
2268	City of Harrisburg	6/30/2021	Contribution	5.5	3.5	(98,391)	(62,613)	(17,889)	(17,889)	(17,889)	(8,946)	0	0	0
2268	City of Harrisburg	6/30/2020	Proportion	5.4	2.4	(236,769)	(105,231)	(43,846)	(43,846)	(43,846)	(17,539)	0	0	0
2268	City of Harrisburg	6/30/2020	Contribution	5.4	2.4	8,047	3,577	1,490	1,490	597	0	0	0	0
2268	City of Harrisburg	6/30/2019	Proportion	5.3	1.3	(38,210)	(9,374)	(7,209)	(7,209)	(2,165)	0	0	0	0
2268	City of Harrisburg	6/30/2019	Contribution	5.3	1.3	(67,965)	(16,669)	(12,824)	(12,824)	(3,845)	0	0	0	0
2268	City of Harrisburg	6/30/2018	Proportion	5.2	0.2	120,458	4,633	23,165	4,633	0	0	0	0	0
2268	City of Harrisburg	6/30/2018	Contribution	5.2	0.2	(30,206)	(1,161)	(5,809)	(1,161)	0	0	0	0	0
2268	City of Harrisburg	6/30/2017	Proportion	5.2	0.0	(36,577)	0	(1,407)	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2017	Contribution	5.2	0.0	3,258	0	123	0	0	0	0	0	0
2269	City of Durham	6/30/2022	Proportion	5.4	4.4	(39,186)	(31,929)	(7,257)	(7,257)	(7,257)	(7,257)	(2,901)	0	0
2269	City of Durham	6/30/2022	Contribution	5.4	4.4	(167)	(136)	(31)	(31)	(31)	(31)	(12)	0	0
2269	City of Durham	6/30/2021	Proportion	5.5	3.5	59,523	37,879	10,822	10,822	10,822	5,413	0	0	0
2269	City of Durham	6/30/2021	Contribution	5.5	3.5	(25,096)	(15,970)	(4,563)	(4,563)	(4,563)	(2,281)	0	0	0
2269	City of Durham	6/30/2020	Proportion	5.4	2.4	(64,375)	(28,612)	(11,921)	(11,921)	(4,770)	0	0	0	0
2269	City of Durham	6/30/2020	Contribution	5.4	2.4	3,920	1,742	726	726	290	0	0	0	0
2269	City of Durham	6/30/2019	Proportion	5.3	1.3	(16,897)	(4,145)	(3,188)	(3,188)	(957)	0	0	0	0
2269	City of Durham	6/30/2019	Contribution	5.3	1.3	(9,754)	(2,394)	(1,840)	(1,840)	(554)	0	0	0	0
2269	City of Durham	6/30/2018	Proportion	5.2	0.2	25,403	978	4,885	978	0	0	0	0	0
2269	City of Durham	6/30/2018	Contribution	5.2	0.2	(8,598)	(333)	(1,653)	(333)	0	0	0	0	0
2269	City of Durham	6/30/2017	Proportion	5.2	0.0	6,280	0	240	0	0	0	0	0	0
2269	City of Durham	6/30/2017	Contribution	5.2	0.0	(2,981)	0	(116)	0	0	0	0	0	0
2270	City of Lyons	6/30/2022	Proportion	5.4	4.4	6,766	5,513	1,253	1,253	1,253	1,253	501	0	0
2270	City of Lyons	6/30/2022	Contribution	5.4	4.4	5,023	4,093	930	930	930	373	0	0	0
2270	City of Lyons	6/30/2021	Proportion	5.5	3.5	(12,427)	(7,909)	(2,259)	(2,259)	(2,259)	(1,132)	0	0	0
2270	City of Lyons	6/30/2021	Contribution	5.5	3.5	(7,245)	(4,611)	(1,317)	(1,317)	(1,317)	(660)	0	0	0
2270	City of Lyons	6/30/2020	Proportion	5.4	2.4	(7,233)	(3,216)	(1,339)	(1,339)	(538)	0	0	0	0
2270	City of Lyons	6/30/2020	Contribution	5.4	2.4	(512)	(227)	(95)	(95)	(37)	0	0	0	0
2270	City of Lyons	6/30/2019	Proportion	5.3	1.3	(6,944)	(1,704)	(1,310)	(1,310)	(394)	0	0	0	0
2270	City of Lyons	6/30/2019	Contribution	5.3	1.3	(3,739)	(919)	(705)	(705)	(214)	0	0	0	0
2270	City of Lyons	6/30/2018	Proportion	5.2	0.2	10,935	420	2,103	420	0	0	0	0	0
2270	City of Lyons	6/30/2018	Contribution	5.2	0.2	(2,191)	(86)	(421)	(86)	0	0	0	0	0
2270	City of Lyons	6/30/2017	Proportion	5.2	0.0	(3,763)	0	(143)	0	0	0	0	0	0
2270	City of Lyons	6/30/2017	Contribution	5.2	0.0	1,513	0	58	0	0	0	0	0	0
2271	City of Columbia City	6/30/2022	Proportion	5.4	4.4	(15,954)	(13,000)	(2,954)	(2,954)	(2,954)	(2,954)	(1,184)	0	0
2271	City of Columbia City	6/30/2022	Contribution	5.4	4.4	32,449	26,440	6,009	6,009	6,009	2,404	0	0	0
2271	City of Columbia City	6/30/2021	Proportion	5.5	3.5	(76,588)	(48,738)	(13,925)	(13,925)	(13,925)	(6,963)	0	0	0
2271	City of Columbia City	6/30/2021	Contribution	5.5	3.5	(69,446)	(44,192)	(12,627)	(12,627)	(12,627)	(6,311)	0	0	0
2271	City of Columbia City	6/30/2020	Proportion	5.4	2.4	1,985	828	828	828	329	0	0	0	0
2271	City of Columbia City	6/30/2020	Contribution	5.4	2.4	3,905	1,736	723	723	290	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2271	City of Columbia City	6/30/2019	Proportion	5.3	1.3	(129,837)	(31,845)	(24,498)	(24,498)	(7,347)	0	0	0	0
2271	City of Columbia City	6/30/2019	Contribution	5.3	1.3	(32,328)	(7,928)	(6,100)	(6,100)	(1,828)	0	0	0	0
2271	City of Columbia City	6/30/2018	Proportion	5.2	0.2	102,738	3,953	19,757	3,953	0	0	0	0	0
2271	City of Columbia City	6/30/2018	Contribution	5.2	0.2	(17,694)	(679)	(3,403)	(679)	0	0	0	0	0
2271	City of Columbia City	6/30/2017	Proportion	5.2	0.0	(10,397)	0	(402)	0	0	0	0	0	0
2271	City of Columbia City	6/30/2017	Contribution	5.2	0.0	19,018	0	733	0	0	0	0	0	0
2272	City of Aurora	6/30/2022	Proportion	5.4	4.4	58,445	47,622	10,823	10,823	10,823	10,823	10,823	4,330	0
2272	City of Aurora	6/30/2022	Contribution	5.4	4.4	(15,094)	(12,299)	(2,795)	(2,795)	(2,795)	(2,795)	(2,795)	(1,119)	0
2272	City of Aurora	6/30/2021	Proportion	5.5	3.5	(49,591)	(31,557)	(9,017)	(9,017)	(9,017)	(9,017)	(9,017)	0	0
2272	City of Aurora	6/30/2021	Contribution	5.5	3.5	(48,734)	(31,012)	(8,861)	(8,861)	(8,861)	(8,861)	(4,429)	0	0
2272	City of Aurora	6/30/2020	Proportion	5.4	2.4	94,207	41,869	17,446	17,446	17,446	6,977	0	0	0
2272	City of Aurora	6/30/2020	Contribution	5.4	2.4	(43,322)	(19,253)	(8,023)	(8,023)	(8,023)	(3,207)	0	0	0
2272	City of Aurora	6/30/2019	Proportion	5.3	1.3	125,270	30,726	23,636	23,636	7,090	0	0	0	0
2272	City of Aurora	6/30/2019	Contribution	5.3	1.3	(35,475)	(8,703)	(6,693)	(6,693)	(2,010)	0	0	0	0
2272	City of Aurora	6/30/2018	Proportion	5.2	0.2	(84,418)	(3,248)	(16,234)	(3,248)	0	0	0	0	0
2272	City of Aurora	6/30/2018	Contribution	5.2	0.2	(14,575)	(560)	(2,803)	(560)	0	0	0	0	0
2272	City of Aurora	6/30/2017	Proportion	5.2	0.0	78,557	0	3,022	0	0	0	0	0	0
2272	City of Aurora	6/30/2017	Contribution	5.2	0.0	(374)	0	(14)	0	0	0	0	0	0
2273	City of Silverton	6/30/2022	Proportion	5.4	4.4	586,759	478,100	108,659	108,659	108,659	108,659	108,659	43,464	0
2273	City of Silverton	6/30/2022	Contribution	5.4	4.4	(15,969)	(13,012)	(2,957)	(2,957)	(2,957)	(2,957)	(2,957)	(1,184)	0
2273	City of Silverton	6/30/2021	Proportion	5.5	3.5	(692,158)	(440,464)	(125,847)	(125,847)	(125,847)	(125,847)	(62,923)	0	0
2273	City of Silverton	6/30/2021	Contribution	5.5	3.5	(348,171)	(221,563)	(63,304)	(63,304)	(63,304)	(63,304)	(31,651)	0	0
2273	City of Silverton	6/30/2020	Proportion	5.4	2.4	369,085	164,038	68,349	68,349	27,340	0	0	0	0
2273	City of Silverton	6/30/2020	Contribution	5.4	2.4	56,525	25,121	10,468	10,468	4,185	0	0	0	0
2273	City of Silverton	6/30/2019	Proportion	5.3	1.3	(1,021,430)	(250,538)	(192,723)	(192,723)	(57,815)	0	0	0	0
2273	City of Silverton	6/30/2019	Contribution	5.3	1.3	559,670	137,278	105,598	105,598	31,680	0	0	0	0
2273	City of Silverton	6/30/2018	Proportion	5.2	0.2	260,924	10,034	50,178	10,034	0	0	0	0	0
2273	City of Silverton	6/30/2018	Contribution	5.2	0.2	(108,680)	(4,180)	(20,900)	(4,180)	0	0	0	0	0
2273	City of Silverton	6/30/2017	Proportion	5.2	0.0	(175,734)	0	(6,759)	0	0	0	0	0	0
2273	City of Silverton	6/30/2017	Contribution	5.2	0.0	39,559	0	1,519	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2022	Proportion	5.4	4.4	(63,692)	(51,897)	(11,795)	(11,795)	(11,795)	(11,795)	(11,795)	(4,717)	0
2274	City of Gold Hill	6/30/2022	Contribution	5.4	4.4	(13,070)	(10,650)	(2,420)	(2,420)	(2,420)	(2,420)	(2,420)	(970)	0
2274	City of Gold Hill	6/30/2021	Proportion	5.5	3.5	68,725	43,735	12,495	12,495	12,495	6,250	0	0	0
2274	City of Gold Hill	6/30/2021	Contribution	5.5	3.5	(32,518)	(20,694)	(5,912)	(5,912)	(5,912)	(2,958)	0	0	0
2274	City of Gold Hill	6/30/2020	Proportion	5.4	2.4	74,759	33,227	13,844	13,844	5,539	0	0	0	0
2274	City of Gold Hill	6/30/2020	Contribution	5.4	2.4	(12,097)	(5,377)	(2,240)	(2,240)	(897)	0	0	0	0
2274	City of Gold Hill	6/30/2019	Proportion	5.3	1.3	(7,673)	(1,881)	(1,448)	(1,448)	(433)	0	0	0	0
2274	City of Gold Hill	6/30/2019	Contribution	5.3	1.3	(2,855)	(699)	(539)	(539)	(160)	0	0	0	0
2274	City of Gold Hill	6/30/2018	Proportion	5.2	0.2	(42,946)	(1,651)	(8,259)	(1,651)	0	0	0	0	0
2274	City of Gold Hill	6/30/2018	Contribution	5.2	0.2	668	28	128	28	0	0	0	0	0
2274	City of Gold Hill	6/30/2017	Proportion	5.2	0.0	(74,359)	0	(2,859)	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2017	Contribution	5.2	0.0	(3,731)	0	(141)	0	0	0	0	0	0
2275	City of Toledo	6/30/2022	Proportion	5.4	4.4	226,074	184,208	41,866	41,866	41,866	41,866	41,866	16,744	0
2275	City of Toledo	6/30/2022	Contribution	5.4	4.4	115,719	94,290	21,429	21,429	21,429	21,429	21,429	8,574	0
2275	City of Toledo	6/30/2021	Proportion	5.5	3.5	235,553	149,897	42,828	42,828	42,828	21,413	0	0	0
2275	City of Toledo	6/30/2021	Contribution	5.5	3.5	(394,799)	(251,235)	(71,782)	(71,782)	(71,782)	(35,889)	0	0	0
2275	City of Toledo	6/30/2020	Proportion	5.4	2.4	194,671	86,521	36,050	36,050	14,421	0	0	0	0
2275	City of Toledo	6/30/2020	Contribution	5.4	2.4	(122,936)	(54,638)	(22,766)	(22,766)	(9,106)	0	0	0	0
2275	City of Toledo	6/30/2019	Proportion	5.3	1.3	128,845	31,605	24,310	24,310	7,295	0	0	0	0
2275	City of Toledo	6/30/2019	Contribution	5.3	1.3	331,455	81,299	62,539	62,539	18,760	0	0	0	0
2275	City of Toledo	6/30/2018	Proportion	5.2	0.2	(353,773)	(13,608)	(68,033)	(13,608)	0	0	0	0	0
2275	City of Toledo	6/30/2018	Contribution	5.2	0.2	(85,353)	(3,283)	(16,414)	(3,283)	0	0	0	0	0
2275	City of Toledo	6/30/2017	Proportion	5.2	0.0	(111,270)	0	(4,280)	0	0	0	0	0	0
2275	City of Toledo	6/30/2017	Contribution	5.2	0.0	(82,796)	0	(3,186)	0	0	0	0	0	0
2276	City of Newport	6/30/2022	Proportion	5.4	4.4	99,514	81,085	18,429	18,429	18,429	18,429	18,429	7,369	0
2276	City of Newport	6/30/2022	Contribution	5.4	4.4	(84,305)	(68,693)	(15,612)	(15,612)	(15,612)	(15,612)	(15,612)	(6,245)	0
2276	City of Newport	6/30/2021	Proportion	5.5	3.5	(24,490)	(15,584)	(4,453)	(4,453)	(4,453)	(2,225)	0	0	0
2276	City of Newport	6/30/2021	Contribution	5.5	3.5	(500,496)	(318,498)	(90,999)	(90,999)	(90,999)	(45,501)	0	0	0
2276	City of Newport	6/30/2020	Proportion	5.4	2.4	(555,982)	(247,102)	(102,960)	(102,960)	(41,182)	0	0	0	0
2276	City of Newport	6/30/2020	Contribution	5.4	2.4	(32,310)	(14,361)	(5,983)	(5,983)	(2,395)	0	0	0	0
2276	City of Newport	6/30/2019	Proportion	5.3	1.3	(256,426)	(62,898)	(48,382)	(48,382)	(14,516)	0	0	0	0
2276	City of Newport	6/30/2019	Contribution	5.3	1.3	(160,865)	(39,457)	(30,352)	(30,352)	(9,105)	0	0	0	0
2276	City of Newport	6/30/2018	Proportion	5.2	0.2	529,190	20,355	101,767	20,355	0	0	0	0	0
2276	City of Newport	6/30/2018	Contribution	5.2	0.2	(124,512)	(4,787)	(23,945)	(4,787)	0	0	0	0	0
2276	City of Newport	6/30/2017	Proportion	5.2	0.0	287,818	0	11,068	0	0	0	0	0	0
2276	City of Newport	6/30/2017	Contribution	5.2	0.0	16,286	0	626	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2277	City Of Rajneeshpuram	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
2278	City of Springfield	6/30/2022	Proportion	5.4	4.4	3,587,436	2,923,096	664,340	664,340	664,340	664,340	664,340	664,340	265,736	0
2278	City of Springfield	6/30/2022	Contribution	5.4	4.4	(185,567)	(151,203)	(34,364)	(34,364)	(34,364)	(34,364)	(34,364)	(34,364)	(13,747)	0
2278	City of Springfield	6/30/2021	Proportion	5.5	3.5	(739,946)	(470,874)	(134,536)	(134,536)	(134,536)	(134,536)	(134,536)	(67,266)	0	0
2278	City of Springfield	6/30/2021	Contribution	5.5	3.5	(5,700,306)	(3,627,468)	(1,036,419)	(1,036,419)	(1,036,419)	(1,036,419)	(1,036,419)	(518,211)	0	0
2278	City of Springfield	6/30/2020	Proportion	5.4	2.4	(267,214)	(118,762)	(49,484)	(49,484)	(49,484)	(49,484)	(19,794)	0	0	0
2278	City of Springfield	6/30/2020	Contribution	5.4	2.4	(577,084)	(256,483)	(106,867)	(106,867)	(106,867)	(42,749)	0	0	0	0
2278	City of Springfield	6/30/2019	Proportion	5.3	1.3	(1,187,322)	(291,230)	(224,023)	(224,023)	(67,207)	0	0	0	0	0
2278	City of Springfield	6/30/2019	Contribution	5.3	1.3	(1,514,020)	(371,364)	(285,664)	(285,664)	(85,700)	0	0	0	0	0
2278	City of Springfield	6/30/2018	Proportion	5.2	0.2	1,553,206	59,741	298,693	59,741	0	0	0	0	0	0
2278	City of Springfield	6/30/2018	Contribution	5.2	0.2	(1,165,019)	(44,809)	(224,042)	(44,809)	0	0	0	0	0	0
2278	City of Springfield	6/30/2017	Proportion	5.2	0.0	(446,970)	(17,190)	0	0	0	0	0	0	0	0
2278	City of Springfield	6/30/2017	Contribution	5.2	0.0	(270,161)	(10,391)	0	0	0	0	0	0	0	0
2279	City of Keizer	6/30/2022	Proportion	5.4	4.4	4,584,008	3,735,118	848,890	848,890	848,890	848,890	848,890	848,890	339,558	0
2279	City of Keizer	6/30/2022	Contribution	5.4	4.4	(1,059,258)	(863,099)	(196,159)	(196,159)	(196,159)	(196,159)	(196,159)	(196,159)	(78,463)	0
2279	City of Keizer	6/30/2021	Proportion	5.5	3.5	789,965	502,705	143,630	143,630	143,630	143,630	71,815	0	0	0
2279	City of Keizer	6/30/2021	Contribution	5.5	3.5	(1,718,397)	(1,093,525)	(312,436)	(312,436)	(312,436)	(312,436)	(156,217)	0	0	0
2279	City of Keizer	6/30/2020	Proportion	5.4	2.4	1,756,565	780,695	325,290	325,290	325,290	130,115	0	0	0	0
2279	City of Keizer	6/30/2020	Contribution	5.4	2.4	(559,637)	(248,729)	(103,636)	(103,636)	(103,636)	(41,457)	0	0	0	0
2279	City of Keizer	6/30/2019	Proportion	5.3	1.3	(331,545)	(81,321)	(62,556)	(62,556)	(18,765)	0	0	0	0	0
2279	City of Keizer	6/30/2019	Contribution	5.3	1.3	(458,932)	(112,568)	(86,591)	(86,591)	(25,977)	0	0	0	0	0
2279	City of Keizer	6/30/2018	Proportion	5.2	0.2	899,580	34,600	172,996	34,600	0	0	0	0	0	0
2279	City of Keizer	6/30/2018	Contribution	5.2	0.2	(259,247)	(9,972)	(49,855)	(9,972)	0	0	0	0	0	0
2279	City of Keizer	6/30/2017	Proportion	5.2	0.0	83,884	3,224	0	0	0	0	0	0	0	0
2279	City of Keizer	6/30/2017	Contribution	5.2	0.0	(597)	(22)	0	0	0	0	0	0	0	0
2280	City of Winston	6/30/2022	Proportion	5.4	4.4	401,489	327,139	74,350	74,350	74,350	74,350	74,350	29,739	0	0
2280	City of Winston	6/30/2022	Contribution	5.4	4.4	(97,224)	(79,220)	(18,004)	(18,004)	(18,004)	(18,004)	(18,004)	(7,204)	0	0
2280	City of Winston	6/30/2021	Proportion	5.5	3.5	346,323	220,387	62,968	62,968	62,968	31,483	0	0	0	0
2280	City of Winston	6/30/2021	Contribution	5.5	3.5	(320,843)	(204,173)	(58,335)	(58,335)	(58,335)	(29,168)	0	0	0	0
2280	City of Winston	6/30/2020	Proportion	5.4	2.4	193,212	85,872	35,780	35,780	14,312	0	0	0	0	0
2280	City of Winston	6/30/2020	Contribution	5.4	2.4	(76,755)	(34,113)	(14,214)	(14,214)	(5,685)	0	0	0	0	0
2280	City of Winston	6/30/2019	Proportion	5.3	1.3	55,491	13,611	10,470	10,470	3,141	0	0	0	0	0
2280	City of Winston	6/30/2019	Contribution	5.3	1.3	(98,566)	(24,178)	(18,597)	(18,597)	(5,581)	0	0	0	0	0
2280	City of Winston	6/30/2018	Proportion	5.2	0.2	181,994	6,999	34,999	6,999	0	0	0	0	0	0
2280	City of Winston	6/30/2018	Contribution	5.2	0.2	(83,813)	(3,223)	(16,118)	(3,223)	0	0	0	0	0	0
2280	City of Winston	6/30/2017	Proportion	5.2	0.0	(158,325)	(6,090)	0	0	0	0	0	0	0	0
2280	City of Winston	6/30/2017	Contribution	5.2	0.0	(35,256)	(1,356)	0	0	0	0	0	0	0	0
2281	City of Manzanita	6/30/2022	Proportion	5.4	4.4	81,859	66,700	15,159	15,159	15,159	15,159	15,159	6,064	0	0
2281	City of Manzanita	6/30/2022	Contribution	5.4	4.4	11,785	9,603	2,182	2,182	2,182	875	0	0	0	0
2281	City of Manzanita	6/30/2021	Proportion	5.5	3.5	191,597	121,925	34,836	34,836	34,836	17,417	0	0	0	0
2281	City of Manzanita	6/30/2021	Contribution	5.5	3.5	(162,273)	(103,265)	(29,504)	(29,504)	(29,504)	(14,753)	0	0	0	0
2281	City of Manzanita	6/30/2020	Proportion	5.4	2.4	40,436	17,972	7,488	7,488	2,996	0	0	0	0	0
2281	City of Manzanita	6/30/2020	Contribution	5.4	2.4	(4,620)	(2,052)	(856)	(856)	(340)	0	0	0	0	0
2281	City of Manzanita	6/30/2019	Proportion	5.3	1.3	7,495	1,839	1,414	1,414	425	0	0	0	0	0
2281	City of Manzanita	6/30/2019	Contribution	5.3	1.3	(23,381)	(5,733)	(4,412)	(4,412)	(1,321)	0	0	0	0	0
2281	City of Manzanita	6/30/2018	Proportion	5.2	0.2	136,816	5,261	26,311	5,261	0	0	0	0	0	0
2281	City of Manzanita	6/30/2018	Contribution	5.2	0.2	(17,385)	(670)	(3,343)	(670)	0	0	0	0	0	0
2281	City of Manzanita	6/30/2017	Proportion	5.2	0.0	(183,114)	(7,044)	0	0	0	0	0	0	0	0
2281	City of Manzanita	6/30/2017	Contribution	5.2	0.0	12,719	489	0	0	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2022	Proportion	5.4	4.4	297,214	242,174	55,040	55,040	55,040	55,040	55,040	22,014	0	0
2282	City of Eagle Point	6/30/2022	Contribution	5.4	4.4	(72,702)	(59,239)	(13,463)	(13,463)	(13,463)	(13,463)	(13,463)	(5,387)	0	0
2282	City of Eagle Point	6/30/2021	Proportion	5.5	3.5	16,829	10,709	3,060	3,060	1,529	0	0	0	0	0
2282	City of Eagle Point	6/30/2021	Contribution	5.5	3.5	(232,591)	(148,013)	(42,289)	(42,289)	(42,289)	(21,146)	0	0	0	0
2282	City of Eagle Point	6/30/2020	Proportion	5.4	2.4	222,754	99,001	41,251	41,251	16,499	0	0	0	0	0
2282	City of Eagle Point	6/30/2020	Contribution	5.4	2.4	(66,810)	(29,694)	(12,372)	(12,372)	(4,950)	0	0	0	0	0
2282	City of Eagle Point	6/30/2019	Proportion	5.3	1.3	34,063	8,355	6,427	6,427	1,928	0	0	0	0	0
2282	City of Eagle Point	6/30/2019	Contribution	5.3	1.3	(50,006)	(12,266)	(9,435)	(9,435)	(2,831)	0	0	0	0	0
2282	City of Eagle Point	6/30/2018	Proportion	5.2	0.2	(28,193)	(1,083)	(5,422)	(1,083)	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2018	Contribution	5.2	0.2	(27,434)	(1,054)	(5,276)	(1,054)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2282	City of Eagle Point	6/30/2017	Proportion	5.2	0.0	(21,087)	0	(812)	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2017	Contribution	5.2	0.0	(1,670)	0	(65)	0	0	0	0	0	0
2283	City of Maupin	6/30/2022	Proportion	5.4	4.4	223,040	181,736	41,304	41,304	41,304	41,304	41,304	16,520	0
2283	City of Maupin	6/30/2022	Contribution	5.4	4.4	(87,596)	(71,375)	(16,221)	(16,221)	(16,221)	(16,221)	(16,221)	(6,491)	0
2283	City of Maupin	6/30/2021	Proportion	5.5	3.5	251,273	159,901	45,686	45,686	45,686	45,686	45,686	22,843	0
2283	City of Maupin	6/30/2021	Contribution	5.5	3.5	(132,398)	(84,254)	(24,072)	(24,072)	(24,072)	(24,072)	(24,072)	(12,038)	0
2283	City of Maupin	6/30/2020	Proportion	5.4	2.4	3,062	1,361	567	567	567	567	227	0	0
2283	City of Maupin	6/30/2020	Contribution	5.4	2.4	(31,366)	(13,939)	(5,809)	(5,809)	(5,809)	(5,809)	(2,321)	0	0
2283	City of Maupin	6/30/2019	Proportion	5.3	1.3	20,313	4,981	3,833	3,833	3,833	1,148	0	0	0
2283	City of Maupin	6/30/2019	Contribution	5.3	1.3	(34,850)	(8,550)	(6,575)	(6,575)	(1,975)	0	0	0	0
2283	City of Maupin	6/30/2018	Proportion	5.2	0.2	5,365	205	1,032	205	0	0	0	0	0
2283	City of Maupin	6/30/2018	Contribution	5.2	0.2	(30,930)	(1,190)	(5,948)	(1,190)	0	0	0	0	0
2283	City of Maupin	6/30/2017	Proportion	5.2	0.0	(1,003)	0	(38)	0	0	0	0	0	0
2283	City of Maupin	6/30/2017	Contribution	5.2	0.0	(21,656)	0	(831)	0	0	0	0	0	0
2284	City of Halsey	6/30/2022	Proportion	5.4	4.4	95,932	78,167	17,765	17,765	17,765	17,765	17,765	7,107	0
2284	City of Halsey	6/30/2022	Contribution	5.4	4.4	(14,281)	(11,636)	(2,645)	(2,645)	(2,645)	(2,645)	(2,645)	(1,056)	0
2284	City of Halsey	6/30/2021	Proportion	5.5	3.5	(88,040)	(56,026)	(16,007)	(16,007)	(16,007)	(16,007)	(8,005)	0	0
2284	City of Halsey	6/30/2021	Contribution	5.5	3.5	(32,294)	(20,550)	(5,872)	(5,872)	(5,872)	(5,872)	(2,934)	0	0
2284	City of Halsey	6/30/2020	Proportion	5.4	2.4	51,177	22,746	9,477	9,477	9,477	3,792	0	0	0
2284	City of Halsey	6/30/2020	Contribution	5.4	2.4	(15,907)	(7,069)	(2,946)	(2,946)	(2,946)	(1,177)	0	0	0
2284	City of Halsey	6/30/2019	Proportion	5.3	1.3	21,055	5,163	3,973	3,973	1,190	0	0	0	0
2284	City of Halsey	6/30/2019	Contribution	5.3	1.3	(14,105)	(3,461)	(2,661)	(2,661)	(800)	0	0	0	0
2284	City of Halsey	6/30/2018	Proportion	5.2	0.2	(13,677)	(527)	(2,630)	(527)	0	0	0	0	0
2284	City of Halsey	6/30/2018	Contribution	5.2	0.2	(9,635)	(370)	(1,853)	(370)	0	0	0	0	0
2284	City of Halsey	6/30/2017	Proportion	5.2	0.0	(357)	0	(12)	0	0	0	0	0	0
2284	City of Halsey	6/30/2017	Contribution	5.2	0.0	(8,555)	0	(330)	0	0	0	0	0	0
2285	City of Veneta	6/30/2022	Proportion	5.4	4.4	166,109	135,348	30,761	30,761	30,761	30,761	30,761	12,304	0
2285	City of Veneta	6/30/2022	Contribution	5.4	4.4	(10,666)	(8,691)	(1,975)	(1,975)	(1,975)	(1,975)	(1,975)	(791)	0
2285	City of Veneta	6/30/2021	Proportion	5.5	3.5	(253,689)	(161,439)	(46,125)	(46,125)	(46,125)	(46,125)	(23,064)	0	0
2285	City of Veneta	6/30/2021	Contribution	5.5	3.5	(139,318)	(88,656)	(25,331)	(25,331)	(25,331)	(25,331)	(12,663)	0	0
2285	City of Veneta	6/30/2020	Proportion	5.4	2.4	50,310	22,359	9,317	9,317	9,317	3,725	0	0	0
2285	City of Veneta	6/30/2020	Contribution	5.4	2.4	(52,862)	(23,495)	(9,789)	(9,789)	(9,789)	(3,917)	0	0	0
2285	City of Veneta	6/30/2019	Proportion	5.3	1.3	20,128	4,936	3,798	3,798	1,138	0	0	0	0
2285	City of Veneta	6/30/2019	Contribution	5.3	1.3	(35,244)	(8,644)	(6,650)	(6,650)	(1,994)	0	0	0	0
2285	City of Veneta	6/30/2018	Proportion	5.2	0.2	16,573	638	3,187	638	0	0	0	0	0
2285	City of Veneta	6/30/2018	Contribution	5.2	0.2	(14,771)	(566)	(2,841)	(566)	0	0	0	0	0
2285	City of Veneta	6/30/2017	Proportion	5.2	0.0	24,735	0	950	0	0	0	0	0	0
2285	City of Veneta	6/30/2017	Contribution	5.2	0.0	5,929	0	229	0	0	0	0	0	0
2286	City of Millersburg	6/30/2022	Proportion	5.4	4.4	(122,278)	(99,634)	(22,644)	(22,644)	(22,644)	(22,644)	(22,644)	(9,058)	0
2286	City of Millersburg	6/30/2022	Contribution	5.4	4.4	68,855	56,104	12,751	12,751	12,751	12,751	12,751	5,100	0
2286	City of Millersburg	6/30/2021	Proportion	5.5	3.5	20,158	12,828	3,665	3,665	3,665	1,833	0	0	0
2286	City of Millersburg	6/30/2021	Contribution	5.5	3.5	(67,404)	(42,894)	(12,255)	(12,255)	(12,255)	(12,255)	(6,129)	0	0
2286	City of Millersburg	6/30/2020	Proportion	5.4	2.4	10,347	4,599	1,916	1,916	1,916	767	0	0	0
2286	City of Millersburg	6/30/2020	Contribution	5.4	2.4	18,572	8,255	3,439	3,439	3,439	1,377	0	0	0
2286	City of Millersburg	6/30/2019	Proportion	5.3	1.3	125,997	30,905	23,773	23,773	7,132	0	0	0	0
2286	City of Millersburg	6/30/2019	Contribution	5.3	1.3	(30,335)	(7,439)	(5,724)	(5,724)	(1,715)	0	0	0	0
2286	City of Millersburg	6/30/2018	Proportion	5.2	0.2	148,640	5,715	28,585	5,715	0	0	0	0	0
2286	City of Millersburg	6/30/2018	Contribution	5.2	0.2	(1,679)	(64)	(323)	0	0	0	0	0	0
2286	City of Millersburg	6/30/2017	Proportion	5.2	0.0	(102,863)	0	(3,958)	0	0	0	0	0	0
2286	City of Millersburg	6/30/2017	Contribution	5.2	0.0	22,909	0	879	0	0	0	0	0	0
2287	City of King City	6/30/2022	Proportion	5.4	4.4	(103,556)	(84,379)	(19,177)	(19,177)	(19,177)	(19,177)	(19,177)	(7,671)	0
2287	City of King City	6/30/2022	Contribution	5.4	4.4	(3,314)	(2,700)	(614)	(614)	(614)	(614)	(614)	(244)	0
2287	City of King City	6/30/2021	Proportion	5.5	3.5	96,839	61,625	17,607	17,607	17,607	8,804	0	0	0
2287	City of King City	6/30/2021	Contribution	5.5	3.5	(116,338)	(74,034)	(21,152)	(21,152)	(21,152)	(21,152)	(10,578)	0	0
2287	City of King City	6/30/2020	Proportion	5.4	2.4	95,800	42,577	17,741	17,741	17,741	7,095	0	0	0
2287	City of King City	6/30/2020	Contribution	5.4	2.4	5,421	2,409	1,004	1,004	1,004	401	0	0	0
2287	City of King City	6/30/2019	Proportion	5.3	1.3	(85,952)	(21,084)	(16,217)	(16,217)	(4,867)	0	0	0	0
2287	City of King City	6/30/2019	Contribution	5.3	1.3	(5,787)	(1,419)	(1,092)	(1,092)	(327)	0	0	0	0
2287	City of King City	6/30/2018	Proportion	5.2	0.2	138,565	5,330	26,647	5,330	0	0	0	0	0
2287	City of King City	6/30/2018	Contribution	5.2	0.2	(10,246)	(396)	(1,970)	(396)	0	0	0	0	0
2287	City of King City	6/30/2017	Proportion	5.2	0.0	(63,908)	0	(2,458)	0	0	0	0	0	0
2287	City of King City	6/30/2017	Contribution	5.2	0.0	10,861	0	416	0	0	0	0	0	0
2288	City of Tualatin	6/30/2022	Proportion	5.4	4.4	1,123,236	1,378,517	255,281	255,281	255,281	255,281	255,281	102,112	0
2288	City of Tualatin	6/30/2022	Contribution	5.4	4.4	(238,046)	(193,963)	(44,083)	(44,083)	(44,083)	(44,083)	(44,083)	(17,631)	0
2288	City of Tualatin	6/30/2021	Proportion	5.5	3.5	(367,677)	(233,977)	(66,850)	(66,850)	(66,850)	(66,850)	(33,427)	0	0
2288	City of Tualatin	6/30/2021	Contribution	5.5	3.5	(1,957,951)	(1,245,969)	(355,991)	(355,991)	(355,991)	(355,991)	(177,996)	0	0
2288	City of Tualatin	6/30/2020	Proportion	5.4	2.4	1,625,689	722,527	301,054	301,054	301,054	120,419	0	0	0
2288	City of Tualatin	6/30/2020	Contribution	5.4	2.4	(73,933)	(32,860)	(13,691)	(13,691)	(13,691)	(5,478)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2288	City of Tualatin	6/30/2019	Proportion	5.3	1.3	(2,732,760)	(670,300)	(515,615)	(515,615)	(154,685)	0	0	0	0
2288	City of Tualatin	6/30/2019	Contribution	5.3	1.3	691,113	169,517	130,399	130,399	39,118	0	0	0	0
2288	City of Tualatin	6/30/2018	Proportion	5.2	0.2	1,087,140	41,815	209,065	41,815	0	0	0	0	0
2288	City of Tualatin	6/30/2018	Contribution	5.2	0.2	(235,684)	(9,064)	(45,324)	(9,064)	0	0	0	0	0
2288	City of Tualatin	6/30/2017	Proportion	5.2	0.0	50,427	0	1,937	0	0	0	0	0	0
2288	City of Tualatin	6/30/2017	Contribution	5.2	0.0	235,362	0	9,052	0	0	0	0	0	0
2289	City Of St Paul	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2290	City of Molalla	6/30/2022	Proportion	5.4	4.4	(64,748)	(52,758)	(11,990)	(11,990)	(11,990)	(11,990)	(11,990)	(4,798)	0
2290	City of Molalla	6/30/2022	Contribution	5.4	4.4	258,531	210,655	47,876	47,876	47,876	47,876	47,876	19,151	0
2290	City of Molalla	6/30/2021	Proportion	5.5	3.5	(178,093)	(113,331)	(32,381)	(32,381)	(32,381)	(32,381)	(16,188)	0	0
2290	City of Molalla	6/30/2021	Contribution	5.5	3.5	(62,542)	(39,800)	(11,371)	(11,371)	(11,371)	(11,371)	(5,687)	0	0
2290	City of Molalla	6/30/2020	Proportion	5.4	2.4	49,793	22,130	9,221	9,221	3,688	0	0	0	0
2290	City of Molalla	6/30/2020	Contribution	5.4	2.4	144,604	64,267	26,779	26,779	26,779	10,709	0	0	0
2290	City of Molalla	6/30/2019	Proportion	5.3	1.3	497,794	122,102	93,923	93,923	28,179	0	0	0	0
2290	City of Molalla	6/30/2019	Contribution	5.3	1.3	61,247	15,023	11,556	11,556	3,467	0	0	0	0
2290	City of Molalla	6/30/2018	Proportion	5.2	0.2	(294,318)	(11,318)	(56,600)	(11,318)	0	0	0	0	0
2290	City of Molalla	6/30/2018	Contribution	5.2	0.2	104,388	4,013	20,075	4,013	0	0	0	0	0
2290	City of Molalla	6/30/2017	Proportion	5.2	0.0	176,111	0	6,771	0	0	0	0	0	0
2290	City of Molalla	6/30/2017	Contribution	5.2	0.0	87,575	0	3,370	0	0	0	0	0	0
2291	City of Florence	6/30/2022	Proportion	5.4	4.4	347,363	283,037	64,326	64,326	64,326	64,326	64,326	25,733	0
2291	City of Florence	6/30/2022	Contribution	5.4	4.4	(204,921)	(166,973)	(37,948)	(37,948)	(37,948)	(37,948)	(37,948)	(15,181)	0
2291	City of Florence	6/30/2021	Proportion	5.5	3.5	502,124	319,534	91,295	91,295	91,295	91,295	45,649	0	0
2291	City of Florence	6/30/2021	Contribution	5.5	3.5	(736,800)	(468,872)	(133,964)	(133,964)	(133,964)	(133,964)	(66,980)	0	0
2291	City of Florence	6/30/2020	Proportion	5.4	2.4	516,158	229,403	95,585	95,585	38,233	0	0	0	0
2291	City of Florence	6/30/2020	Contribution	5.4	2.4	(102,657)	(45,624)	(19,011)	(19,011)	(7,602)	0	0	0	0
2291	City of Florence	6/30/2019	Proportion	5.3	1.3	(65,711)	(12,398)	(16,119)	(12,398)	(3,721)	0	0	0	0
2291	City of Florence	6/30/2019	Contribution	5.3	1.3	(192,188)	(47,140)	(36,262)	(36,262)	(10,878)	0	0	0	0
2291	City of Florence	6/30/2018	Proportion	5.2	0.2	100,468	3,863	19,321	3,863	0	0	0	0	0
2291	City of Florence	6/30/2018	Contribution	5.2	0.2	(183,589)	(7,059)	(35,306)	(7,059)	0	0	0	0	0
2291	City of Florence	6/30/2017	Proportion	5.2	0.0	(30,760)	0	(1,185)	0	0	0	0	0	0
2291	City of Florence	6/30/2017	Contribution	5.2	0.0	(77,878)	0	(2,993)	0	0	0	0	0	0
2292	City of North Bend	6/30/2022	Proportion	5.4	4.4	126,526	103,095	23,431	23,431	23,431	23,431	23,431	9,371	0
2292	City of North Bend	6/30/2022	Contribution	5.4	4.4	(156,013)	(127,122)	(28,891)	(28,891)	(28,891)	(28,891)	(28,891)	(11,558)	0
2292	City of North Bend	6/30/2021	Proportion	5.5	3.5	(234,359)	(149,137)	(42,611)	(42,611)	(42,611)	(42,611)	(21,304)	0	0
2292	City of North Bend	6/30/2021	Contribution	5.5	3.5	(675,107)	(429,613)	(122,747)	(122,747)	(122,747)	(122,747)	(61,372)	0	0
2292	City of North Bend	6/30/2020	Proportion	5.4	2.4	(660,442)	(293,530)	(122,304)	(122,304)	(122,304)	(48,922)	0	0	0
2292	City of North Bend	6/30/2020	Contribution	5.4	2.4	(12,418)	(5,518)	(2,300)	(2,300)	(918)	0	0	0	0
2292	City of North Bend	6/30/2019	Proportion	5.3	1.3	(319,109)	(78,273)	(60,209)	(60,209)	(18,064)	0	0	0	0
2292	City of North Bend	6/30/2019	Contribution	5.3	1.3	(156,286)	(38,334)	(29,488)	(29,488)	(8,846)	0	0	0	0
2292	City of North Bend	6/30/2018	Proportion	5.2	0.2	663,410	25,515	127,579	25,515	0	0	0	0	0
2292	City of North Bend	6/30/2018	Contribution	5.2	0.2	(130,040)	(5,000)	(25,008)	(5,000)	0	0	0	0	0
2292	City of North Bend	6/30/2017	Proportion	5.2	0.0	77,878	0	2,993	0	0	0	0	0	0
2292	City of North Bend	6/30/2017	Contribution	5.2	0.0	59,564	0	2,289	0	0	0	0	0	0
2293	City of Lowell	6/30/2022	Proportion	5.4	4.4	157,660	128,464	29,196	29,196	29,196	29,196	29,196	11,680	0
2293	City of Lowell	6/30/2022	Contribution	5.4	4.4	(7,435)	(6,058)	(1,377)	(1,377)	(1,377)	(1,377)	(1,377)	(50)	0
2293	City of Lowell	6/30/2021	Proportion	5.5	3.5	(105,778)	(67,314)	(19,232)	(19,232)	(19,232)	(19,232)	(9,618)	0	0
2293	City of Lowell	6/30/2021	Contribution	5.5	3.5	(30,688)	(19,528)	(5,580)	(5,580)	(5,580)	(5,580)	(2,788)	0	0
2293	City of Lowell	6/30/2020	Proportion	5.4	2.4	149,640	66,507	27,711	27,711	11,085	0	0	0	0
2293	City of Lowell	6/30/2020	Contribution	5.4	2.4	(10,819)	(4,807)	(2,004)	(2,004)	(799)	0	0	0	0
2293	City of Lowell	6/30/2019	Proportion	5.3	1.3	(130,080)	(31,908)	(24,543)	(24,543)	(7,365)	0	0	0	0
2293	City of Lowell	6/30/2019	Contribution	5.3	1.3	2,370	582	447	447	135	0	0	0	0
2293	City of Lowell	6/30/2018	Proportion	5.2	0.2	93,716	3,606	18,022	3,606	0	0	0	0	0
2293	City of Lowell	6/30/2018	Contribution	5.2	0.2	(19,630)	(755)	(3,775)	(755)	0	0	0	0	0
2293	City of Lowell	6/30/2017	Proportion	5.2	0.0	17,753	0	683	0	0	0	0	0	0
2293	City of Lowell	6/30/2017	Contribution	5.2	0.0	1,174	0	44	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2022	Proportion	5.4	4.4	137,816	112,295	25,521	25,521	25,521	25,521	25,521	10,211	0
2294	City of Depoe Bay	6/30/2022	Contribution	5.4	4.4	(18,653)	(15,199)	(3,454)	(3,454)	(3,454)	(3,454)	(3,454)	(1,383)	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2294	City of Depoe Bay	6/30/2021	Proportion	5.5	3.5	(28,903)	(18,393)	(5,255)	(5,255)	(5,255)	(5,255)	(5,255)	(2,628)	0	0
2294	City of Depoe Bay	6/30/2021	Contribution	5.5	3.5	(120,403)	(76,621)	(21,891)	(21,891)	(21,891)	(21,891)	(21,891)	(10,948)	0	0
2294	City of Depoe Bay	6/30/2020	Proportion	5.4	2.4	(43,096)	(19,153)	(7,981)	(7,981)	(7,981)	(7,981)	(3,191)	0	0	0
2294	City of Depoe Bay	6/30/2020	Contribution	5.4	2.4	(18,780)	(8,346)	(3,478)	(3,478)	(3,478)	(3,478)	(1,390)	0	0	0
2294	City of Depoe Bay	6/30/2019	Proportion	5.3	1.3	147,444	36,164	27,820	27,820	27,820	27,820	8,344	0	0	0
2294	City of Depoe Bay	6/30/2019	Contribution	5.3	1.3	(28,133)	(6,901)	(5,308)	(5,308)	(5,308)	(1,593)	0	0	0	0
2294	City of Depoe Bay	6/30/2018	Proportion	5.2	0.2	(210,597)	(8,102)	(40,499)	(8,102)	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2018	Contribution	5.2	0.2	6,876	266	1,322	266	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2017	Proportion	5.2	0.0	(16,276)	0	(626)	0	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2017	Contribution	5.2	0.0	1,005	0	40	0	0	0	0	0	0	0
2295	City of Tigard	6/30/2022	Proportion	5.4	4.4	1,247,453	1,016,443	231,010	231,010	231,010	231,010	231,010	231,010	92,403	0
2295	City of Tigard	6/30/2022	Contribution	5.4	4.4	(152,462)	(124,228)	(28,234)	(28,234)	(28,234)	(28,234)	(28,234)	(11,292)	0	0
2295	City of Tigard	6/30/2021	Proportion	5.5	3.5	(26,992)	(17,176)	(4,908)	(4,908)	(4,908)	(4,908)	(2,452)	0	0	0
2295	City of Tigard	6/30/2021	Contribution	5.5	3.5	(1,317,646)	(838,502)	(239,572)	(239,572)	(239,572)	(239,572)	(119,786)	0	0	0
2295	City of Tigard	6/30/2020	Proportion	5.4	2.4	127,722	56,766	23,652	23,652	23,652	23,652	9,462	0	0	0
2295	City of Tigard	6/30/2020	Contribution	5.4	2.4	(110,478)	(49,101)	(20,459)	(20,459)	(20,459)	(8,183)	0	0	0	0
2295	City of Tigard	6/30/2019	Proportion	5.3	1.3	(1,036,064)	(254,128)	(195,484)	(195,484)	(195,484)	(58,644)	0	0	0	0
2295	City of Tigard	6/30/2019	Contribution	5.3	1.3	(291,940)	(71,608)	(55,083)	(55,083)	(16,525)	0	0	0	0	0
2295	City of Tigard	6/30/2018	Proportion	5.2	0.2	200,625	7,715	38,582	7,715	0	0	0	0	0	0
2295	City of Tigard	6/30/2018	Contribution	5.2	0.2	(239,040)	(9,195)	(45,969)	(9,195)	0	0	0	0	0	0
2295	City of Tigard	6/30/2017	Proportion	5.2	0.0	37,040	0	1,425	0	0	0	0	0	0	0
2295	City of Tigard	6/30/2017	Contribution	5.2	0.0	(86,446)	0	(3,326)	0	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2022	Proportion	5.4	4.4	1,006,298	819,947	186,351	186,351	186,351	186,351	186,351	74,543	0	0
2296	City of Happy Valley	6/30/2022	Contribution	5.4	4.4	(70,955)	(57,815)	(13,140)	(13,140)	(13,140)	(13,140)	(13,140)	(5,255)	0	0
2296	City of Happy Valley	6/30/2021	Proportion	5.5	3.5	587,484	373,854	106,815	106,815	106,815	106,815	53,409	0	0	0
2296	City of Happy Valley	6/30/2021	Contribution	5.5	3.5	(768,987)	(489,355)	(139,816)	(139,816)	(139,816)	(139,816)	(69,907)	0	0	0
2296	City of Happy Valley	6/30/2020	Proportion	5.4	2.4	58,605	26,046	10,853	10,853	10,853	4,340	0	0	0	0
2296	City of Happy Valley	6/30/2020	Contribution	5.4	2.4	68,493	30,441	12,684	12,684	12,684	5,073	0	0	0	0
2296	City of Happy Valley	6/30/2019	Proportion	5.3	1.3	(1,179,583)	(289,331)	(222,563)	(222,563)	(66,768)	0	0	0	0	0
2296	City of Happy Valley	6/30/2019	Contribution	5.3	1.3	1,899,632	465,948	358,421	358,421	107,527	0	0	0	0	0
2296	City of Happy Valley	6/30/2018	Proportion	5.2	0.2	458,999	17,654	88,269	17,654	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2018	Contribution	5.2	0.2	(157,026)	(6,041)	(30,197)	(6,041)	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2017	Proportion	5.2	0.0	350,283	0	13,473	0	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2017	Contribution	5.2	0.0	26,127	0	1,007	0	0	0	0	0	0	0
2297	City of Rainier	6/30/2022	Proportion	5.4	4.4	(139,123)	(113,359)	(25,764)	(25,764)	(25,764)	(25,764)	(25,764)	(10,303)	0	0
2297	City of Rainier	6/30/2022	Contribution	5.4	4.4	(47,972)	(39,088)	(8,884)	(8,884)	(8,884)	(8,884)	(8,884)	(3,552)	0	0
2297	City of Rainier	6/30/2021	Proportion	5.5	3.5	146,561	93,267	26,647	26,647	26,647	26,647	13,326	0	0	0
2297	City of Rainier	6/30/2021	Contribution	5.5	3.5	(270,042)	(171,844)	(49,099)	(49,099)	(49,099)	(49,099)	(24,547)	0	0	0
2297	City of Rainier	6/30/2020	Proportion	5.4	2.4	44,472	19,764	8,236	8,236	8,236	3,292	0	0	0	0
2297	City of Rainier	6/30/2020	Contribution	5.4	2.4	(78,117)	(34,719)	(14,466)	(14,466)	(14,466)	(5,787)	0	0	0	0
2297	City of Rainier	6/30/2019	Proportion	5.3	1.3	112,058	27,486	21,143	21,143	6,343	0	0	0	0	0
2297	City of Rainier	6/30/2019	Contribution	5.3	1.3	(109,650)	(26,894)	(20,689)	(20,689)	(6,205)	0	0	0	0	0
2297	City of Rainier	6/30/2018	Proportion	5.2	0.2	(30,077)	(1,157)	(5,784)	(1,157)	0	0	0	0	0	0
2297	City of Rainier	6/30/2018	Contribution	5.2	0.2	(55,233)	(2,123)	(10,622)	(2,123)	0	0	0	0	0	0
2297	City of Rainier	6/30/2017	Proportion	5.2	0.0	(2,937)	0	(112)	0	0	0	0	0	0	0
2297	City of Rainier	6/30/2017	Contribution	5.2	0.0	(30,170)	0	(1,160)	0	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2022	Proportion	5.4	4.4	(6,625)	(5,398)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(490)	0	0
2298	City of Lincoln City	6/30/2022	Contribution	5.4	4.4	37,816	30,813	7,003	7,003	7,003	7,003	7,003	2,801	0	0
2298	City of Lincoln City	6/30/2021	Proportion	5.5	3.5	(291,934)	(185,776)	(53,079)	(53,079)	(53,079)	(53,079)	(26,539)	0	0	0
2298	City of Lincoln City	6/30/2021	Contribution	5.5	3.5	(1,087,107)	(691,795)	(197,656)	(197,656)	(197,656)	(197,656)	(98,827)	0	0	0
2298	City of Lincoln City	6/30/2020	Proportion	5.4	2.4	(721,595)	(320,708)	(133,629)	(133,629)	(133,629)	(53,450)	0	0	0	0
2298	City of Lincoln City	6/30/2020	Contribution	5.4	2.4	1,915,250	851,222	354,676	354,676	354,676	141,870	0	0	0	0
2298	City of Lincoln City	6/30/2019	Proportion	5.3	1.3	627,261	153,857	118,351	118,351	35,506	0	0	0	0	0
2298	City of Lincoln City	6/30/2019	Contribution	5.3	1.3	210,602	51,658	39,736	39,736	11,922	0	0	0	0	0
2298	City of Lincoln City	6/30/2018	Proportion	5.2	0.2	(105,546)	(4,061)	(20,297)	(4,061)	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2018	Contribution	5.2	0.2	(239,597)	(9,217)	(46,076)	(9,217)	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2017	Proportion	5.2	0.0	2,531	0	96	0	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2017	Contribution	5.2	0.0	(131,751)	0	(5,066)	0	0	0	0	0	0	0
2299	City of Dunes City	6/30/2022	Proportion	5.4	4.4	(13,441)	(10,952)	(2,489)	(2,489)	(2,489)	(2,489)	(2,489)	(996)	0	0
2299	City of Dunes City	6/30/2022	Contribution	5.4	4.4	5,930	4,832	1,098	1,098	1,098	1,098	440	0	0	0
2299	City of Dunes City	6/30/2021	Proportion	5.5	3.5	(2,655)	(1,689)	(483)	(483)	(483)	(483)	(240)	0	0	0
2299	City of Dunes City	6/30/2021	Contribution	5.5	3.5	(9,664)	(6,150)	(1,757)	(1,757)	(1,757)	(879)	0	0	0	0
2299	City of Dunes City	6/30/2020	Proportion	5.4	2.4	14,349	6,378	2,657	2,657	1,064	0	0	0	0	0
2299	City of Dunes City	6/30/2020	Contribution	5.4	2.4	(4,252)	(1,891)	(787)	(787)	(787)	(317)	0	0	0	0
2299	City of Dunes City	6/30/2019	Proportion	5.3	1.3	625	479	146	146	0	0	0	0	0	0
2299	City of Dunes City	6/30/2019	Contribution	5.3	1.3	41,615	10,207	7,852	7,852	2,355	0	0	0	0	0
2299	City of Dunes City	6/30/2018	Proportion	5.2	0.2	32,060	1,235	6,165	1,235	0	0	0	0	0	0
2299	City of Dunes City	6/30/2018	Contribution	5.2	0.2	25,954	999	4,991	999	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2299	City of Dunes City	6/30/2017	Proportion	5.2	0.0	6,354	0	244	0	0	0	0	0	0
2299	City of Dunes City	6/30/2017	Contribution	5.2	0.0	4,891	0	186	0	0	0	0	0	0
2300	City of Yachats	6/30/2022	Proportion	5.4	4.4	(65,582)	(53,437)	(12,145)	(12,145)	(12,145)	(12,145)	(12,145)	(4,857)	0
2300	City of Yachats	6/30/2022	Contribution	5.4	4.4	38,090	31,036	7,054	7,054	7,054	7,054	7,054	2,820	0
2300	City of Yachats	6/30/2021	Proportion	5.5	3.5	(33,370)	(21,236)	(6,067)	(6,067)	(6,067)	(6,067)	(3,035)	0	0
2300	City of Yachats	6/30/2021	Contribution	5.5	3.5	(131,266)	(83,532)	(23,867)	(23,867)	(23,867)	(23,867)	(11,931)	0	0
2300	City of Yachats	6/30/2020	Proportion	5.4	2.4	(105,403)	(46,846)	(19,519)	(19,519)	(19,519)	(7,808)	0	0	0
2300	City of Yachats	6/30/2020	Contribution	5.4	2.4	(24,610)	(10,939)	(4,557)	(4,557)	(4,557)	(1,825)	0	0	0
2300	City of Yachats	6/30/2019	Proportion	5.3	1.3	195,692	48,000	36,923	36,923	11,077	0	0	0	0
2300	City of Yachats	6/30/2019	Contribution	5.3	1.3	(45,905)	(11,261)	(8,661)	(8,661)	(2,600)	0	0	0	0
2300	City of Yachats	6/30/2018	Proportion	5.2	0.2	(33,368)	(1,283)	(6,417)	(1,283)	0	0	0	0	0
2300	City of Yachats	6/30/2018	Contribution	5.2	0.2	(3,428)	(133)	(659)	(133)	0	0	0	0	0
2300	City of Yachats	6/30/2017	Proportion	5.2	0.0	(119,285)	0	(4,590)	0	0	0	0	0	0
2300	City of Yachats	6/30/2017	Contribution	5.2	0.0	(4,071)	0	(156)	0	0	0	0	0	0
2301	City of Moro	6/30/2022	Proportion	5.4	4.4	20,874	17,008	3,866	3,866	3,866	3,866	3,866	1,544	0
2301	City of Moro	6/30/2022	Contribution	5.4	4.4	(9,714)	(7,915)	(1,799)	(1,799)	(1,799)	(1,799)	(1,799)	(719)	0
2301	City of Moro	6/30/2021	Proportion	5.5	3.5	19,250	12,250	3,500	3,500	3,500	1,750	0	0	0
2301	City of Moro	6/30/2021	Contribution	5.5	3.5	(21,189)	(13,483)	(3,853)	(3,853)	(3,853)	(1,924)	0	0	0
2301	City of Moro	6/30/2020	Proportion	5.4	2.4	(3,839)	(1,706)	(711)	(711)	0	0	0	0	0
2301	City of Moro	6/30/2020	Contribution	5.4	2.4	(7,510)	(3,337)	(1,391)	(1,391)	(1,391)	(555)	0	0	0
2301	City of Moro	6/30/2019	Proportion	5.3	1.3	22,820	5,596	4,306	4,306	1,290	0	0	0	0
2301	City of Moro	6/30/2019	Contribution	5.3	1.3	(10,137)	(2,485)	(1,913)	(1,913)	(572)	0	0	0	0
2301	City of Moro	6/30/2018	Proportion	5.2	0.2	(4,655)	(180)	(895)	(180)	0	0	0	0	0
2301	City of Moro	6/30/2018	Contribution	5.2	0.2	(4,671)	(181)	(898)	(181)	0	0	0	0	0
2301	City of Moro	6/30/2017	Proportion	5.2	0.0	(22,601)	0	(871)	0	0	0	0	0	0
2301	City of Moro	6/30/2017	Contribution	5.2	0.0	(5,200)	0	(200)	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2022	Proportion	5.4	4.4	9,167	7,469	1,698	1,698	1,698	1,698	1,698	677	0
2302	City of Mt. Vernon	6/30/2022	Contribution	5.4	4.4	(10,135)	(8,258)	(1,877)	(1,877)	(1,877)	(1,877)	(1,877)	(750)	0
2302	City of Mt. Vernon	6/30/2021	Proportion	5.5	3.5	9,304	5,920	1,692	1,692	844	0	0	0	0
2302	City of Mt. Vernon	6/30/2021	Contribution	5.5	3.5	(28,659)	(18,237)	(5,211)	(5,211)	(5,211)	(2,604)	0	0	0
2302	City of Mt. Vernon	6/30/2020	Proportion	5.4	2.4	(6,255)	(2,781)	(1,158)	(1,158)	(465)	0	0	0	0
2302	City of Mt. Vernon	6/30/2020	Contribution	5.4	2.4	(6,420)	(2,853)	(1,189)	(1,189)	(475)	0	0	0	0
2302	City of Mt. Vernon	6/30/2019	Proportion	5.3	1.3	50,710	12,438	9,568	9,568	2,870	0	0	0	0
2302	City of Mt. Vernon	6/30/2019	Contribution	5.3	1.3	(10,331)	(2,535)	(1,949)	(1,949)	(586)	0	0	0	0
2302	City of Mt. Vernon	6/30/2018	Proportion	5.2	0.2	(40,993)	(1,578)	(7,883)	(1,578)	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2018	Contribution	5.2	0.2	955	35	184	35	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2017	Proportion	5.2	0.0	97	0	2	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2017	Contribution	5.2	0.0	(2,875)	0	(110)	0	0	0	0	0	0
2303	City of Woodburn	6/30/2022	Proportion	5.4	4.4	(780,809)	(636,215)	(144,594)	(144,594)	(144,594)	(144,594)	(144,594)	(57,839)	0
2303	City of Woodburn	6/30/2022	Contribution	5.4	4.4	192,007	156,450	35,557	35,557	35,557	35,557	35,557	14,222	0
2303	City of Woodburn	6/30/2021	Proportion	5.5	3.5	1,126,699	716,991	204,854	204,854	204,854	204,854	102,429	0	0
2303	City of Woodburn	6/30/2021	Contribution	5.5	3.5	(1,762,377)	(1,121,513)	(320,432)	(320,432)	(320,432)	(160,217)	0	0	0
2303	City of Woodburn	6/30/2020	Proportion	5.4	2.4	336,902	149,735	62,389	62,389	24,957	0	0	0	0
2303	City of Woodburn	6/30/2020	Contribution	5.4	2.4	(69,917)	(31,073)	(12,948)	(12,948)	(5,177)	0	0	0	0
2303	City of Woodburn	6/30/2019	Proportion	5.3	1.3	(1,946,300)	(477,396)	(367,226)	(367,226)	(110,170)	0	0	0	0
2303	City of Woodburn	6/30/2019	Contribution	5.3	1.3	3,351,424	822,048	632,344	632,344	189,704	0	0	0	0
2303	City of Woodburn	6/30/2018	Proportion	5.2	0.2	662,958	25,498	127,492	25,498	0	0	0	0	0
2303	City of Woodburn	6/30/2018	Contribution	5.2	0.2	(146,326)	(5,626)	(28,140)	(5,626)	0	0	0	0	0
2303	City of Woodburn	6/30/2017	Proportion	5.2	0.0	(1,412,096)	0	(54,311)	0	0	0	0	0	0
2303	City of Woodburn	6/30/2017	Contribution	5.2	0.0	151,784	0	5,839	0	0	0	0	0	0
2304	City of Gladstone	6/30/2022	Proportion	5.4	4.4	630,699	513,903	116,796	116,796	116,796	116,796	116,796	46,719	0
2304	City of Gladstone	6/30/2022	Contribution	5.4	4.4	(188,703)	(153,758)	(34,945)	(34,945)	(34,945)	(34,945)	(34,945)	(13,978)	0
2304	City of Gladstone	6/30/2021	Proportion	5.5	3.5	181,591	115,557	33,017	33,017	33,017	16,506	0	0	0
2304	City of Gladstone	6/30/2021	Contribution	5.5	3.5	(644,861)	(410,367)	(117,247)	(117,247)	(117,247)	(58,626)	0	0	0
2304	City of Gladstone	6/30/2020	Proportion	5.4	2.4	537,942	239,085	99,619	99,619	39,847	0	0	0	0
2304	City of Gladstone	6/30/2020	Contribution	5.4	2.4	10,353	4,602	1,917	1,917	768	0	0	0	0
2304	City of Gladstone	6/30/2019	Proportion	5.3	1.3	(742,027)	(182,007)	(140,005)	(140,005)	(42,002)	0	0	0	0
2304	City of Gladstone	6/30/2019	Contribution	5.3	1.3	(74,198)	(18,198)	(14,000)	(14,000)	(4,198)	0	0	0	0
2304	City of Gladstone	6/30/2018	Proportion	5.2	0.2	990,129	38,084	190,409	38,084	0	0	0	0	0
2304	City of Gladstone	6/30/2018	Contribution	5.2	0.2	(181,575)	(6,985)	(34,918)	(6,985)	0	0	0	0	0
2304	City of Gladstone	6/30/2017	Proportion	5.2	0.0	319,914	0	12,304	0	0	0	0	0	0
2304	City of Gladstone	6/30/2017	Contribution	5.2	0.0	80,968	0	3,113	0	0	0	0	0	0
2305	City of Elkton	6/30/2022	Proportion	5.4	4.4	20,171	16,436	3,735	3,735	3,735	3,735	3,735	1,496	0
2305	City of Elkton	6/30/2022	Contribution	5.4	4.4	2,791	2,274	517	517	517	517	206	0	0
2305	City of Elkton	6/30/2021	Proportion	5.5	3.5	8,975	5,711	1,632	1,632	815	0	0	0	0
2305	City of Elkton	6/30/2021	Contribution	5.5	3.5	(7,124)	(4,534)	(1,295)	(1,295)	(1,295)	(649)	0	0	0
2305	City of Elkton	6/30/2020	Proportion	5.4	2.4	22,852	10,156	4,232	4,232	1,692	0	0	0	0
2305	City of Elkton	6/30/2020	Contribution	5.4	2.4	6,373	2,833	1,180	1,180	473	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2305	City of Elkton	6/30/2019	Proportion	5.3	1.3	(6,318)	(1,550)	(1,192)	(1,192)	(358)	0	0	0	0
2305	City of Elkton	6/30/2019	Contribution	5.3	1.3	1,777	437	335	335	102	0	0	0	0
2305	City of Elkton	6/30/2018	Proportion	5.2	0.2	5,780	220	1,112	220	0	0	0	0	0
2305	City of Elkton	6/30/2018	Contribution	5.2	0.2	(37)	(2)	(7)	(2)	0	0	0	0	0
2305	City of Elkton	6/30/2017	Proportion	5.2	0.0	(2,488)	0	(98)	0	0	0	0	0	0
2305	City of Elkton	6/30/2017	Contribution	5.2	0.0	1,263	0	48	0	0	0	0	0	0
2306	City of Imbler	6/30/2022	Proportion	5.4	4.4	26,666	21,728	4,938	4,938	4,938	4,938	4,938	1,976	0
2306	City of Imbler	6/30/2022	Contribution	5.4	4.4	(145)	(118)	(27)	(27)	(27)	(27)	(27)	(10)	0
2306	City of Imbler	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2021	Contribution	5.5	3.5	5,135	3,267	934	934	934	934	465	0	0
2306	City of Imbler	6/30/2020	Proportion	5.4	2.4	(36,230)	(16,103)	(6,709)	(6,709)	(6,709)	(2,685)	0	0	0
2306	City of Imbler	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2019	Proportion	5.3	1.3	11,468	2,812	2,164	2,164	648	0	0	0	0
2306	City of Imbler	6/30/2019	Contribution	5.3	1.3	(3,131)	(767)	(591)	(591)	(176)	0	0	0	0
2306	City of Imbler	6/30/2018	Proportion	5.2	0.2	10,532	407	2,025	407	0	0	0	0	0
2306	City of Imbler	6/30/2018	Contribution	5.2	0.2	(607)	(22)	(117)	(22)	0	0	0	0	0
2306	City of Imbler	6/30/2017	Proportion	5.2	0.0	4,349	0	169	0	0	0	0	0	0
2306	City of Imbler	6/30/2017	Contribution	5.2	0.0	938	0	38	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2022	Proportion	5.4	4.4	(49,509)	(40,341)	(9,168)	(9,168)	(9,168)	(9,168)	(9,168)	(3,669)	0
2307	City of Yoncalla	6/30/2022	Contribution	5.4	4.4	22,604	18,418	4,186	4,186	4,186	4,186	1,674	0	0
2307	City of Yoncalla	6/30/2021	Proportion	5.5	3.5	13,805	8,785	2,510	2,510	2,510	1,255	0	0	0
2307	City of Yoncalla	6/30/2021	Contribution	5.5	3.5	(46,942)	(29,872)	(8,535)	(8,535)	(8,535)	(4,267)	0	0	0
2307	City of Yoncalla	6/30/2020	Proportion	5.4	2.4	127,804	56,803	23,667	23,667	23,667	9,469	0	0	0
2307	City of Yoncalla	6/30/2020	Contribution	5.4	2.4	(1,485)	(660)	(275)	(275)	(275)	(110)	0	0	0
2307	City of Yoncalla	6/30/2019	Proportion	5.3	1.3	(95,385)	(23,397)	(17,997)	(17,997)	(5,400)	0	0	0	0
2307	City of Yoncalla	6/30/2019	Contribution	5.3	1.3	7,088	1,740	1,337	1,337	403	0	0	0	0
2307	City of Yoncalla	6/30/2018	Proportion	5.2	0.2	(33,752)	(1,297)	(6,491)	(1,297)	0	0	0	0	0
2307	City of Yoncalla	6/30/2018	Contribution	5.2	0.2	(8,382)	(322)	(1,612)	(322)	0	0	0	0	0
2307	City of Yoncalla	6/30/2017	Proportion	5.2	0.0	38,149	0	1,469	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2017	Contribution	5.2	0.0	(2,675)	0	(105)	0	0	0	0	0	0
2308	City of North Powder	6/30/2022	Proportion	5.4	4.4	54,774	44,631	10,143	10,143	10,143	10,143	10,143	4,059	0
2308	City of North Powder	6/30/2022	Contribution	5.4	4.4	(11,517)	(9,384)	(2,133)	(2,133)	(2,133)	(2,133)	(852)	0	0
2308	City of North Powder	6/30/2021	Proportion	5.5	3.5	87,311	55,561	15,875	15,875	15,875	7,936	0	0	0
2308	City of North Powder	6/30/2021	Contribution	5.5	3.5	(15,004)	(9,548)	(2,728)	(2,728)	(2,728)	(1,364)	0	0	0
2308	City of North Powder	6/30/2020	Proportion	5.4	2.4	(66,435)	(29,526)	(12,303)	(12,303)	(12,303)	(4,920)	0	0	0
2308	City of North Powder	6/30/2020	Contribution	5.4	2.4	11,171	4,964	2,069	2,069	826	0	0	0	0
2308	City of North Powder	6/30/2019	Proportion	5.3	1.3	(29,810)	(7,310)	(5,625)	(5,625)	(1,685)	0	0	0	0
2308	City of North Powder	6/30/2019	Contribution	5.3	1.3	(8,023)	(1,967)	(1,514)	(1,514)	(453)	0	0	0	0
2308	City of North Powder	6/30/2018	Proportion	5.2	0.2	17,455	670	3,357	670	0	0	0	0	0
2308	City of North Powder	6/30/2018	Contribution	5.2	0.2	(6,663)	(258)	(1,281)	(258)	0	0	0	0	0
2308	City of North Powder	6/30/2017	Proportion	5.2	0.0	(2,255)	0	(85)	0	0	0	0	0	0
2308	City of North Powder	6/30/2017	Contribution	5.2	0.0	278	0	13	0	0	0	0	0	0
2309	City of Gearhart	6/30/2022	Proportion	5.4	4.4	557,033	453,879	103,154	103,154	103,154	103,154	103,154	41,263	0
2309	City of Gearhart	6/30/2022	Contribution	5.4	4.4	(58,025)	(47,280)	(10,745)	(10,745)	(10,745)	(10,745)	(4,300)	0	0
2309	City of Gearhart	6/30/2021	Proportion	5.5	3.5	2,361	1,503	429	429	429	216	0	0	0
2309	City of Gearhart	6/30/2021	Contribution	5.5	3.5	(70,614)	(44,936)	(12,839)	(12,839)	(12,839)	(6,419)	0	0	0
2309	City of Gearhart	6/30/2020	Proportion	5.4	2.4	157,794	70,131	29,221	29,221	29,221	11,689	0	0	0
2309	City of Gearhart	6/30/2020	Contribution	5.4	2.4	20,724	9,210	3,838	3,838	1,534	0	0	0	0
2309	City of Gearhart	6/30/2019	Proportion	5.3	1.3	(224,589)	(55,089)	(42,375)	(42,375)	(12,714)	0	0	0	0
2309	City of Gearhart	6/30/2019	Contribution	5.3	1.3	13,414	3,290	2,531	2,531	759	0	0	0	0
2309	City of Gearhart	6/30/2018	Proportion	5.2	0.2	151,902	5,842	29,212	5,842	0	0	0	0	0
2309	City of Gearhart	6/30/2018	Contribution	5.2	0.2	(35,843)	(1,378)	(6,893)	(1,378)	0	0	0	0	0
2309	City of Gearhart	6/30/2017	Proportion	5.2	0.0	(25,538)	0	(983)	0	0	0	0	0	0
2309	City of Gearhart	6/30/2017	Contribution	5.2	0.0	56,697	0	2,182	0	0	0	0	0	0
2400	Gilliam County Fire Services	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2400	Gilliam County Fire Services	6/30/2022	Contribution	5.4	4.4	2,261	1,842	419	419	419	419	166	0	0
2403	Central Coos Fire and Rescue	6/30/2022	Proportion	5.4	4.4	65,458	53,336	12,122	12,122	12,122	12,122	4,848	0	0
2403	Central Coos Fire and Rescue	6/30/2022	Contribution	5.4	4.4	(32,819)	(26,741)	(6,078)	(6,078)	(6,078)	(6,078)	(2,429)	0	0
2403	Central Coos Fire and Rescue	6/30/2021	Proportion	5.5	3.5	(6,820)	(4,340)	(1,240)	(1,240)	(1,240)	(620)	0	0	0
2403	Central Coos Fire and Rescue	6/30/2021	Contribution	5.5	3.5	(44,343)	(28,219)	(8,062)	(8,062)	(8,062)	(4,033)	0	0	0
2403	Central Coos Fire and Rescue	6/30/2020	Proportion	5.4	2.4	(7,485)	(3,327)	(1,386)	(1,386)	(555)	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2020	Contribution	5.4	2.4	(28,552)	(12,691)	(5,287)	(5,287)	(2,117)	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2019	Proportion	5.3	1.3	170,747	41,883	32,216	32,216	9,667	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2019	Contribution	5.3	1.3	(31,411)	(7,703)	(5,927)	(5,927)	(1,776)	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2018	Proportion	5.2	0.2	1,038	5,196	1,038	1,038	0	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2018	Contribution	5.2	0.2	(3,944)	(154)	(758)	(154)	0	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2017	Proportion	5.2	0.0	(9,711)	0	(371)	0	0	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2017	Contribution	5.2	0.0	5,810	0	225	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2501	Port of The Dalles	6/30/2022	Proportion	5.4	4.4	(370)	(301)	(69)	(69)	(69)	(69)	(69)	(69)	(25)	0
2501	Port of The Dalles	6/30/2022	Contribution	5.4	4.4	(15,102)	(12,305)	(2,797)	(2,797)	(2,797)	(2,797)	(2,797)	(2,797)	(1,117)	0
2501	Port of The Dalles	6/30/2021	Proportion	5.5	3.5	24,001	15,273	4,364	4,364	4,364	4,364	4,364	2,181	0	0
2501	Port of The Dalles	6/30/2021	Contribution	5.5	3.5	(30,996)	(19,724)	(5,636)	(5,636)	(5,636)	(5,636)	(5,636)	(2,816)	0	0
2501	Port of The Dalles	6/30/2020	Proportion	5.4	2.4	(65,326)	(29,035)	(12,097)	(12,097)	(12,097)	(12,097)	(12,097)	(4,841)	0	0
2501	Port of The Dalles	6/30/2020	Contribution	5.4	2.4	1,467	651	272	272	272	272	107	0	0	0
2501	Port of The Dalles	6/30/2019	Proportion	5.3	1.3	(56,914)	(13,962)	(10,738)	(10,738)	(3,224)	0	0	0	0	0
2501	Port of The Dalles	6/30/2019	Contribution	5.3	1.3	(13,783)	(3,379)	(2,601)	(2,601)	(778)	0	0	0	0	0
2501	Port of The Dalles	6/30/2018	Proportion	5.2	0.2	1,202	47	231	47	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2018	Contribution	5.2	0.2	(18,466)	(711)	(3,551)	(711)	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2017	Proportion	5.2	0.0	13,137	0	507	0	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2017	Contribution	5.2	0.0	(11,644)	0	(449)	0	0	0	0	0	0	0
2507	Port of Astoria	6/30/2022	Proportion	5.4	4.4	(177,138)	(144,335)	(32,803)	(32,803)	(32,803)	(32,803)	(32,803)	(32,803)	(13,123)	0
2507	Port of Astoria	6/30/2022	Contribution	5.4	4.4	23,372	19,044	4,328	4,328	4,328	4,328	4,328	4,328	1,732	0
2507	Port of Astoria	6/30/2021	Proportion	5.5	3.5	302,045	192,211	54,917	54,917	54,917	54,917	27,460	0	0	0
2507	Port of Astoria	6/30/2021	Contribution	5.5	3.5	(176,215)	(112,137)	(32,039)	(32,039)	(32,039)	(32,039)	(16,020)	0	0	0
2507	Port of Astoria	6/30/2020	Proportion	5.4	2.4	(422,955)	(187,980)	(78,325)	(78,325)	(78,325)	(78,325)	(31,330)	0	0	0
2507	Port of Astoria	6/30/2020	Contribution	5.4	2.4	41,171	18,299	7,624	7,624	7,624	3,051	0	0	0	0
2507	Port of Astoria	6/30/2019	Proportion	5.3	1.3	53,329	13,081	10,062	10,062	3,019	0	0	0	0	0
2507	Port of Astoria	6/30/2019	Contribution	5.3	1.3	(11,883)	(2,915)	(2,242)	(2,242)	(673)	0	0	0	0	0
2507	Port of Astoria	6/30/2018	Proportion	5.2	0.2	24,870	955	4,783	955	0	0	0	0	0	0
2507	Port of Astoria	6/30/2018	Contribution	5.2	0.2	18,380	705	3,535	705	0	0	0	0	0	0
2507	Port of Astoria	6/30/2017	Proportion	5.2	0.0	(130,098)	0	(5,003)	0	0	0	0	0	0	0
2507	Port of Astoria	6/30/2017	Contribution	5.2	0.0	32,118	0	1,233	0	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2022	Proportion	5.4	4.4	425,467	346,677	78,790	78,790	78,790	78,790	78,790	78,790	31,517	0
2508	Multnomah Drainage	6/30/2022	Contribution	5.4	4.4	(3,510)	(2,860)	(650)	(650)	(650)	(650)	(650)	(650)	(260)	0
2508	Multnomah Drainage	6/30/2021	Proportion	5.5	3.5	803,148	511,094	146,027	146,027	146,027	146,027	73,013	0	0	0
2508	Multnomah Drainage	6/30/2021	Contribution	5.5	3.5	(466,087)	(296,601)	(84,743)	(84,743)	(84,743)	(84,743)	(42,372)	0	0	0
2508	Multnomah Drainage	6/30/2020	Proportion	5.4	2.4	1,010,764	449,227	187,179	187,179	187,179	74,869	0	0	0	0
2508	Multnomah Drainage	6/30/2020	Contribution	5.4	2.4	125,519	55,787	23,244	23,244	23,244	9,299	0	0	0	0
2508	Multnomah Drainage	6/30/2019	Proportion	5.3	1.3	(167,516)	(41,088)	(31,607)	(31,607)	(9,481)	0	0	0	0	0
2508	Multnomah Drainage	6/30/2019	Contribution	5.3	1.3	13,307	3,263	2,511	2,511	752	0	0	0	0	0
2508	Multnomah Drainage	6/30/2018	Proportion	5.2	0.2	232,627	8,947	44,736	8,947	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2018	Contribution	5.2	0.2	(34,845)	(1,340)	(6,701)	(1,340)	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2017	Proportion	5.2	0.0	157,090	0	6,040	0	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2017	Contribution	5.2	0.0	38,514	0	1,479	0	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2022	Proportion	5.4	4.4	11,186	9,115	2,071	2,071	2,071	2,071	2,071	831	0	0
2510	Horsefly Irrigation District	6/30/2022	Contribution	5.4	4.4	2,577	2,100	477	477	477	477	477	192	0	0
2510	Horsefly Irrigation District	6/30/2021	Proportion	5.5	3.5	(70,017)	(44,557)	(12,730)	(12,730)	(12,730)	(12,730)	(6,367)	0	0	0
2510	Horsefly Irrigation District	6/30/2021	Contribution	5.5	3.5	(31,007)	(19,731)	(5,638)	(5,638)	(5,638)	(5,638)	(2,817)	0	0	0
2510	Horsefly Irrigation District	6/30/2020	Proportion	5.4	2.4	100,647	44,733	18,638	18,638	18,638	7,457	0	0	0	0
2510	Horsefly Irrigation District	6/30/2020	Contribution	5.4	2.4	(9,422)	(4,187)	(1,745)	(1,745)	(1,745)	(697)	0	0	0	0
2510	Horsefly Irrigation District	6/30/2019	Proportion	5.3	1.3	116,111	28,479	21,908	21,908	6,571	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2019	Contribution	5.3	1.3	2,234	546	422	422	124	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2018	Proportion	5.2	0.2	(39,991)	(1,536)	(7,691)	(1,536)	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2018	Contribution	5.2	0.2	9,460	365	1,819	365	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2017	Proportion	5.2	0.0	(5,517)	0	(212)	0	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2017	Contribution	5.2	0.0	7,594	0	294	0	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2022	Proportion	5.4	4.4	2,204	1,796	408	408	408	408	408	164	0	0
2511	Grants Pass Irrigation District	6/30/2022	Contribution	5.4	4.4	(6,178)	(5,034)	(1,144)	(1,144)	(1,144)	(1,144)	(1,144)	(458)	0	0
2511	Grants Pass Irrigation District	6/30/2021	Proportion	5.5	3.5	260,858	166,000	47,429	47,429	47,429	23,713	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2021	Contribution	5.5	3.5	(110,468)	(70,298)	(20,085)	(20,085)	(20,085)	(20,085)	(10,043)	0	0	0
2511	Grants Pass Irrigation District	6/30/2020	Proportion	5.4	2.4	55,205	24,536	10,223	10,223	4,090	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2020	Contribution	5.4	2.4	14,040	6,240	2,600	2,600	1,040	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2019	Proportion	5.3	1.3	(239,308)	(58,700)	(45,152)	(45,152)	(13,548)	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2019	Contribution	5.3	1.3	7,803	1,915	1,472	1,472	443	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2018	Proportion	5.2	0.2	(14,820)	(570)	(2,850)	(570)	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2018	Contribution	5.2	0.2	(27,096)	(1,041)	(5,211)	(1,041)	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2017	Proportion	5.2	0.0	46,529	0	1,789	0	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2017	Contribution	5.2	0.0	(3,819)	0	(149)	0	0	0	0	0	0	0
2512	Port of Portland	6/30/2022	Proportion	5.4	4.4	(6,742,574)	(5,493,949)	(1,248,625)	(1,248,625)	(1,248,625)	(1,248,625)	(1,248,625)	(1,248,625)	(499,449)	0
2512	Port of Portland	6/30/2022	Contribution	5.4	4.4	32,559	26,530	6,029	6,029	6,029	6,029	6,029	2,414	0	0
2512	Port of Portland	6/30/2021	Proportion	5.5	3.5	(2,470,087)	(1,571,873)	(449,107)	(449,107)	(449,107)	(449,107)	(224,552)	0	0	0
2512	Port of Portland	6/30/2021	Contribution	5.5	3.5	(10,134,448)	(6,449,194)	(1,842,627)	(1,842,627)	(1,842,627)	(1,842,627)	(921,313)	0	0	0
2512	Port of Portland	6/30/2020	Proportion	5.4	2.4	(2,848,334)	(1,285,927)	(527,469)	(527,469)	(210,989)	0	0	0	0	0
2512	Port of Portland	6/30/2020	Contribution	5.4	2.4	(2,225,928)	(989,301)	(412,209)	(412,209)	(164,883)	0	0	0	0	0
2512	Port of Portland	6/30/2019	Proportion	5.3	1.3	(16,929,971)	(4,152,635)	(3,194,334)	(3,194,334)	(958,301)	0	0	0	0	0
2512	Port of Portland	6/30/2019	Contribution	5.3	1.3	32,215,548	7,901,928	6,078,405	6,078,405	1,823,523	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2512	Port of Portland	6/30/2018	Proportion	5.2	0.2	(341,240)	(13,125)	(65,623)	(13,125)	0	0	0	0	0
2512	Port of Portland	6/30/2018	Contribution	5.2	0.2	(2,484,162)	(95,547)	(477,723)	(95,547)	0	0	0	0	0
2512	Port of Portland	6/30/2017	Proportion	5.2	0.0	1,631,001	0	62,731	0	0	0	0	0	0
2512	Port of Portland	6/30/2017	Contribution	5.2	0.0	(1,063,273)	0	(40,893)	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2022	Proportion	5.4	4.4	246,095	200,522	45,573	45,573	45,573	45,573	45,573	18,230	0
2513	Port of Coos Bay	6/30/2022	Contribution	5.4	4.4	(47,685)	(38,854)	(8,831)	(8,831)	(8,831)	(8,831)	(8,831)	(3,530)	0
2513	Port of Coos Bay	6/30/2021	Proportion	5.5	3.5	(480,894)	(306,024)	(87,435)	(87,435)	(87,435)	(87,435)	(43,719)	0	0
2513	Port of Coos Bay	6/30/2021	Contribution	5.5	3.5	(254,665)	(162,059)	(46,303)	(46,303)	(46,303)	(46,303)	(23,150)	0	0
2513	Port of Coos Bay	6/30/2020	Proportion	5.4	2.4	(552,304)	(245,467)	(102,279)	(102,279)	(102,279)	(40,909)	0	0	0
2513	Port of Coos Bay	6/30/2020	Contribution	5.4	2.4	(69,704)	(30,980)	(12,908)	(12,908)	(12,908)	(5,164)	0	0	0
2513	Port of Coos Bay	6/30/2019	Proportion	5.3	1.3	(234,283)	(57,467)	(44,204)	(44,204)	(13,263)	0	0	0	0
2513	Port of Coos Bay	6/30/2019	Contribution	5.3	1.3	(138,467)	(33,963)	(26,126)	(26,126)	(7,837)	0	0	0	0
2513	Port of Coos Bay	6/30/2018	Proportion	5.2	0.2	552,423	21,248	106,235	21,248	0	0	0	0	0
2513	Port of Coos Bay	6/30/2018	Contribution	5.2	0.2	(106,992)	(4,117)	(20,575)	(4,117)	0	0	0	0	0
2513	Port of Coos Bay	6/30/2017	Proportion	5.2	0.0	305,131	0	11,736	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2017	Contribution	5.2	0.0	45,675	0	1,755	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2022	Proportion	5.4	4.4	4,246,087	3,459,775	786,312	786,312	786,312	786,312	786,312	314,527	0
2515	Klamath County Fire District 1	6/30/2022	Contribution	5.4	4.4	(669,717)	(545,695)	(124,022)	(124,022)	(124,022)	(124,022)	(124,022)	(49,607)	0
2515	Klamath County Fire District 1	6/30/2021	Proportion	5.5	3.5	345,474	219,848	62,813	62,813	62,813	62,813	31,409	0	0
2515	Klamath County Fire District 1	6/30/2021	Contribution	5.5	3.5	(2,043,634)	(1,300,494)	(371,570)	(371,570)	(371,570)	(371,570)	(185,784)	0	0
2515	Klamath County Fire District 1	6/30/2020	Proportion	5.4	2.4	2,402,692	1,067,863	444,943	444,943	444,943	177,977	0	0	0
2515	Klamath County Fire District 1	6/30/2020	Contribution	5.4	2.4	(507,814)	(225,694)	(94,040)	(94,040)	(94,040)	(37,614)	0	0	0
2515	Klamath County Fire District 1	6/30/2019	Proportion	5.3	1.3	(380,641)	(93,365)	(71,819)	(71,819)	(21,546)	0	0	0	0
2515	Klamath County Fire District 1	6/30/2019	Contribution	5.3	1.3	(636,698)	(156,170)	(120,132)	(120,132)	(36,038)	0	0	0	0
2515	Klamath County Fire District 1	6/30/2018	Proportion	5.2	0.2	864,868	166,321	33,263	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2018	Contribution	5.2	0.2	(470,785)	(18,105)	(90,536)	(18,105)	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2017	Proportion	5.2	0.0	(397,840)	0	(15,300)	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2017	Contribution	5.2	0.0	(161,774)	0	(6,224)	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2022	Proportion	5.4	4.4	(351,003)	(286,002)	(65,001)	(65,001)	(65,001)	(65,001)	(65,001)	(25,998)	0
2518	Clackamas County Housing Authority	6/30/2022	Contribution	5.4	4.4	253,416	206,487	46,929	46,929	46,929	46,929	46,929	18,771	0
2518	Clackamas County Housing Authority	6/30/2021	Proportion	5.5	3.5	(2,207)	(1,405)	(401)	(401)	(401)	(202)	0	0	0
2518	Clackamas County Housing Authority	6/30/2021	Contribution	5.5	3.5	(308,453)	(196,289)	(56,082)	(56,082)	(56,082)	(56,082)	(28,043)	0	0
2518	Clackamas County Housing Authority	6/30/2020	Proportion	5.4	2.4	(282,582)	(125,592)	(52,330)	(52,330)	(52,330)	(20,932)	0	0	0
2518	Clackamas County Housing Authority	6/30/2020	Contribution	5.4	2.4	170,125	75,610	31,505	31,505	31,505	12,600	0	0	0
2518	Clackamas County Housing Authority	6/30/2019	Proportion	5.3	1.3	205,757	50,469	38,822	38,822	11,647	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2019	Contribution	5.3	1.3	59,122	14,502	11,155	11,155	3,347	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2018	Proportion	5.2	0.2	(204,616)	(7,871)	(39,349)	(7,871)	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2018	Contribution	5.2	0.2	34,752	1,337	6,683	1,337	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2017	Proportion	5.2	0.0	(230,166)	0	(8,851)	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2017	Contribution	5.2	0.0	109,148	0	4,198	0	0	0	0	0	0
2519	Home Forward	6/30/2022	Proportion	5.4	4.4	587,478	478,686	108,792	108,792	108,792	108,792	108,792	43,518	0
2519	Home Forward	6/30/2022	Contribution	5.4	4.4	(45,084)	(36,735)	(8,349)	(8,349)	(8,349)	(8,349)	(3,339)	0	0
2519	Home Forward	6/30/2021	Proportion	5.5	3.5	5,362,859	3,412,729	975,065	975,065	975,065	975,065	487,534	0	0
2519	Home Forward	6/30/2021	Contribution	5.5	3.5	(3,793,859)	(2,414,273)	(689,793)	(689,793)	(689,793)	(689,793)	(344,894)	0	0
2519	Home Forward	6/30/2020	Proportion	5.4	2.4	1,109,587	493,150	205,479	205,479	205,479	82,192	0	0	0
2519	Home Forward	6/30/2020	Contribution	5.4	2.4	91,729	40,768	16,987	16,987	16,987	6,794	0	0	0
2519	Home Forward	6/30/2019	Proportion	5.3	1.3	401,969	98,597	75,843	75,843	22,754	0	0	0	0
2519	Home Forward	6/30/2019	Contribution	5.3	1.3	(598,549)	(146,813)	(112,934)	(112,934)	(33,879)	0	0	0	0
2519	Home Forward	6/30/2018	Proportion	5.2	0.2	186,719	7,179	35,908	7,179	0	0	0	0	0
2519	Home Forward	6/30/2018	Contribution	5.2	0.2	(418,975)	(16,115)	(80,572)	(16,115)	0	0	0	0	0
2519	Home Forward	6/30/2017	Proportion	5.2	0.0	(1,192,585)	0	(45,870)	0	0	0	0	0	0
2519	Home Forward	6/30/2017	Contribution	5.2	0.0	(122,353)	0	(4,708)	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2022	Proportion	5.4	4.4	180,159	146,796	33,363	33,363	33,363	33,363	33,363	13,344	0
2521	League of Oregon Cities	6/30/2022	Contribution	5.4	4.4	(62,653)	(51,051)	(11,602)	(11,602)	(11,602)	(11,602)	(11,602)	(4,643)	0
2521	League of Oregon Cities	6/30/2021	Proportion	5.5	3.5	(123,107)	(78,341)	(22,383)	(22,383)	(22,383)	(11,192)	0	0	0
2521	League of Oregon Cities	6/30/2021	Contribution	5.5	3.5	(348,622)	(221,850)	(63,386)	(63,386)	(63,386)	(31,692)	0	0	0
2521	League of Oregon Cities	6/30/2020	Proportion	5.4	2.4	(398,608)	(177,160)	(73,816)	(73,816)	(29,528)	0	0	0	0
2521	League of Oregon Cities	6/30/2020	Contribution	5.4	2.4	(8,599)	(3,823)	(1,592)	(1,592)	(639)	0	0	0	0
2521	League of Oregon Cities	6/30/2019	Proportion	5.3	1.3	(255,862)	(62,758)	(48,276)	(48,276)	(14,482)	0	0	0	0
2521	League of Oregon Cities	6/30/2019	Contribution	5.3	1.3	(135,005)	(33,113)	(25,473)	(25,473)	(7,640)	0	0	0	0
2521	League of Oregon Cities	6/30/2018	Proportion	5.2	0.2	1,818,611	69,946	349,733	69,946	0	0	0	0	0
2521	League of Oregon Cities	6/30/2018	Contribution	5.2	0.2	(147,079)	(5,659)	(28,284)	(5,659)	0	0	0	0	0
2521	League of Oregon Cities	6/30/2017	Proportion	5.2	0.0	(4,621,158)	0	(177,738)	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2017	Contribution	5.2	0.0	56,569	0	2,174	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2022	Proportion	5.4	4.4	1,956,194	1,593,936	362,258	362,258	362,258	362,258	362,258	144,904	0
2522	Lane Council of Governments	6/30/2022	Contribution	5.4	4.4	426,999	347,925	79,074	79,074	79,074	79,074	31,629	0	0
2522	Lane Council of Governments	6/30/2021	Proportion	5.5	3.5	4,446,494	2,829,588	808,453	808,453	808,453	808,453	404,229	0	0
2522	Lane Council of Governments	6/30/2021	Contribution	5.5	3.5	(2,412,944)	(1,535,510)	(438,717)	(438,717)	(438,717)	(438,717)	(219,359)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2522	Lane Council of Governments	6/30/2020	Proportion	5.4	2.4	(2,737,451)	(1,216,646)	(506,935)	(506,935)	(506,935)	(506,935)	(202,776)	0	0
2522	Lane Council of Governments	6/30/2020	Contribution	5.4	2.4	1,228,131	545,835	227,432	227,432	227,432	90,971	0	0	0
2522	Lane Council of Governments	6/30/2019	Proportion	5.3	1.3	177,960	43,652	33,577	33,577	10,075	0	0	0	0
2522	Lane Council of Governments	6/30/2019	Contribution	5.3	1.3	(1,248,633)	(306,269)	(235,591)	(235,591)	(70,678)	0	0	0	0
2522	Lane Council of Governments	6/30/2018	Proportion	5.2	0.2	414,795	15,955	79,768	15,955	0	0	0	0	0
2522	Lane Council of Governments	6/30/2018	Contribution	5.2	0.2	(327,458)	(12,593)	(62,973)	(12,593)	0	0	0	0	0
2522	Lane Council of Governments	6/30/2017	Proportion	5.2	0.0	654,736	0	25,181	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2017	Contribution	5.2	0.0	100,940	0	3,880	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2022	Proportion	5.4	4.4	582,367	474,521	107,846	107,846	107,846	107,846	107,846	107,846	43,137
2526	Clatskanie PUD	6/30/2022	Contribution	5.4	4.4	(168,424)	(137,234)	(31,190)	(31,190)	(31,190)	(31,190)	(31,190)	(12,474)	0
2526	Clatskanie PUD	6/30/2021	Proportion	5.5	3.5	675,652	429,960	122,846	122,846	122,846	122,846	61,422	0	0
2526	Clatskanie PUD	6/30/2021	Contribution	5.5	3.5	(547,234)	(348,240)	(99,497)	(99,497)	(99,497)	(99,497)	(49,749)	0	0
2526	Clatskanie PUD	6/30/2020	Proportion	5.4	2.4	139,877	62,168	25,903	25,903	25,903	10,362	0	0	0
2526	Clatskanie PUD	6/30/2020	Contribution	5.4	2.4	38,620	17,164	7,152	7,152	7,152	2,860	0	0	0
2526	Clatskanie PUD	6/30/2019	Proportion	5.3	1.3	(2,186,773)	(536,377)	(412,599)	(412,599)	(123,778)	0	0	0	0
2526	Clatskanie PUD	6/30/2019	Contribution	5.3	1.3	2,123,145	520,773	400,593	400,593	120,180	0	0	0	0
2526	Clatskanie PUD	6/30/2018	Proportion	5.2	0.2	590,816	22,726	113,618	22,726	0	0	0	0	0
2526	Clatskanie PUD	6/30/2018	Contribution	5.2	0.2	(164,384)	(6,324)	(31,612)	(6,324)	0	0	0	0	0
2526	Clatskanie PUD	6/30/2017	Proportion	5.2	0.0	(159,099)	0	(6,119)	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2017	Contribution	5.2	0.0	148,246	0	5,701	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2022	Proportion	5.4	4.4	(259,220)	(211,216)	(48,004)	(48,004)	(48,004)	(48,004)	(48,004)	(19,200)	0
2527	Deschutes Valley Water District	6/30/2022	Contribution	5.4	4.4	(12,199)	(9,940)	(2,259)	(2,259)	(2,259)	(2,259)	(2,259)	(904)	0
2527	Deschutes Valley Water District	6/30/2021	Proportion	5.5	3.5	120,873	76,919	21,977	21,977	21,977	10,988	0	0	0
2527	Deschutes Valley Water District	6/30/2021	Contribution	5.5	3.5	(325,685)	(207,255)	(59,215)	(59,215)	(59,215)	(59,215)	(29,610)	0	0
2527	Deschutes Valley Water District	6/30/2020	Proportion	5.4	2.4	182,481	81,102	33,793	33,793	33,793	13,516	0	0	0
2527	Deschutes Valley Water District	6/30/2020	Contribution	5.4	2.4	(54,899)	(24,401)	(10,166)	(10,166)	(10,166)	(4,069)	0	0	0
2527	Deschutes Valley Water District	6/30/2019	Proportion	5.3	1.3	(217,496)	(53,348)	(41,037)	(41,037)	(12,311)	0	0	0	0
2527	Deschutes Valley Water District	6/30/2019	Contribution	5.3	1.3	385,910	94,658	72,813	72,813	21,845	0	0	0	0
2527	Deschutes Valley Water District	6/30/2018	Proportion	5.2	0.2	(533,996)	(20,536)	(102,692)	(20,536)	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2018	Contribution	5.2	0.2	2,001,320	76,975	384,869	76,975	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2017	Proportion	5.2	0.0	(487,624)	0	(18,754)	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2017	Contribution	5.2	0.0	45,606	0	1,756	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2022	Proportion	5.4	4.4	1,024,475	834,757	189,718	189,718	189,718	189,718	189,718	75,885	0
2528	Columbia River Fire & Rescue	6/30/2022	Contribution	5.4	4.4	(167,148)	(136,195)	(30,953)	(30,953)	(30,953)	(30,953)	(30,953)	(12,383)	0
2528	Columbia River Fire & Rescue	6/30/2021	Proportion	5.5	3.5	1,541,059	980,673	280,193	280,193	280,193	280,193	140,094	0	0
2528	Columbia River Fire & Rescue	6/30/2021	Contribution	5.5	3.5	(1,103,003)	(701,911)	(200,546)	(200,546)	(200,546)	(200,546)	(100,273)	0	0
2528	Columbia River Fire & Rescue	6/30/2020	Proportion	5.4	2.4	(126,649)	(56,287)	(23,454)	(23,454)	(23,454)	(9,379)	0	0	0
2528	Columbia River Fire & Rescue	6/30/2020	Contribution	5.4	2.4	24,917	11,075	4,614	4,614	4,614	1,847	0	0	0
2528	Columbia River Fire & Rescue	6/30/2019	Proportion	5.3	1.3	(591,735)	(145,143)	(111,648)	(111,648)	(33,495)	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2019	Contribution	5.3	1.3	(236,573)	(58,029)	(44,636)	(44,636)	(13,393)	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2018	Proportion	5.2	0.2	806,375	31,015	155,072	31,015	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2018	Contribution	5.2	0.2	(196,476)	(7,556)	(37,784)	(7,556)	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2017	Proportion	5.2	0.0	(101,644)	0	(3,909)	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2017	Contribution	5.2	0.0	46,771	0	1,801	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2022	Proportion	5.4	4.4	312,606	254,716	57,890	57,890	57,890	57,890	57,890	23,156	0
2529	East Fork Irrigation District	6/30/2022	Contribution	5.4	4.4	(70,618)	(57,541)	(13,077)	(13,077)	(13,077)	(13,077)	(13,077)	(5,233)	0
2529	East Fork Irrigation District	6/30/2021	Proportion	5.5	3.5	18,311	11,653	3,329	3,329	3,329	1,666	0	0	0
2529	East Fork Irrigation District	6/30/2021	Contribution	5.5	3.5	(53,034)	(33,748)	(9,643)	(9,643)	(9,643)	(4,819)	0	0	0
2529	East Fork Irrigation District	6/30/2020	Proportion	5.4	2.4	27,445	12,199	5,082	5,082	5,082	2,035	0	0	0
2529	East Fork Irrigation District	6/30/2020	Contribution	5.4	2.4	(4,187)	(1,862)	(775)	(775)	(775)	(312)	0	0	0
2529	East Fork Irrigation District	6/30/2019	Proportion	5.3	1.3	128,959	31,631	24,332	24,332	7,299	0	0	0	0
2529	East Fork Irrigation District	6/30/2019	Contribution	5.3	1.3	(15,649)	(3,837)	(2,953)	(2,953)	(884)	0	0	0	0
2529	East Fork Irrigation District	6/30/2018	Proportion	5.2	0.2	(70,139)	(2,699)	(13,488)	(2,699)	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2018	Contribution	5.2	0.2	6,882	267	1,323	267	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2017	Proportion	5.2	0.0	(35,292)	0	(1,357)	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2017	Contribution	5.2	0.0	6,018	0	233	0	0	0	0	0	0
2530	River Road Water District	6/30/2022	Proportion	5.4	4.4	182,019	148,312	33,707	33,707	33,707	33,707	33,707	13,484	0
2530	River Road Water District	6/30/2022	Contribution	5.4	4.4	(97,871)	(79,747)	(18,124)	(18,124)	(18,124)	(18,124)	(18,124)	(7,251)	0
2530	River Road Water District	6/30/2021	Proportion	5.5	3.5	(42,494)	(7,726)	(7,726)	(7,726)	(7,726)	(3,864)	0	0	0
2530	River Road Water District	6/30/2021	Contribution	5.5	3.5	(115,996)	(73,816)	(21,090)	(21,090)	(21,090)	(21,090)	(10,546)	0	0
2530	River Road Water District	6/30/2020	Proportion	5.4	2.4	63,750	28,332	11,806	11,806	4,720	0	0	0	0
2530	River Road Water District	6/30/2020	Contribution	5.4	2.4	(67,697)	(30,089)	(12,536)	(12,536)	(12,536)	(5,017)	0	0	0
2530	River Road Water District	6/30/2019	Proportion	5.3	1.3	(69,119)	(16,955)	(13,041)	(13,041)	(3,914)	0	0	0	0
2530	River Road Water District	6/30/2019	Contribution	5.3	1.3	(63,468)	(15,568)	(11,975)	(11,975)	(3,593)	0	0	0	0
2530	River Road Water District	6/30/2018	Proportion	5.2	0.2	25,528	983	4,909	983	0	0	0	0	0
2530	River Road Water District	6/30/2018	Contribution	5.2	0.2	(55,695)	(2,140)	(10,711)	(2,140)	0	0	0	0	0
2530	River Road Water District	6/30/2017	Proportion	5.2	0.0	(29,452)	0	(1,132)	0	0	0	0	0	0
2530	River Road Water District	6/30/2017	Contribution	5.2	0.0	(41,997)	0	(1,617)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2531	Oregon School Boards Association	6/30/2022	Proportion	5.4	4.4	(66,097)	(53,857)	(12,240)	(12,240)	(12,240)	(12,240)	(12,240)	(12,240)	(4,897)	0
2531	Oregon School Boards Association	6/30/2022	Contribution	5.4	4.4	33,059	26,937	6,122	6,122	6,122	6,122	6,122	6,122	2,449	0
2531	Oregon School Boards Association	6/30/2021	Proportion	5.5	3.5	90,469	57,571	16,449	16,449	16,449	16,449	16,449	16,449	0	0
2531	Oregon School Boards Association	6/30/2021	Contribution	5.5	3.5	(658,177)	(418,839)	(119,669)	(119,669)	(119,669)	(119,669)	(119,669)	(59,832)	0	0
2531	Oregon School Boards Association	6/30/2020	Proportion	5.4	2.4	(367,786)	(163,459)	(68,109)	(68,109)	(68,109)	(68,109)	(27,241)	0	0	0
2531	Oregon School Boards Association	6/30/2020	Contribution	5.4	2.4	45,890	20,396	8,498	8,498	8,498	8,498	3,400	0	0	0
2531	Oregon School Boards Association	6/30/2019	Proportion	5.3	1.3	648,241	159,001	122,310	122,310	122,310	36,691	0	0	0	0
2531	Oregon School Boards Association	6/30/2019	Contribution	5.3	1.3	(90,804)	(22,272)	(17,133)	(17,133)	(5,139)	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2018	Proportion	5.2	0.2	173,539	6,674	33,373	6,674	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2018	Contribution	5.2	0.2	116,345	4,475	22,374	4,475	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2017	Proportion	5.2	0.0	(327,003)	0	(12,578)	0	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2017	Contribution	5.2	0.0	56,546	0	2,176	0	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2022	Proportion	5.4	4.4	(266,555)	(217,193)	(49,362)	(49,362)	(49,362)	(49,362)	(49,362)	(19,745)	0	0
2533	Owyhee Irrigation District	6/30/2022	Contribution	5.4	4.4	59,696	48,641	11,055	11,055	11,055	11,055	11,055	4,421	0	0
2533	Owyhee Irrigation District	6/30/2021	Proportion	5.5	3.5	173,617	110,483	31,567	31,567	31,567	31,567	15,782	0	0	0
2533	Owyhee Irrigation District	6/30/2021	Contribution	5.5	3.5	(259,503)	(165,139)	(47,182)	(47,182)	(47,182)	(47,182)	(23,593)	0	0	0
2533	Owyhee Irrigation District	6/30/2020	Proportion	5.4	2.4	(205,353)	(91,269)	(38,028)	(38,028)	(38,028)	(15,213)	0	0	0	0
2533	Owyhee Irrigation District	6/30/2020	Contribution	5.4	2.4	38,998	17,332	7,222	7,222	7,222	2,888	0	0	0	0
2533	Owyhee Irrigation District	6/30/2019	Proportion	5.3	1.3	75,244	14,197	14,197	4,259	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2019	Contribution	5.3	1.3	(2,388)	(584)	(451)	(451)	(133)	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2018	Proportion	5.2	0.2	(134,999)	(5,194)	(25,961)	(5,194)	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2018	Contribution	5.2	0.2	86,392	3,322	16,614	3,322	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2017	Proportion	5.2	0.0	(176,025)	0	(6,770)	0	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2017	Contribution	5.2	0.0	93,659	0	3,604	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2019	Contribution	5.3	1.3	122	30	23	23	7	0	0	0	0	0
2536	Valley View Cemetery	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2017	Contribution	5.2	0.0	199	0	9	0	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2022	Proportion	5.4	4.4	(68,663)	(55,948)	(12,715)	(12,715)	(12,715)	(12,715)	(12,715)	(5,088)	0	0
2538	Clackamas Vector Control	6/30/2022	Contribution	5.4	4.4	2,632	2,145	487	487	487	487	487	197	0	0
2538	Clackamas Vector Control	6/30/2021	Proportion	5.5	3.5	23,810	15,152	4,329	4,329	4,329	4,329	2,165	0	0	0
2538	Clackamas Vector Control	6/30/2021	Contribution	5.5	3.5	(67,528)	(42,972)	(12,278)	(12,278)	(12,278)	(12,278)	(6,138)	0	0	0
2538	Clackamas Vector Control	6/30/2020	Proportion	5.4	2.4	(39,386)	(17,504)	(7,294)	(7,294)	(7,294)	(2,916)	0	0	0	0
2538	Clackamas Vector Control	6/30/2020	Contribution	5.4	2.4	7,619	3,386	1,411	1,411	1,411	564	0	0	0	0
2538	Clackamas Vector Control	6/30/2019	Proportion	5.3	1.3	(41,653)	(10,217)	(7,859)	(7,859)	(2,358)	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2019	Contribution	5.3	1.3	(25,282)	(6,202)	(4,770)	(4,770)	(1,432)	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2018	Proportion	5.2	0.2	(45,394)	(1,744)	(8,730)	(1,744)	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2018	Contribution	5.2	0.2	(14,028)	(538)	(2,698)	(538)	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2017	Proportion	5.2	0.0	180,371	0	6,936	0	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2017	Contribution	5.2	0.0	(9,703)	0	(373)	0	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2022	Proportion	5.4	4.4	(84,782)	(69,082)	(15,700)	(15,700)	(15,700)	(15,700)	(15,700)	(6,282)	0	0
2540	West Extension Irrigation District	6/30/2022	Contribution	5.4	4.4	(3,225)	(2,628)	(597)	(597)	(597)	(597)	(597)	(240)	0	0
2540	West Extension Irrigation District	6/30/2021	Proportion	5.5	3.5	(15,048)	(9,576)	(2,736)	(2,736)	(2,736)	(2,736)	(1,368)	0	0	0
2540	West Extension Irrigation District	6/30/2021	Contribution	5.5	3.5	(59,070)	(37,590)	(10,740)	(10,740)	(10,740)	(10,740)	(5,370)	0	0	0
2540	West Extension Irrigation District	6/30/2020	Proportion	5.4	2.4	35,466	15,762	6,568	6,568	6,568	2,626	0	0	0	0
2540	West Extension Irrigation District	6/30/2020	Contribution	5.4	2.4	(22,881)	(10,170)	(4,237)	(4,237)	(4,237)	(1,696)	0	0	0	0
2540	West Extension Irrigation District	6/30/2019	Proportion	5.3	1.3	(8,955)	(6,888)	(2,067)	(6,888)	(2,067)	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2019	Contribution	5.3	1.3	(10,633)	(2,609)	(2,006)	(2,006)	(603)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2540	West Extension Irrigation District	6/30/2018	Proportion	5.2	0.2	(593)	(23)	(114)	(23)	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2018	Contribution	5.2	0.2	(19,147)	(737)	(3,682)	(737)	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2017	Proportion	5.2	0.0	98,245	0	3,780	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2017	Contribution	5.2	0.0	(13,571)	0	(521)	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2022	Proportion	5.4	4.4	130,450	106,293	24,157	24,157	24,157	24,157	24,157	9,665	0
2541	Jackson County Vector Control District	6/30/2022	Contribution	5.4	4.4	(34,956)	(28,483)	(6,473)	(6,473)	(6,473)	(6,473)	(6,473)	(2,591)	0
2541	Jackson County Vector Control District	6/30/2021	Proportion	5.5	3.5	(117,840)	(74,990)	(21,425)	(21,425)	(21,425)	(21,425)	(10,715)	0	0
2541	Jackson County Vector Control District	6/30/2021	Contribution	5.5	3.5	(30,477)	(19,395)	(5,541)	(5,541)	(5,541)	(5,541)	(2,772)	0	0
2541	Jackson County Vector Control District	6/30/2020	Proportion	5.4	2.4	59,139	26,283	10,952	10,952	10,952	4,379	0	0	0
2541	Jackson County Vector Control District	6/30/2020	Contribution	5.4	2.4	(25,574)	(11,366)	(4,736)	(4,736)	(4,736)	(1,894)	0	0	0
2541	Jackson County Vector Control District	6/30/2019	Proportion	5.3	1.3	50,050	12,278	9,443	9,443	2,835	0	0	0	0
2541	Jackson County Vector Control District	6/30/2019	Contribution	5.3	1.3	(10,622)	(2,606)	(2,004)	(2,004)	(602)	0	0	0	0
2541	Jackson County Vector Control District	6/30/2018	Proportion	5.2	0.2	44,010	1,695	8,463	1,695	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2018	Contribution	5.2	0.2	(8,411)	(321)	(1,618)	(321)	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2017	Proportion	5.2	0.0	(42,619)	0	(1,639)	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2017	Contribution	5.2	0.0	1,733	0	68	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2022	Proportion	5.4	4.4	85,014	69,271	15,743	15,743	15,743	15,743	15,743	6,299	0
2542	Rainbow Water District	6/30/2022	Contribution	5.4	4.4	13,860	11,293	2,567	2,567	2,567	2,567	2,567	1,025	0
2542	Rainbow Water District	6/30/2021	Proportion	5.5	3.5	(179,738)	(114,378)	(32,680)	(32,680)	(32,680)	(32,680)	(16,338)	0	0
2542	Rainbow Water District	6/30/2021	Contribution	5.5	3.5	(85,854)	(54,634)	(15,610)	(15,610)	(15,610)	(15,610)	(7,804)	0	0
2542	Rainbow Water District	6/30/2020	Proportion	5.4	2.4	26,043	11,574	4,823	4,823	4,823	1,928	0	0	0
2542	Rainbow Water District	6/30/2020	Contribution	5.4	2.4	(10,190)	(4,529)	(1,887)	(1,887)	(1,887)	(755)	0	0	0
2542	Rainbow Water District	6/30/2019	Proportion	5.3	1.3	13,206	3,238	2,492	2,492	746	0	0	0	0
2542	Rainbow Water District	6/30/2019	Contribution	5.3	1.3	(9,213)	(2,261)	(1,738)	(1,738)	(523)	0	0	0	0
2542	Rainbow Water District	6/30/2018	Proportion	5.2	0.2	66,414	2,554	12,772	2,554	0	0	0	0	0
2542	Rainbow Water District	6/30/2018	Contribution	5.2	0.2	7,027	272	1,351	272	0	0	0	0	0
2542	Rainbow Water District	6/30/2017	Proportion	5.2	0.0	803	0	33	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2017	Contribution	5.2	0.0	22,176	0	851	0	0	0	0	0	0
2545	Council of Governments	6/30/2022	Proportion	5.4	4.4	1,346,225	1,096,924	249,301	249,301	249,301	249,301	249,301	99,720	0
2545	Council of Governments	6/30/2022	Contribution	5.4	4.4	(950,928)	(774,830)	(176,098)	(176,098)	(176,098)	(176,098)	(176,098)	(70,438)	0
2545	Council of Governments	6/30/2021	Proportion	5.5	3.5	1,353,576	861,366	246,105	246,105	246,105	246,105	123,051	0	0
2545	Council of Governments	6/30/2021	Contribution	5.5	3.5	(1,708,333)	(1,087,121)	(310,606)	(310,606)	(310,606)	(310,606)	(155,303)	0	0
2545	Council of Governments	6/30/2020	Proportion	5.4	2.4	1,496,750	665,222	277,176	277,176	277,176	110,870	0	0	0
2545	Council of Governments	6/30/2020	Contribution	5.4	2.4	5,778	2,568	1,070	1,070	428	0	0	0	0
2545	Council of Governments	6/30/2019	Proportion	5.3	1.3	553,304	135,716	104,397	104,397	31,319	0	0	0	0
2545	Council of Governments	6/30/2019	Contribution	5.3	1.3	(229,880)	(56,384)	(43,374)	(43,374)	(13,010)	0	0	0	0
2545	Council of Governments	6/30/2018	Proportion	5.2	0.2	(328,476)	(12,636)	(63,168)	(12,636)	0	0	0	0	0
2545	Council of Governments	6/30/2018	Contribution	5.2	0.2	(167,698)	(6,448)	(32,250)	(6,448)	0	0	0	0	0
2545	Council of Governments	6/30/2017	Proportion	5.2	0.0	(770,912)	0	(29,652)	0	0	0	0	0	0
2545	Council of Governments	6/30/2017	Contribution	5.2	0.0	(63,639)	0	(2,449)	0	0	0	0	0	0
2547	Metzger Water District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2022	Proportion	5.4	4.4	437,232	356,263	80,969	80,969	80,969	80,969	80,969	32,387	0
2549	Rogue River Fire District	6/30/2022	Contribution	5.4	4.4	(83,690)	(68,192)	(15,498)	(15,498)	(15,498)	(15,498)	(15,498)	(6,200)	0
2549	Rogue River Fire District	6/30/2021	Proportion	5.5	3.5	(166,269)	(105,807)	(30,231)	(30,231)	(30,231)	(30,231)	(15,114)	0	0
2549	Rogue River Fire District	6/30/2021	Contribution	5.5	3.5	(178,951)	(113,877)	(32,537)	(32,537)	(32,537)	(32,537)	(16,266)	0	0
2549	Rogue River Fire District	6/30/2020	Proportion	5.4	2.4	(53,618)	(9,929)	(9,929)	(9,929)	(3,973)	0	0	0	0
2549	Rogue River Fire District	6/30/2020	Contribution	5.4	2.4	(20,463)	(9,096)	(3,789)	(3,789)	(3,789)	(1,518)	0	0	0
2549	Rogue River Fire District	6/30/2019	Proportion	5.3	1.3	165,966	40,710	31,314	31,314	9,396	0	0	0	0
2549	Rogue River Fire District	6/30/2019	Contribution	5.3	1.3	(42,514)	(10,426)	(8,022)	(8,022)	(2,404)	0	0	0	0
2549	Rogue River Fire District	6/30/2018	Proportion	5.2	0.2	61,348	2,358	11,798	2,358	0	0	0	0	0
2549	Rogue River Fire District	6/30/2018	Contribution	5.2	0.2	3,752	142	722	142	0	0	0	0	0
2549	Rogue River Fire District	6/30/2017	Proportion	5.2	0.0	(107,245)	0	(4,125)	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2017	Contribution	5.2	0.0	38,933	0	1,498	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2022	Proportion	5.4	4.4	(23,027)	(18,763)	(4,264)	(4,264)	(4,264)	(4,264)	(4,264)	(1,707)	0
2550	Nyssa Road Assessment District 2	6/30/2022	Contribution	5.4	4.4	35,674	29,068	6,606	6,606	6,606	6,606	6,606	2,644	0
2550	Nyssa Road Assessment District 2	6/30/2021	Proportion	5.5	3.5	(220,935)	(140,595)	(40,170)	(40,170)	(40,170)	(40,170)	(20,085)	0	0
2550	Nyssa Road Assessment District 2	6/30/2021	Contribution	5.5	3.5	(2,198)	(1,398)	(400)	(400)	(400)	(400)	(198)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2550	Nyssa Road Assessment District 2	6/30/2020	Proportion	5.4	2.4	141,441	62,862	26,193	26,193	26,193	10,476	0	0	
2550	Nyssa Road Assessment District 2	6/30/2020	Contribution	5.4	2.4	(16,058)	(7,136)	(2,974)	(2,974)	(2,974)	(1,188)	0	0	
2550	Nyssa Road Assessment District 2	6/30/2019	Proportion	5.3	1.3	24,233	5,945	4,572	4,572	1,373	0	0	0	
2550	Nyssa Road Assessment District 2	6/30/2019	Contribution	5.3	1.3	(6,167)	(1,511)	(1,164)	(1,164)	(347)	0	0	0	
2550	Nyssa Road Assessment District 2	6/30/2018	Proportion	5.2	0.2	(67,410)	(2,595)	(12,963)	(2,595)	0	0	0	0	
2550	Nyssa Road Assessment District 2	6/30/2018	Contribution	5.2	0.2	29,448	1,133	5,663	1,133	0	0	0	0	
2550	Nyssa Road Assessment District 2	6/30/2017	Proportion	5.2	0.0	(39,326)	0	(1,511)	0	0	0	0	0	
2550	Nyssa Road Assessment District 2	6/30/2017	Contribution	5.2	0.0	32,546	0	1,251	0	0	0	0	0	
2551	Sandy Fire Department	6/30/2022	Proportion	5.4	4.4	312,431	254,573	57,858	57,858	57,858	57,858	57,858	23,141	0
2551	Sandy Fire Department	6/30/2022	Contribution	5.4	4.4	(39,747)	(32,386)	(7,361)	(7,361)	(7,361)	(7,361)	(7,361)	(2,942)	0
2551	Sandy Fire Department	6/30/2021	Proportion	5.5	3.5	(49,406)	(31,440)	(8,983)	(8,983)	(8,983)	(4,491)	0	0	0
2551	Sandy Fire Department	6/30/2021	Contribution	5.5	3.5	(346,876)	(220,740)	(63,068)	(63,068)	(63,068)	(63,068)	(31,536)	0	0
2551	Sandy Fire Department	6/30/2020	Proportion	5.4	2.4	579,514	257,563	107,317	107,317	107,317	42,929	0	0	0
2551	Sandy Fire Department	6/30/2020	Contribution	5.4	2.4	(48,661)	(21,628)	(9,011)	(9,011)	(9,011)	(3,606)	0	0	0
2551	Sandy Fire Department	6/30/2019	Proportion	5.3	1.3	306,049	75,069	57,745	57,745	17,324	0	0	0	0
2551	Sandy Fire Department	6/30/2019	Contribution	5.3	1.3	(21,535)	(5,283)	(4,063)	(4,063)	(1,220)	0	0	0	0
2551	Sandy Fire Department	6/30/2018	Proportion	5.2	0.2	156,521	6,021	30,100	6,021	0	0	0	0	0
2551	Sandy Fire Department	6/30/2018	Contribution	5.2	0.2	2,670	105	513	105	0	0	0	0	0
2551	Sandy Fire Department	6/30/2017	Proportion	5.2	0.0	(7,573)	0	(293)	0	0	0	0	0	0
2551	Sandy Fire Department	6/30/2017	Contribution	5.2	0.0	44,093	0	1,698	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2022	Proportion	5.4	4.4	331,827	270,378	61,449	61,449	61,449	61,449	61,449	24,582	0
2552	Winston-Dillard Fire District	6/30/2022	Contribution	5.4	4.4	21,020	17,127	3,893	3,893	3,893	3,893	1,555	0	0
2552	Winston-Dillard Fire District	6/30/2021	Proportion	5.5	3.5	62,671	39,881	11,395	11,395	11,395	5,696	0	0	0
2552	Winston-Dillard Fire District	6/30/2021	Contribution	5.5	3.5	(107,080)	(68,142)	(19,469)	(19,469)	(19,469)	(9,735)	0	0	0
2552	Winston-Dillard Fire District	6/30/2020	Proportion	5.4	2.4	48,624	21,612	9,004	9,004	3,604	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2020	Contribution	5.4	2.4	71,214	31,650	13,188	13,188	5,274	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2019	Proportion	5.3	1.3	(276,155)	(67,735)	(52,105)	(52,105)	(15,630)	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2019	Contribution	5.3	1.3	33,370	8,186	6,296	6,296	1,890	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2018	Proportion	5.2	0.2	25,634	984	4,930	984	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2018	Contribution	5.2	0.2	15,780	605	3,035	605	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2017	Proportion	5.2	0.0	(131,073)	0	(5,043)	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2017	Contribution	5.2	0.0	55,527	0	2,137	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	(78,646)	(64,082)	(14,564)	(14,564)	(14,564)	(14,564)	(14,564)	(5,826)	0
2553	Tangent Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	22,299	18,170	4,129	4,129	4,129	4,129	1,654	0	0
2553	Tangent Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	51,555	32,807	9,374	9,374	9,374	4,685	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(51,002)	(32,456)	(9,273)	(9,273)	(9,273)	(4,637)	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	140,641	62,506	26,045	26,045	26,045	10,416	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	18,414	8,184	3,410	3,410	3,410	1,364	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(15,389)	(3,773)	(2,904)	(2,904)	(869)	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	17,798	4,366	3,358	3,358	1,008	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	5,733	223	1,102	223	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	5,743	223	1,104	223	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(9,517)	0	(367)	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	13,279	0	509	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2022	Proportion	5.4	4.4	(52,240)	(42,566)	(9,674)	(9,674)	(9,674)	(9,674)	(9,674)	(3,870)	0
2555	Monroe Fire Department	6/30/2022	Contribution	5.4	4.4	10,674	8,697	1,977	1,977	1,977	1,977	789	0	0
2555	Monroe Fire Department	6/30/2021	Proportion	5.5	3.5	112,677	71,703	20,487	20,487	20,487	10,242	0	0	0
2555	Monroe Fire Department	6/30/2021	Contribution	5.5	3.5	(47,526)	(30,244)	(8,641)	(8,641)	(8,641)	(4,321)	0	0	0
2555	Monroe Fire Department	6/30/2020	Proportion	5.4	2.4	87,190	38,752	16,146	16,146	16,146	6,460	0	0	0
2555	Monroe Fire Department	6/30/2020	Contribution	5.4	2.4	7,868	3,497	1,457	1,457	583	0	0	0	0
2555	Monroe Fire Department	6/30/2019	Proportion	5.3	1.3	(12,251)	(3,003)	(2,312)	(2,312)	(691)	0	0	0	0
2555	Monroe Fire Department	6/30/2019	Contribution	5.3	1.3	7,452	1,828	1,406	1,406	422	0	0	0	0
2555	Monroe Fire Department	6/30/2018	Proportion	5.2	0.2	11,542	442	2,220	442	0	0	0	0	0
2555	Monroe Fire Department	6/30/2018	Contribution	5.2	0.2	(3,198)	(123)	(615)	(123)	0	0	0	0	0
2555	Monroe Fire Department	6/30/2017	Proportion	5.2	0.0	28,306	0	1,091	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2017	Contribution	5.2	0.0	(110)	0	(5)	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2022	Proportion	5.4	4.4	614,208	500,466	113,742	113,742	113,742	113,742	113,742	45,498	0
2556	Jackson County Fire District 5	6/30/2022	Contribution	5.4	4.4	475,061	387,087	87,974	87,974	87,974	87,974	35,191	0	0
2556	Jackson County Fire District 5	6/30/2021	Proportion	5.5	3.5	108,411	68,989	19,711	19,711	19,711	9,856	0	0	0
2556	Jackson County Fire District 5	6/30/2021	Contribution	5.5	3.5	(648,464)	(412,658)	(117,903)	(117,903)	(117,903)	(58,949)	0	0	0
2556	Jackson County Fire District 5	6/30/2020	Proportion	5.4	2.4	538,153	239,179	99,658	99,658	99,658	39,863	0	0	0
2556	Jackson County Fire District 5	6/30/2020	Contribution	5.4	2.4	(194,480)	(86,435)	(36,015)	(36,015)	(36,015)	(14,405)	0	0	0
2556	Jackson County Fire District 5	6/30/2019	Proportion	5.3	1.3	(464,560)	(113,948)	(87,653)	(87,653)	(26,295)	0	0	0	0
2556	Jackson County Fire District 5	6/30/2019	Contribution	5.3	1.3	(261,938)	(64,250)	(49,422)	(49,422)	(14,828)	0	0	0	0
2556	Jackson County Fire District 5	6/30/2018	Proportion	5.2	0.2	392,613	15,103	75,502	15,103	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2018	Contribution	5.2	0.2	(250,473)	(9,633)	(48,168)	(9,633)	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2017	Proportion	5.2	0.0	142,563	0	5,483	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2017	Contribution	5.2	0.0	(114,160)	0	(4,390)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2557	Estacada Fire Department	6/30/2022	Proportion	5.4	4.4	362,851	295,656	67,195	67,195	67,195	67,195	67,195	67,195	26,876	0
2557	Estacada Fire Department	6/30/2022	Contribution	5.4	4.4	140,972	114,866	26,106	26,106	26,106	26,106	26,106	26,106	10,442	0
2557	Estacada Fire Department	6/30/2021	Proportion	5.5	3.5	(2,047,275)	(1,302,811)	(372,232)	(372,232)	(372,232)	(372,232)	(372,232)	(186,115)	0	0
2557	Estacada Fire Department	6/30/2021	Contribution	5.5	3.5	127,003	80,821	23,091	23,091	23,091	23,091	23,091	11,548	0	0
2557	Estacada Fire Department	6/30/2020	Proportion	5.4	2.4	231,519	102,897	42,874	42,874	42,874	42,874	17,149	0	0	0
2557	Estacada Fire Department	6/30/2020	Contribution	5.4	2.4	(264,327)	(117,480)	(48,949)	(48,949)	(48,949)	(19,582)	0	0	0	0
2557	Estacada Fire Department	6/30/2019	Proportion	5.3	1.3	(423,261)	(103,817)	(79,861)	(79,861)	(79,861)	(23,956)	0	0	0	0
2557	Estacada Fire Department	6/30/2019	Contribution	5.3	1.3	(158,603)	(38,903)	(29,925)	(29,925)	(8,978)	0	0	0	0	0
2557	Estacada Fire Department	6/30/2018	Proportion	5.2	0.2	447,914	17,229	86,137	17,229	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2018	Contribution	5.2	0.2	(167,515)	(6,445)	(32,214)	(6,445)	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2017	Proportion	5.2	0.0	149,625	0	5,755	0	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2017	Contribution	5.2	0.0	(81,724)	0	(3,144)	0	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2022	Proportion	5.4	4.4	1,009,276	822,373	186,903	186,903	186,903	186,903	186,903	186,903	74,761	0
2559	Keizer Fire Department	6/30/2022	Contribution	5.4	4.4	(279,417)	(227,673)	(51,744)	(51,744)	(51,744)	(51,744)	(51,744)	(51,744)	(20,697)	0
2559	Keizer Fire Department	6/30/2021	Proportion	5.5	3.5	1,377,673	876,701	250,486	250,486	250,486	250,486	250,486	125,243	0	0
2559	Keizer Fire Department	6/30/2021	Contribution	5.5	3.5	(828,171)	(527,017)	(150,577)	(150,577)	(150,577)	(150,577)	(75,286)	0	0	0
2559	Keizer Fire Department	6/30/2020	Proportion	5.4	2.4	418,687	186,082	77,535	77,535	77,535	4,536	0	0	0	0
2559	Keizer Fire Department	6/30/2020	Contribution	5.4	2.4	61,211	27,206	11,335	11,335	11,335	0	0	0	0	0
2559	Keizer Fire Department	6/30/2019	Proportion	5.3	1.3	(498,187)	(122,195)	(93,998)	(93,998)	(28,197)	0	0	0	0	0
2559	Keizer Fire Department	6/30/2019	Contribution	5.3	1.3	(137,193)	(33,653)	(25,885)	(25,885)	(7,768)	0	0	0	0	0
2559	Keizer Fire Department	6/30/2018	Proportion	5.2	0.2	935,190	35,970	179,844	35,970	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2018	Contribution	5.2	0.2	(153,461)	(5,901)	(29,512)	(5,901)	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2017	Proportion	5.2	0.0	(205,674)	0	(7,909)	0	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2017	Contribution	5.2	0.0	103,791	0	3,991	0	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	(337,013)	(274,603)	(62,410)	(62,410)	(62,410)	(62,410)	(62,410)	(62,410)	(24,963)	0
2561	Jefferson Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	38,691	31,526	7,165	7,165	7,165	7,165	7,165	2,866	0	0
2561	Jefferson Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	202,716	129,002	36,857	36,857	36,857	36,857	18,431	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(103,383)	(65,789)	(18,797)	(18,797)	(18,797)	(18,797)	(9,398)	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	(184,392)	(81,951)	(34,147)	(34,147)	(34,147)	(13,657)	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	1,493	665	276	276	276	113	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	139,123	34,123	26,250	26,250	7,873	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(49,440)	(12,128)	(9,328)	(9,328)	(2,800)	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	30,431	1,171	5,852	1,171	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(17,427)	(672)	(3,351)	(672)	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(13,692)	0	(527)	0	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	11,627	0	447	0	0	0	0	0	0	0
2562	WyEast Fire District	6/30/2022	Proportion	5.4	4.4	8,528	6,949	1,579	1,579	1,579	1,579	1,579	633	0	0
2562	WyEast Fire District	6/30/2022	Contribution	5.4	4.4	34,320	27,964	6,356	6,356	6,356	6,356	6,356	2,540	0	0
2562	WyEast Fire District	6/30/2021	Proportion	5.5	3.5	2,195	1,397	399	399	399	200	0	0	0	0
2562	WyEast Fire District	6/30/2021	Contribution	5.5	3.5	15,855	10,089	2,883	2,883	2,883	2,883	1,440	0	0	0
2562	WyEast Fire District	6/30/2020	Proportion	5.4	2.4	2,101	934	389	389	156	0	0	0	0	0
2562	WyEast Fire District	6/30/2020	Contribution	5.4	2.4	28,836	12,816	5,340	5,340	5,340	2,136	0	0	0	0
2562	WyEast Fire District	6/30/2019	Proportion	5.3	1.3	(6,371)	(1,563)	(1,202)	(1,202)	(361)	0	0	0	0	0
2562	WyEast Fire District	6/30/2019	Contribution	5.3	1.3	23,873	5,857	4,504	4,504	1,353	0	0	0	0	0
2562	WyEast Fire District	6/30/2018	Proportion	5.2	0.2	4,988	193	959	193	0	0	0	0	0	0
2562	WyEast Fire District	6/30/2018	Contribution	5.2	0.2	21,680	835	4,169	835	0	0	0	0	0	0
2562	WyEast Fire District	6/30/2017	Proportion	5.2	0.0	(2,713)	0	(103)	0	0	0	0	0	0	0
2562	WyEast Fire District	6/30/2017	Contribution	5.2	0.0	20,227	0	777	0	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2022	Proportion	5.4	4.4	(357,557)	(291,343)	(66,214)	(66,214)	(66,214)	(66,214)	(66,214)	(66,214)	(26,487)	0
2563	Central Oregon Irrigation District	6/30/2022	Contribution	5.4	4.4	86,111	70,165	15,946	15,946	15,946	15,946	15,946	6,381	0	0
2563	Central Oregon Irrigation District	6/30/2021	Proportion	5.5	3.5	98,604	62,748	17,928	17,928	17,928	8,964	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2021	Contribution	5.5	3.5	(343,708)	(218,724)	(62,492)	(62,492)	(62,492)	(62,492)	(31,248)	0	0	0
2563	Central Oregon Irrigation District	6/30/2020	Proportion	5.4	2.4	218,407	97,069	40,446	40,446	16,177	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2020	Contribution	5.4	2.4	10,694	4,754	1,980	1,980	794	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2019	Proportion	5.3	1.3	(387,881)	(95,141)	(73,185)	(73,185)	(21,956)	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2019	Contribution	5.3	1.3	47,758	11,714	9,011	9,011	2,703	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2018	Proportion	5.2	0.2	23,304	894	4,482	894	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2018	Contribution	5.2	0.2	(106,033)	(4,078)	(20,391)	(4,078)	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2017	Proportion	5.2	0.0	47,425	0	1,825	0	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2017	Contribution	5.2	0.0	30,783	0	1,183	0	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2022	Proportion	5.4	4.4	84,928	69,201	15,727	15,727	15,727	15,727	15,727	6,293	0	0
2564	Illinois Valley Fire District	6/30/2022	Contribution	5.4	4.4	(63,462)	(51,710)	(11,752)	(11,752)	(11,752)	(11,752)	(11,752)	(4,702)	0	0
2564	Illinois Valley Fire District	6/30/2021	Proportion	5.5	3.5	587,996	374,180	106,908	106,908	106,908	53,456	0	0	0	0
2564	Illinois Valley Fire District	6/30/2021	Contribution	5.5	3.5	(193,176)	(122,930)	(35,123)	(35,123)	(35,123)	(17,561)	0	0	0	0
2564	Illinois Valley Fire District	6/30/2020	Proportion	5.4	2.4	(255,329)	(113,480)	(47,283)	(47,283)	(18,914)	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2020	Contribution	5.4	2.4	12,892	5,731	2,387	2,387	957	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2019	Proportion	5.3	1.3	290,643	71,291	54,838	54,838	16,453	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2019	Contribution	5.3	1.3	(64,354)	(15,786)	(12,142)	(12,142)	(3,644)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2564	Illinois Valley Fire District	6/30/2018	Proportion	5.2	0.2	(32,470)	(1,250)	(6,244)	(1,250)	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2018	Contribution	5.2	0.2	17,029	654	3,275	654	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2017	Proportion	5.2	0.0	44,380	0	1,705	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2017	Contribution	5.2	0.0	(20,245)	0	(780)	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	(39,372)	(32,081)	(7,291)	(7,291)	(7,291)	(7,291)	(7,291)	(2,917)	0
2567	Charleston Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	85,830	69,936	15,894	15,894	15,894	15,894	15,894	6,360	0
2567	Charleston Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	(37,839)	(24,079)	(6,880)	(6,880)	(6,880)	(6,880)	(3,439)	0	0
2567	Charleston Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(52,311)	(33,289)	(9,511)	(9,511)	(9,511)	(9,511)	(4,756)	0	0
2567	Charleston Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	235,219	104,542	43,559	43,559	43,559	17,424	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(34,085)	(15,149)	(6,312)	(6,312)	(6,312)	(2,525)	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	133,906	32,846	25,265	25,265	7,581	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(18,203)	(4,463)	(3,435)	(3,435)	(1,028)	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	(109,150)	(4,200)	(20,990)	(4,200)	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	17,071	656	3,283	656	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(92,814)	0	(3,569)	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	3,809	0	149	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2022	Proportion	5.4	4.4	589,700	480,496	109,204	109,204	109,204	109,204	109,204	43,680	0
2568	Molalla Rural Fire Protection District 73	6/30/2022	Contribution	5.4	4.4	81,866	66,706	15,160	15,160	15,160	15,160	15,160	6,066	0
2568	Molalla Rural Fire Protection District 73	6/30/2021	Proportion	5.5	3.5	(202,531)	(128,883)	(36,824)	(36,824)	(36,824)	(36,824)	(18,411)	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2021	Contribution	5.5	3.5	(97,510)	(62,052)	(17,729)	(17,729)	(17,729)	(17,729)	(8,865)	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2020	Proportion	5.4	2.4	(16,775)	(7,457)	(3,106)	(3,106)	(3,106)	(1,245)	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2020	Contribution	5.4	2.4	127,402	56,623	23,593	23,593	23,593	9,437	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2019	Proportion	5.3	1.3	185,318	45,454	34,966	34,966	10,488	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2019	Contribution	5.3	1.3	56,818	13,938	10,720	10,720	3,218	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2018	Proportion	5.2	0.2	171,411	6,591	32,964	6,591	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2018	Contribution	5.2	0.2	68,317	2,627	13,138	2,627	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2017	Proportion	5.2	0.0	(79,374)	0	(3,054)	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2017	Contribution	5.2	0.0	98,921	0	3,806	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2022	Proportion	5.4	4.4	157,023	127,945	29,078	29,078	29,078	29,078	29,078	11,633	0
2569	Central Oregon Intergovernmental Council	6/30/2022	Contribution	5.4	4.4	(71,513)	(58,270)	(13,243)	(13,243)	(13,243)	(13,243)	(13,243)	(5,298)	0
2569	Central Oregon Intergovernmental Council	6/30/2021	Proportion	5.5	3.5	150,372	95,692	27,340	27,340	27,340	27,340	13,672	0	0
2569	Central Oregon Intergovernmental Council	6/30/2021	Contribution	5.5	3.5	(399,753)	(254,389)	(72,682)	(72,682)	(72,682)	(72,682)	(36,343)	0	0
2569	Central Oregon Intergovernmental Council	6/30/2020	Proportion	5.4	2.4	(836,611)	(371,827)	(154,928)	(154,928)	(154,928)	(61,971)	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2020	Contribution	5.4	2.4	(125,933)	(55,970)	(23,321)	(23,321)	(23,321)	(9,328)	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2019	Proportion	5.3	1.3	535,284	131,296	100,997	100,997	30,299	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2019	Contribution	5.3	1.3	(225,406)	(55,290)	(42,529)	(42,529)	(12,761)	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2018	Proportion	5.2	0.2	(327,573)	(12,598)	(62,995)	(12,598)	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2018	Contribution	5.2	0.2	(55,803)	(2,148)	(10,731)	(2,148)	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2017	Proportion	5.2	0.0	(847,748)	0	(32,608)	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2017	Contribution	5.2	0.0	9,976	0	386	0	0	0	0	0	0
2570	Port of St Helens	6/30/2022	Proportion	5.4	4.4	(139,035)	(113,288)	(25,747)	(25,747)	(25,747)	(25,747)	(10,300)	0	0
2570	Port of St Helens	6/30/2022	Contribution	5.4	4.4	1,810	1,475	335	335	335	335	335	135	0
2570	Port of St Helens	6/30/2021	Proportion	5.5	3.5	43,304	27,558	7,873	7,873	7,873	3,939	0	0	0
2570	Port of St Helens	6/30/2021	Contribution	5.5	3.5	(104,600)	(66,564)	(19,018)	(19,018)	(19,018)	(9,510)	0	0	0
2570	Port of St Helens	6/30/2020	Proportion	5.4	2.4	(25,393)	(11,287)	(4,702)	(4,702)	(4,702)	(1,883)	0	0	0
2570	Port of St Helens	6/30/2020	Contribution	5.4	2.4	6,070	2,698	1,124	1,124	1,124	450	0	0	0
2570	Port of St Helens	6/30/2019	Proportion	5.3	1.3	234,042	57,406	44,159	44,159	13,247	0	0	0	0
2570	Port of St Helens	6/30/2019	Contribution	5.3	1.3	(2,012)	(492)	(380)	(380)	(112)	0	0	0	0
2570	Port of St Helens	6/30/2018	Proportion	5.2	0.2	(69,376)	(2,666)	(13,342)	(2,666)	0	0	0	0	0
2570	Port of St Helens	6/30/2018	Contribution	5.2	0.2	61,104	2,349	11,751	2,349	0	0	0	0	0
2570	Port of St Helens	6/30/2017	Proportion	5.2	0.0	(28,168)	0	(1,083)	0	0	0	0	0	0
2570	Port of St Helens	6/30/2017	Contribution	5.2	0.0	38,207	0	1,467	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2022	Proportion	5.4	4.4	(18,472)	(15,051)	(3,421)	(3,421)	(3,421)	(3,421)	(1,367)	0	0
2571	Crystal Springs Water District	6/30/2022	Contribution	5.4	4.4	(8,706)	(7,094)	(1,612)	(1,612)	(1,612)	(1,612)	(646)	0	0
2571	Crystal Springs Water District	6/30/2021	Proportion	5.5	3.5	6,486	4,128	1,179	1,179	591	0	0	0	0
2571	Crystal Springs Water District	6/30/2021	Contribution	5.5	3.5	(119,844)	(76,264)	(21,790)	(21,790)	(21,790)	(10,894)	0	0	0
2571	Crystal Springs Water District	6/30/2020	Proportion	5.4	2.4	194,734	86,548	36,062	36,062	14,424	0	0	0	0
2571	Crystal Springs Water District	6/30/2020	Contribution	5.4	2.4	(7,123)	(3,166)	(1,319)	(1,319)	(528)	0	0	0	0
2571	Crystal Springs Water District	6/30/2019	Proportion	5.3	1.3	45,892	11,256	8,659	8,659	2,597	0	0	0	0
2571	Crystal Springs Water District	6/30/2019	Contribution	5.3	1.3	(5,094)	(1,250)	(961)	(961)	(289)	0	0	0	0
2571	Crystal Springs Water District	6/30/2018	Proportion	5.2	0.2	87,689	3,374	16,863	3,374	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2018	Contribution	5.2	0.2	(5,419)	(209)	(1,042)	(209)	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2017	Proportion	5.2	0.0	46,293	0	1,783	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2017	Contribution	5.2	0.0	9,059	0	349	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2572	Local Government Personnel Institute	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2019	Proportion	5.3	1.3	(386,939)	(94,911)	(73,007)	(73,007)	(21,904)	0	0	0	0
2572	Local Government Personnel Institute	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2018	Proportion	5.2	0.2	(279,495)	(10,750)	(53,749)	(10,750)	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2018	Contribution	5.2	0.2	(43,691)	(1,681)	(8,402)	(1,681)	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2017	Proportion	5.2	0.0	182,768	0	7,028	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2017	Contribution	5.2	0.0	(13,142)	0	(507)	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2022	Proportion	5.4	4.4	254,465	207,342	47,123	47,123	47,123	47,123	47,123	18,850	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2022	Contribution	5.4	4.4	(294,787)	(240,197)	(54,590)	(54,590)	(54,590)	(54,590)	(54,590)	(21,837)	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2021	Proportion	5.5	3.5	256,016	162,918	46,549	46,549	46,549	46,549	23,271	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2021	Contribution	5.5	3.5	(267,255)	(170,071)	(48,592)	(48,592)	(48,592)	(48,592)	(24,295)	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2020	Proportion	5.4	2.4	54,666	10,123	24,297	10,123	10,123	4,051	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2020	Contribution	5.4	2.4	(1,220)	(542)	(226)	(226)	(226)	(90)	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2019	Proportion	5.3	1.3	(45,364)	(11,128)	(8,559)	(8,559)	(2,569)	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2019	Contribution	5.3	1.3	(45,056)	(11,052)	(8,501)	(8,501)	(2,551)	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2018	Proportion	5.2	0.2	(37,793)	(1,453)	(7,268)	(1,453)	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2018	Contribution	5.2	0.2	(28,245)	(1,085)	(5,432)	(1,085)	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2017	Proportion	5.2	0.0	176,283	0	6,778	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2017	Contribution	5.2	0.0	(14,246)	0	(551)	0	0	0	0	0	0
2576	Depece Bay Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	598,328	487,527	110,801	110,801	110,801	110,801	110,801	44,323	0
2576	Depece Bay Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(151,726)	(123,629)	(28,097)	(28,097)	(28,097)	(28,097)	(28,097)	(11,241)	0
2576	Depece Bay Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	352,043	224,027	64,008	64,008	64,008	32,003	0	0	0
2576	Depece Bay Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(268,717)	(171,001)	(48,858)	(48,858)	(48,858)	(24,427)	0	0	0
2576	Depece Bay Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	379,678	168,745	70,311	70,311	28,123	0	0	0	0
2576	Depece Bay Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(6,343)	(2,818)	(1,175)	(1,175)	(468)	0	0	0	0
2576	Depece Bay Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(276,781)	(67,889)	(52,223)	(52,223)	(15,666)	0	0	0	0
2576	Depece Bay Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	1,458	358	275	275	83	0	0	0	0
2576	Depece Bay Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	221,441	8,516	42,585	8,516	0	0	0	0	0
2576	Depece Bay Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(55,041)	(2,116)	(10,585)	(2,116)	0	0	0	0	0
2576	Depece Bay Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	415,739	0	15,989	0	0	0	0	0	0
2576	Depece Bay Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	2,030	0	80	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	(597,098)	(486,524)	(110,574)	(110,574)	(110,574)	(110,574)	(110,574)	(44,228)	0
2579	La Pine Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	121,044	98,828	22,416	22,416	22,416	22,416	22,416	8,964	0
2579	La Pine Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	167,773	106,765	30,504	30,504	30,504	15,253	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(549,397)	(349,617)	(99,890)	(99,890)	(99,890)	(49,947)	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	258,032	114,680	47,784	47,784	19,112	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	14,253	6,336	2,639	2,639	1,058	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(225,142)	(55,222)	(42,480)	(42,480)	(12,742)	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(53,863)	(13,211)	(10,163)	(10,163)	(3,048)	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	29,287	1,127	5,632	1,127	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(54,665)	(2,105)	(10,512)	(2,105)	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	492,763	0	18,953	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	(14,995)	0	(575)	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2022	Proportion	5.4	4.4	385,360	313,997	71,363	71,363	71,363	71,363	28,545	0	0
2580	Marion County Fire District 1	6/30/2022	Contribution	5.4	4.4	234,620	191,172	43,448	43,448	43,448	43,448	17,380	0	0
2580	Marion County Fire District 1	6/30/2021	Proportion	5.5	3.5	(1,117,802)	(711,328)	(203,237)	(203,237)	(203,237)	(101,617)	0	0	0
2580	Marion County Fire District 1	6/30/2021	Contribution	5.5	3.5	(663,613)	(422,299)	(120,657)	(120,657)	(120,657)	(60,328)	0	0	0
2580	Marion County Fire District 1	6/30/2020	Proportion	5.4	2.4	460,140	204,507	85,211	85,211	34,085	0	0	0	0
2580	Marion County Fire District 1	6/30/2020	Contribution	5.4	2.4	147,024	65,343	27,227	27,227	10,889	0	0	0	0
2580	Marion County Fire District 1	6/30/2019	Proportion	5.3	1.3	(66,460)	(16,300)	(12,540)	(12,540)	(3,760)	0	0	0	0
2580	Marion County Fire District 1	6/30/2019	Contribution	5.3	1.3	104,828	25,712	19,779	19,779	5,933	0	0	0	0
2580	Marion County Fire District 1	6/30/2018	Proportion	5.2	0.2	1,382,891	53,186	265,941	53,186	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2018	Contribution	5.2	0.2	233,053	8,963	44,818	8,963	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2017	Proportion	5.2	0.0	(1,078,727)	0	(41,487)	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2017	Contribution	5.2	0.0	475,454	0	18,289	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2022	Proportion	5.4	4.4	(107,985)	(87,988)	(19,997)	(19,997)	(19,997)	(19,997)	(8,000)	0	0
2581	Port of Umatilla	6/30/2022	Contribution	5.4	4.4	33,517	27,310	6,207	6,207	6,207	6,207	2,482	0	0
2581	Port of Umatilla	6/30/2021	Proportion	5.5	3.5	(40,226)	(25,598)	(7,314)	(7,314)	(3,656)	0	0	0	0
2581	Port of Umatilla	6/30/2021	Contribution	5.5	3.5	(13,573)	(8,637)	(2,468)	(2,468)	(1,233)	0	0	0	0
2581	Port of Umatilla	6/30/2020	Proportion	5.4	2.4	(43,902)	(19,512)	(8,130)	(8,130)	(3,252)	0	0	0	0
2581	Port of Umatilla	6/30/2020	Contribution	5.4	2.4	6,326	2,813	1,171	1,171	471	0	0	0	0
2581	Port of Umatilla	6/30/2019	Proportion	5.3	1.3	(135,034)	(33,122)	(25,478)	(25,478)	(7,644)	0	0	0	0
2581	Port of Umatilla	6/30/2019	Contribution	5.3	1.3	(6,515)	(1,599)	(1,229)	(1,229)	(370)	0	0	0	0
2581	Port of Umatilla	6/30/2018	Proportion	5.2	0.2	40,787	1,567	7,844	1,567	0	0	0	0	0
2581	Port of Umatilla	6/30/2018	Contribution	5.2	0.2	(16,746)	(646)	(3,220)	(646)	0	0	0	0	0
2581	Port of Umatilla	6/30/2017	Proportion	5.2	0.0	(19,330)	0	(745)	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2017	Contribution	5.2	0.0	(4,320)	0	(165)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2582	Talent Irrigation District	6/30/2022	Proportion	5.4	4.4	(509,869)	(415,449)	(94,420)	(94,420)	(94,420)	(94,420)	(94,420)	(94,420)	(37,769)	0
2582	Talent Irrigation District	6/30/2022	Contribution	5.4	4.4	11,833	9,642	2,191	2,191	2,191	2,191	2,191	2,191	878	0
2582	Talent Irrigation District	6/30/2021	Proportion	5.5	3.5	120,356	76,590	21,883	21,883	21,883	21,883	21,883	21,883	10,941	0
2582	Talent Irrigation District	6/30/2021	Contribution	5.5	3.5	(191,622)	(121,942)	(34,840)	(34,840)	(34,840)	(34,840)	(34,840)	(17,422)	0	0
2582	Talent Irrigation District	6/30/2020	Proportion	5.4	2.4	66,440	29,528	12,304	12,304	12,304	12,304	12,304	4,920	0	0
2582	Talent Irrigation District	6/30/2020	Contribution	5.4	2.4	39,449	17,534	7,305	7,305	7,305	7,305	2,924	0	0	0
2582	Talent Irrigation District	6/30/2019	Proportion	5.3	1.3	(129,195)	(31,691)	(24,376)	(24,376)	(24,376)	(7,315)	0	0	0	0
2582	Talent Irrigation District	6/30/2019	Contribution	5.3	1.3	16,204	3,976	3,057	3,057	919	0	0	0	0	0
2582	Talent Irrigation District	6/30/2018	Proportion	5.2	0.2	94,455	3,635	18,164	3,635	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2018	Contribution	5.2	0.2	9,628	368	1,852	368	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2017	Proportion	5.2	0.0	1,553	0	58	0	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2017	Contribution	5.2	0.0	37,174	0	1,429	0	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2022	Proportion	5.4	4.4	87,879	71,605	16,274	16,274	16,274	16,274	16,274	16,274	6,509	0
2585	Rogue River Valley Irrigation District	6/30/2022	Contribution	5.4	4.4	5,756	4,690	1,066	1,066	1,066	1,066	1,066	1,066	426	0
2585	Rogue River Valley Irrigation District	6/30/2021	Proportion	5.5	3.5	(144,425)	(91,907)	(26,259)	(26,259)	(26,259)	(26,259)	(13,130)	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2021	Contribution	5.5	3.5	(57,082)	(36,324)	(10,379)	(10,379)	(10,379)	(10,379)	(5,187)	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2020	Proportion	5.4	2.4	141,003	62,667	26,112	26,112	26,112	10,443	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2020	Contribution	5.4	2.4	(17,344)	(7,708)	(3,212)	(3,212)	(3,212)	(1,284)	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2019	Proportion	5.3	1.3	(33,159)	(8,135)	(6,256)	(6,256)	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2019	Contribution	5.3	1.3	44,874	11,006	8,467	8,467	2,539	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2018	Proportion	5.2	0.2	33,434	1,284	6,430	1,284	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2018	Contribution	5.2	0.2	7,755	300	1,491	300	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2017	Proportion	5.2	0.0	(10,237)	0	(392)	0	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2017	Contribution	5.2	0.0	16,582	0	637	0	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2022	Proportion	5.4	4.4	47,752	38,909	8,843	8,843	8,843	8,843	8,843	8,843	3,537	0
2587	Tualatin Valley Irrigation District	6/30/2022	Contribution	5.4	4.4	(16,335)	(13,310)	(3,025)	(3,025)	(3,025)	(3,025)	(3,025)	(1,210)	0	0
2587	Tualatin Valley Irrigation District	6/30/2021	Proportion	5.5	3.5	167,741	106,745	30,498	30,498	30,498	30,498	30,498	15,251	0	0
2587	Tualatin Valley Irrigation District	6/30/2021	Contribution	5.5	3.5	(79,998)	(50,908)	(14,545)	(14,545)	(14,545)	(14,545)	(7,273)	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2020	Proportion	5.4	2.4	9,979	4,435	1,848	1,848	1,848	739	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2020	Contribution	5.4	2.4	14,020	6,232	2,596	2,596	2,596	1,040	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2019	Proportion	5.3	1.3	(61,105)	(14,989)	(11,529)	(11,529)	(3,460)	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2019	Contribution	5.3	1.3	(9,687)	(2,375)	(1,828)	(1,828)	(547)	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2018	Proportion	5.2	0.2	73,323	2,818	14,101	2,818	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2018	Contribution	5.2	0.2	(29,914)	(1,149)	(5,753)	(1,149)	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2017	Proportion	5.2	0.0	94,719	0	3,644	0	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2017	Contribution	5.2	0.0	(11,211)	0	(431)	0	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	561,595	457,596	103,999	103,999	103,999	103,999	103,999	103,999	41,600	0
2588	Clatskanie Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	19,771	16,110	3,661	3,661	3,661	3,661	3,661	3,661	1,466	0
2588	Clatskanie Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	(298,808)	(190,150)	(54,329)	(54,329)	(54,329)	(54,329)	(27,163)	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(271,340)	(172,670)	(49,335)	(49,335)	(49,335)	(49,335)	(24,665)	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	341,213	151,649	63,188	63,188	63,188	25,273	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(35,060)	(15,581)	(6,493)	(6,493)	(6,493)	(2,595)	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	182,081	44,661	34,355	34,355	10,306	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(40,439)	(9,919)	(7,630)	(7,630)	(2,289)	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	168,579	6,484	32,419	6,484	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(27,251)	(1,046)	(5,241)	(1,046)	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	100,191	0	3,851	0	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	8,341	0	321	0	0	0	0	0	0	0
2589	West Slope Water District	6/30/2022	Proportion	5.4	4.4	(39,609)	(32,274)	(7,335)	(7,335)	(7,335)	(7,335)	(7,335)	(2,934)	0	0
2589	West Slope Water District	6/30/2022	Contribution	5.4	4.4	18,375	14,972	3,403	3,403	3,403	3,403	3,403	1,360	0	0
2589	West Slope Water District	6/30/2021	Proportion	5.5	3.5	(120,657)	(76,781)	(21,938)	(21,938)	(21,938)	(21,938)	(10,967)	0	0	0
2589	West Slope Water District	6/30/2021	Contribution	5.5	3.5	(70,743)	(45,019)	(12,862)	(12,862)	(12,862)	(12,862)	(6,433)	0	0	0
2589	West Slope Water District	6/30/2020	Proportion	5.4	2.4	(104,861)	(46,604)	(19,419)	(19,419)	(19,419)	(7,766)	0	0	0	0
2589	West Slope Water District	6/30/2020	Contribution	5.4	2.4	18,231	8,103	3,376	3,376	3,376	1,351	0	0	0	0
2589	West Slope Water District	6/30/2019	Proportion	5.3	1.3	(6,870)	(5,286)	(5,286)	(5,286)	(1,584)	0	0	0	0	0
2589	West Slope Water District	6/30/2019	Contribution	5.3	1.3	(14,670)	(3,598)	(2,768)	(2,768)	(830)	0	0	0	0	0
2589	West Slope Water District	6/30/2018	Proportion	5.2	0.2	86,924	3,344	16,716	3,344	0	0	0	0	0	0
2589	West Slope Water District	6/30/2018	Contribution	5.2	0.2	24,852	957	4,779	957	0	0	0	0	0	0
2589	West Slope Water District	6/30/2017	Proportion	5.2	0.0	72,377	0	2,782	0	0	0	0	0	0	0
2589	West Slope Water District	6/30/2017	Contribution	5.2	0.0	25,922	0	997	0	0	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2022	Proportion	5.4	4.4	2,190,400	1,784,770	405,630	405,630	405,630	405,630	405,630	162,250	0	0
2590	Redmond Fire & Rescue	6/30/2022	Contribution	5.4	4.4	(214,429)	(174,720)	(39,709)	(39,709)	(39,709)	(39,709)	(39,709)	(15,884)	0	0
2590	Redmond Fire & Rescue	6/30/2021	Proportion	5.5	3.5	155,941	99,235	28,353	28,353	28,353	28,353	14,176	0	0	0
2590	Redmond Fire & Rescue	6/30/2021	Contribution	5.5	3.5	(807,421)	(513,813)	(146,804)	(146,804)	(146,804)	(146,804)	(73,401)	0	0	0
2590	Redmond Fire & Rescue	6/30/2020	Proportion	5.4	2.4	(151,594)	(67,375)	(28,073)	(28,073)	(11,229)	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2020	Contribution	5.4	2.4	190,687	84,751	35,312	35,312	35,312	14,127	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2019	Proportion	5.3	1.3	(452,256)	(110,932)	(85,331)	(85,331)	(25,601)	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2019	Contribution	5.3	1.3	(14,715)	(3,611)	(2,776)	(2,776)	(835)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2590	Redmond Fire & Rescue	6/30/2018	Proportion	5.2	0.2	736,424	28,324	141,620	28,324	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2018	Contribution	5.2	0.2	33,716	1,296	6,484	1,296	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2017	Proportion	5.2	0.0	(475,672)	0	(18,297)	0	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2017	Contribution	5.2	0.0	145,755	0	5,605	0	0	0	0	0	0
2592	Medford Irrigation District	6/30/2022	Proportion	5.4	4.4	(103,751)	(84,538)	(19,213)	(19,213)	(19,213)	(19,213)	(19,213)	(7,686)	0
2592	Medford Irrigation District	6/30/2022	Contribution	5.4	4.4	22,736	18,526	4,210	4,210	4,210	4,210	4,210	1,686	0
2592	Medford Irrigation District	6/30/2021	Proportion	5.5	3.5	(2,332)	(1,484)	(424)	(424)	(424)	(424)	(212)	0	0
2592	Medford Irrigation District	6/30/2021	Contribution	5.5	3.5	(92,308)	(58,742)	(16,783)	(16,783)	(16,783)	(16,783)	(8,393)	0	0
2592	Medford Irrigation District	6/30/2020	Proportion	5.4	2.4	62,581	27,814	11,589	11,589	11,589	11,589	4,636	0	0
2592	Medford Irrigation District	6/30/2020	Contribution	5.4	2.4	(13,736)	(6,104)	(2,544)	(2,544)	(2,544)	(1,016)	0	0	0
2592	Medford Irrigation District	6/30/2019	Proportion	5.3	1.3	115,803	28,403	21,850	21,850	6,553	0	0	0	0
2592	Medford Irrigation District	6/30/2019	Contribution	5.3	1.3	(24,698)	(6,058)	(4,660)	(4,660)	(1,398)	0	0	0	0
2592	Medford Irrigation District	6/30/2018	Proportion	5.2	0.2	43,321	1,666	8,331	1,666	0	0	0	0	0
2592	Medford Irrigation District	6/30/2018	Contribution	5.2	0.2	4,866	186	936	186	0	0	0	0	0
2592	Medford Irrigation District	6/30/2017	Proportion	5.2	0.0	(205,709)	0	(7,914)	0	0	0	0	0	0
2592	Medford Irrigation District	6/30/2017	Contribution	5.2	0.0	5,375	0	205	0	0	0	0	0	0
2594	Metro	6/30/2022	Proportion	5.4	4.4	9,881,004	8,051,188	1,829,816	1,829,816	1,829,816	1,829,816	1,829,816	731,924	0
2594	Metro	6/30/2022	Contribution	5.4	4.4	876,248	713,980	162,268	162,268	162,268	162,268	162,268	64,908	0
2594	Metro	6/30/2021	Proportion	5.5	3.5	(19,861,467)	(12,639,115)	(3,611,176)	(3,611,176)	(3,611,176)	(3,611,176)	(1,805,587)	0	0
2594	Metro	6/30/2021	Contribution	5.5	3.5	(9,241,843)	(5,881,173)	(1,680,335)	(1,680,335)	(1,680,335)	(1,680,335)	(840,168)	0	0
2594	Metro	6/30/2020	Proportion	5.4	2.4	2,241,593	996,263	415,110	415,110	415,110	415,110	166,043	0	0
2594	Metro	6/30/2020	Contribution	5.4	2.4	(4,409,713)	(1,959,871)	(816,614)	(816,614)	(816,614)	(326,643)	0	0	0
2594	Metro	6/30/2019	Proportion	5.3	1.3	1,029,495	252,519	194,244	194,244	58,275	0	0	0	0
2594	Metro	6/30/2019	Contribution	5.3	1.3	(3,740,987)	(917,599)	(705,847)	(705,847)	(211,752)	0	0	0	0
2594	Metro	6/30/2018	Proportion	5.2	0.2	3,937,391	151,436	757,191	151,436	0	0	0	0	0
2594	Metro	6/30/2018	Contribution	5.2	0.2	(2,757,703)	(106,063)	(530,328)	(106,063)	0	0	0	0	0
2594	Metro	6/30/2017	Proportion	5.2	0.0	712,054	0	27,389	0	0	0	0	0	0
2594	Metro	6/30/2017	Contribution	5.2	0.0	(808,752)	0	(31,107)	0	0	0	0	0	0
2595	Canby Fire District	6/30/2022	Proportion	5.4	4.4	1,134,531	924,433	210,098	210,098	210,098	210,098	210,098	84,041	0
2595	Canby Fire District	6/30/2022	Contribution	5.4	4.4	(20,783)	(16,934)	(3,849)	(3,849)	(3,849)	(3,849)	(1,538)	0	0
2595	Canby Fire District	6/30/2021	Proportion	5.5	3.5	(114,196)	(72,670)	(20,763)	(20,763)	(20,763)	(10,381)	0	0	0
2595	Canby Fire District	6/30/2021	Contribution	5.5	3.5	(355,324)	(226,116)	(64,604)	(64,604)	(64,604)	(32,304)	0	0	0
2595	Canby Fire District	6/30/2020	Proportion	5.4	2.4	837,756	372,336	155,140	155,140	155,140	62,056	0	0	0
2595	Canby Fire District	6/30/2020	Contribution	5.4	2.4	31,673	14,078	5,865	5,865	5,865	2,348	0	0	0
2595	Canby Fire District	6/30/2019	Proportion	5.3	1.3	(940,205)	(230,617)	(177,397)	(177,397)	(53,220)	0	0	0	0
2595	Canby Fire District	6/30/2019	Contribution	5.3	1.3	22,973	5,633	4,335	4,335	1,298	0	0	0	0
2595	Canby Fire District	6/30/2018	Proportion	5.2	0.2	818,049	31,464	157,317	31,464	0	0	0	0	0
2595	Canby Fire District	6/30/2018	Contribution	5.2	0.2	(57,908)	(2,228)	(11,136)	(2,228)	0	0	0	0	0
2595	Canby Fire District	6/30/2017	Proportion	5.2	0.0	(149,826)	0	(5,761)	0	0	0	0	0	0
2595	Canby Fire District	6/30/2017	Contribution	5.2	0.0	150,544	0	5,789	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2022	Proportion	5.4	4.4	1,515,099	1,234,525	280,574	280,574	280,574	280,574	280,574	112,229	0
2596	Bend Parks & Recreation	6/30/2022	Contribution	5.4	4.4	118,535	96,584	21,951	21,951	21,951	21,951	21,951	8,780	0
2596	Bend Parks & Recreation	6/30/2021	Proportion	5.5	3.5	166,425	105,907	30,259	30,259	30,259	15,130	0	0	0
2596	Bend Parks & Recreation	6/30/2021	Contribution	5.5	3.5	(872,568)	(555,270)	(158,649)	(158,649)	(158,649)	(79,323)	0	0	0
2596	Bend Parks & Recreation	6/30/2020	Proportion	5.4	2.4	422,151	187,623	78,176	78,176	31,271	0	0	0	0
2596	Bend Parks & Recreation	6/30/2020	Contribution	5.4	2.4	62,973	27,987	11,662	11,662	4,663	0	0	0	0
2596	Bend Parks & Recreation	6/30/2019	Proportion	5.3	1.3	(798,465)	(195,849)	(150,654)	(150,654)	(45,195)	0	0	0	0
2596	Bend Parks & Recreation	6/30/2019	Contribution	5.3	1.3	1,946,940	477,552	367,347	367,347	110,205	0	0	0	0
2596	Bend Parks & Recreation	6/30/2018	Proportion	5.2	0.2	229,907	8,842	44,213	8,842	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2018	Contribution	5.2	0.2	96,658	3,718	18,588	3,718	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2017	Proportion	5.2	0.0	552,010	0	21,230	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2017	Contribution	5.2	0.0	208,695	0	8,025	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2022	Proportion	5.4	4.4	114,878	93,604	21,274	21,274	21,274	21,274	21,274	8,508	0
2597	Mapleton Water District	6/30/2022	Contribution	5.4	4.4	(19,052)	(15,524)	(3,528)	(3,528)	(3,528)	(3,528)	(3,528)	(1,412)	0
2597	Mapleton Water District	6/30/2021	Proportion	5.5	3.5	3,792	2,414	689	689	347	0	0	0	0
2597	Mapleton Water District	6/30/2021	Contribution	5.5	3.5	(7,249)	(4,613)	(1,318)	(1,318)	(1,318)	(659)	0	0	0
2597	Mapleton Water District	6/30/2020	Proportion	5.4	2.4	(11,410)	(5,071)	(2,113)	(2,113)	(845)	0	0	0	0
2597	Mapleton Water District	6/30/2020	Contribution	5.4	2.4	7,473	3,321	1,384	1,384	553	0	0	0	0
2597	Mapleton Water District	6/30/2019	Proportion	5.3	1.3	(16,581)	(4,069)	(3,128)	(3,128)	(941)	0	0	0	0
2597	Mapleton Water District	6/30/2019	Contribution	5.3	1.3	7,299	1,791	1,377	1,377	414	0	0	0	0
2597	Mapleton Water District	6/30/2018	Proportion	5.2	0.2	(4,907)	(187)	(944)	(187)	0	0	0	0	0
2597	Mapleton Water District	6/30/2018	Contribution	5.2	0.2	5,174	199	995	199	0	0	0	0	0
2597	Mapleton Water District	6/30/2017	Proportion	5.2	0.0	1,841	0	71	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2017	Contribution	5.2	0.0	5,080	0	195	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2022	Proportion	5.4	4.4	(83,346)	(67,912)	(15,434)	(15,434)	(15,434)	(15,434)	(15,434)	(6,176)	0
2598	Marion County Housing Authority	6/30/2022	Contribution	5.4	4.4	(74,401)	(60,623)	(13,778)	(13,778)	(13,778)	(13,778)	(13,778)	(5,511)	0
2598	Marion County Housing Authority	6/30/2021	Proportion	5.5	3.5	213,116	135,620	38,748	38,748	38,748	19,376	0	0	0
2598	Marion County Housing Authority	6/30/2021	Contribution	5.5	3.5	(126,090)	(80,240)	(22,925)	(22,925)	(22,925)	(11,465)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2598	Marion County Housing Authority	6/30/2020	Proportion	5.4	2.4	77,652	34,512	14,380	14,380	14,380	5,752	0	0	
2598	Marion County Housing Authority	6/30/2020	Contribution	5.4	2.4	(49,077)	(21,813)	(9,088)	(9,088)	(9,088)	(3,637)	0	0	
2598	Marion County Housing Authority	6/30/2019	Proportion	5.3	1.3	254,651	62,463	48,047	48,047	48,047	14,416	0	0	
2598	Marion County Housing Authority	6/30/2019	Contribution	5.3	1.3	(44,570)	(10,934)	(8,409)	(8,409)	(2,525)	0	0	0	
2598	Marion County Housing Authority	6/30/2018	Proportion	5.2	0.2	(250,477)	(9,632)	(48,169)	(9,632)	0	0	0	0	
2598	Marion County Housing Authority	6/30/2018	Contribution	5.2	0.2	(3,112)	(122)	(598)	(122)	0	0	0	0	
2598	Marion County Housing Authority	6/30/2017	Proportion	5.2	0.0	185,104	0	7,119	0	0	0	0	0	
2598	Marion County Housing Authority	6/30/2017	Contribution	5.2	0.0	(32,063)	0	(1,233)	0	0	0	0	0	
2599	South Suburban Sanitary District	6/30/2022	Proportion	5.4	4.4	(339,985)	(277,025)	(62,960)	(62,960)	(62,960)	(62,960)	(25,185)	0	
2599	South Suburban Sanitary District	6/30/2022	Contribution	5.4	4.4	28,652	23,346	5,306	5,306	5,306	5,306	2,122	0	
2599	South Suburban Sanitary District	6/30/2021	Proportion	5.5	3.5	(68,293)	(43,459)	(12,417)	(12,417)	(12,417)	(6,208)	0	0	
2599	South Suburban Sanitary District	6/30/2021	Contribution	5.5	3.5	(184,199)	(117,217)	(33,491)	(33,491)	(33,491)	(16,744)	0	0	
2599	South Suburban Sanitary District	6/30/2020	Proportion	5.4	2.4	28,033	12,460	5,191	5,191	5,191	2,078	0	0	
2599	South Suburban Sanitary District	6/30/2020	Contribution	5.4	2.4	(13,501)	(6,001)	(2,500)	(2,500)	(2,500)	(1,001)	0	0	
2599	South Suburban Sanitary District	6/30/2019	Proportion	5.3	1.3	108,941	26,721	20,555	20,555	20,555	6,166	0	0	
2599	South Suburban Sanitary District	6/30/2019	Contribution	5.3	1.3	(29,698)	(7,286)	(5,603)	(5,603)	(1,683)	0	0	0	
2599	South Suburban Sanitary District	6/30/2018	Proportion	5.2	0.2	(55,967)	(2,152)	(10,763)	(2,152)	0	0	0	0	
2599	South Suburban Sanitary District	6/30/2018	Contribution	5.2	0.2	(4,653)	(178)	(895)	(178)	0	0	0	0	
2599	South Suburban Sanitary District	6/30/2017	Proportion	5.2	0.0	(46,123)	0	(1,773)	0	0	0	0	0	
2599	South Suburban Sanitary District	6/30/2017	Contribution	5.2	0.0	(5,025)	0	(195)	0	0	0	0	0	
2600	Winston-Dillard Water District	6/30/2022	Proportion	5.4	4.4	335	273	62	62	62	62	25	0	
2600	Winston-Dillard Water District	6/30/2022	Contribution	5.4	4.4	9,535	7,769	1,766	1,766	1,766	1,766	705	0	
2600	Winston-Dillard Water District	6/30/2021	Proportion	5.5	3.5	28,354	18,044	5,155	5,155	5,155	2,579	0	0	
2600	Winston-Dillard Water District	6/30/2021	Contribution	5.5	3.5	(88,237)	(56,151)	(16,043)	(16,043)	(16,043)	(8,022)	0	0	
2600	Winston-Dillard Water District	6/30/2020	Proportion	5.4	2.4	117,365	52,163	21,734	21,734	21,734	8,695	0	0	
2600	Winston-Dillard Water District	6/30/2020	Contribution	5.4	2.4	74	32	14	14	14	4	0	0	
2600	Winston-Dillard Water District	6/30/2019	Proportion	5.3	1.3	(170,744)	(41,880)	(32,216)	(32,216)	(9,664)	0	0	0	
2600	Winston-Dillard Water District	6/30/2019	Contribution	5.3	1.3	1,764	432	333	333	99	0	0	0	
2600	Winston-Dillard Water District	6/30/2018	Proportion	5.2	0.2	30,894	1,189	5,941	1,189	0	0	0	0	
2600	Winston-Dillard Water District	6/30/2018	Contribution	5.2	0.2	(21,976)	(846)	(4,226)	(846)	0	0	0	0	
2600	Winston-Dillard Water District	6/30/2017	Proportion	5.2	0.0	688	0	28	0	0	0	0	0	
2600	Winston-Dillard Water District	6/30/2017	Contribution	5.2	0.0	3,987	0	152	0	0	0	0	0	
2601	Baker Valley Irrigation District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	
2601	Baker Valley Irrigation District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	
2601	Baker Valley Irrigation District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	
2601	Baker Valley Irrigation District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	
2601	Baker Valley Irrigation District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	
2601	Baker Valley Irrigation District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	
2601	Baker Valley Irrigation District	6/30/2019	Proportion	5.3	1.3	(7,048)	(1,728)	(1,330)	(1,330)	(398)	0	0	0	
2601	Baker Valley Irrigation District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
2601	Baker Valley Irrigation District	6/30/2018	Proportion	5.2	0.2	(5,184)	(199)	(997)	(199)	0	0	0	0	
2601	Baker Valley Irrigation District	6/30/2018	Contribution	5.2	0.2	(254)	(9)	(49)	(9)	0	0	0	0	
2601	Baker Valley Irrigation District	6/30/2017	Proportion	5.2	0.0	2,703	0	103	0	0	0	0	0	
2601	Baker Valley Irrigation District	6/30/2017	Contribution	5.2	0.0	(1,288)	0	(48)	0	0	0	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	202,626	165,103	37,523	37,523	37,523	37,523	15,011	0	
2602	Aumsville Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(62,601)	(51,008)	(11,593)	(11,593)	(11,593)	(11,593)	(4,636)	0	
2602	Aumsville Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	238,415	151,719	43,348	43,348	43,348	21,675	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(77,898)	(49,572)	(14,163)	(14,163)	(14,163)	(7,083)	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	(78,720)	(34,986)	(14,578)	(14,578)	(5,830)	0	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	1,292	575	239	239	97	0	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	160,049	39,257	30,198	30,198	9,059	0	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(32,432)	(7,956)	(6,119)	(6,119)	(1,837)	0	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	(92,685)	(3,565)	(17,824)	(3,565)	0	0	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	7,164	274	1,378	274	0	0	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(42,548)	0	(1,638)	0	0	0	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	(8,761)	0	(336)	0	0	0	0	0	
2603	Corbett Water District	6/30/2022	Proportion	5.4	4.4	154,704	126,055	28,649	28,649	28,649	28,649	11,459	0	
2603	Corbett Water District	6/30/2022	Contribution	5.4	4.4	5,985	4,877	1,108	1,108	1,108	1,108	445	0	
2603	Corbett Water District	6/30/2021	Proportion	5.5	3.5	(188,619)	(120,031)	(34,294)	(34,294)	(34,294)	(17,149)	0	0	
2603	Corbett Water District	6/30/2021	Contribution	5.5	3.5	13,047	8,303	2,372	2,372	2,372	1,187	0	0	
2603	Corbett Water District	6/30/2020	Proportion	5.4	2.4	(136,122)	(60,498)	(25,208)	(25,208)	(10,082)	0	0	0	
2603	Corbett Water District	6/30/2020	Contribution	5.4	2.4	(6,335)	(2,816)	(1,173)	(1,173)	(470)	0	0	0	
2603	Corbett Water District	6/30/2019	Proportion	5.3	1.3	(85,753)	(21,033)	(16,180)	(16,180)	(4,853)	0	0	0	
2603	Corbett Water District	6/30/2019	Contribution	5.3	1.3	(26,102)	(6,402)	(4,925)	(4,925)	(1,477)	0	0	0	
2603	Corbett Water District	6/30/2018	Proportion	5.2	0.2	117,579	4,524	22,611	4,524	0	0	0	0	
2603	Corbett Water District	6/30/2018	Contribution	5.2	0.2	(18,716)	(721)	(3,599)	(721)	0	0	0	0	
2603	Corbett Water District	6/30/2017	Proportion	5.2	0.0	(33,471)	0	(1,286)	0	0	0	0	0	
2603	Corbett Water District	6/30/2017	Contribution	5.2	0.0	3,118	0	118	0	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2604	Netarts-Oceanside Sanitary District	6/30/2022	Proportion	5.4	4.4	(65,093)	(53,039)	(12,054)	(12,054)	(12,054)	(12,054)	(12,054)	(12,054)	(4,823)
2604	Netarts-Oceanside Sanitary District	6/30/2022	Contribution	5.4	4.4	(12,529)	(10,209)	(2,320)	(2,320)	(2,320)	(2,320)	(2,320)	(2,320)	(929)
2604	Netarts-Oceanside Sanitary District	6/30/2021	Proportion	5.5	3.5	35,980	22,896	6,542	6,542	6,542	6,542	6,542	3,270	0
2604	Netarts-Oceanside Sanitary District	6/30/2021	Contribution	5.5	3.5	(97,517)	(62,057)	(17,730)	(17,730)	(17,730)	(17,730)	(17,730)	(8,867)	0
2604	Netarts-Oceanside Sanitary District	6/30/2020	Proportion	5.4	2.4	68,529	30,456	12,691	12,691	12,691	12,691	5,074	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2020	Contribution	5.4	2.4	(25,305)	(11,247)	(4,686)	(4,686)	(4,686)	(4,686)	(1,875)	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2019	Proportion	5.3	1.3	84,414	20,706	15,927	15,927	15,927	4,779	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2019	Contribution	5.3	1.3	(26,624)	(6,532)	(5,023)	(5,023)	(1,509)	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2018	Proportion	5.2	0.2	71,876	2,766	13,822	2,766	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2018	Contribution	5.2	0.2	(17,910)	(690)	(3,444)	(690)	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2017	Proportion	5.2	0.0	(50,306)	0	(1,936)	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2017	Contribution	5.2	0.0	(2,604)	0	(99)	0	0	0	0	0	0
2605	Scio Fire District	6/30/2022	Proportion	5.4	4.4	109,201	88,979	20,222	20,222	20,222	20,222	20,222	8,091	0
2605	Scio Fire District	6/30/2022	Contribution	5.4	4.4	6,665	5,431	1,234	1,234	1,234	1,234	1,234	495	0
2605	Scio Fire District	6/30/2021	Proportion	5.5	3.5	(43,493)	(27,677)	(7,908)	(7,908)	(7,908)	(7,908)	(3,953)	0	0
2605	Scio Fire District	6/30/2021	Contribution	5.5	3.5	(14,697)	(9,353)	(2,672)	(2,672)	(2,672)	(2,672)	(1,337)	0	0
2605	Scio Fire District	6/30/2020	Proportion	5.4	2.4	70,017	12,966	12,966	12,966	5,187	0	0	0	0
2605	Scio Fire District	6/30/2020	Contribution	5.4	2.4	(22,857)	(10,158)	(4,233)	(4,233)	(1,692)	0	0	0	0
2605	Scio Fire District	6/30/2019	Proportion	5.3	1.3	89,113	21,857	16,814	16,814	5,043	0	0	0	0
2605	Scio Fire District	6/30/2019	Contribution	5.3	1.3	(14,935)	(3,663)	(2,818)	(2,818)	(845)	0	0	0	0
2605	Scio Fire District	6/30/2018	Proportion	5.2	0.2	(139,554)	(5,369)	(26,837)	(5,369)	0	0	0	0	0
2605	Scio Fire District	6/30/2018	Contribution	5.2	0.2	(17,291)	(666)	(3,325)	(666)	0	0	0	0	0
2605	Scio Fire District	6/30/2017	Proportion	5.2	0.0	(12,820)	0	(495)	0	0	0	0	0	0
2605	Scio Fire District	6/30/2017	Contribution	5.2	0.0	(3,425)	0	(130)	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2022	Proportion	5.4	4.4	97,021	79,054	17,967	17,967	17,967	17,967	17,967	7,186	0
2606	West Valley Housing Authority	6/30/2022	Contribution	5.4	4.4	163	133	30	30	30	30	30	13	0
2606	West Valley Housing Authority	6/30/2021	Proportion	5.5	3.5	(175,646)	(111,774)	(31,936)	(31,936)	(31,936)	(31,936)	(15,966)	0	0
2606	West Valley Housing Authority	6/30/2021	Contribution	5.5	3.5	(122,716)	(78,092)	(22,312)	(22,312)	(22,312)	(22,312)	(11,156)	0	0
2606	West Valley Housing Authority	6/30/2020	Proportion	5.4	2.4	(1,428)	(636)	(264)	(264)	(108)	0	0	0	0
2606	West Valley Housing Authority	6/30/2020	Contribution	5.4	2.4	(28,265)	(12,563)	(5,234)	(5,234)	(2,095)	0	0	0	0
2606	West Valley Housing Authority	6/30/2019	Proportion	5.3	1.3	62,124	15,236	11,722	11,722	3,514	0	0	0	0
2606	West Valley Housing Authority	6/30/2019	Contribution	5.3	1.3	(28,416)	(6,968)	(5,362)	(5,362)	(1,606)	0	0	0	0
2606	West Valley Housing Authority	6/30/2018	Proportion	5.2	0.2	(204,696)	(7,871)	(39,365)	(7,871)	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2018	Contribution	5.2	0.2	(25,974)	(999)	(4,995)	(999)	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2017	Proportion	5.2	0.0	(12,694)	0	(489)	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2017	Contribution	5.2	0.0	(19,326)	0	(741)	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2022	Proportion	5.4	4.4	628,266	511,920	116,346	116,346	116,346	116,346	116,346	46,536	0
2607	Hoodland Fire District 74	6/30/2022	Contribution	5.4	4.4	(106,821)	(87,039)	(19,782)	(19,782)	(19,782)	(19,782)	(19,782)	(7,911)	0
2607	Hoodland Fire District 74	6/30/2021	Proportion	5.5	3.5	(341,738)	(217,470)	(62,134)	(62,134)	(62,134)	(62,134)	(31,068)	0	0
2607	Hoodland Fire District 74	6/30/2021	Contribution	5.5	3.5	(237,634)	(151,222)	(43,206)	(43,206)	(43,206)	(43,206)	(21,604)	0	0
2607	Hoodland Fire District 74	6/30/2020	Proportion	5.4	2.4	515,592	229,152	95,480	95,480	38,192	0	0	0	0
2607	Hoodland Fire District 74	6/30/2020	Contribution	5.4	2.4	2,787	1,239	516	516	207	0	0	0	0
2607	Hoodland Fire District 74	6/30/2019	Proportion	5.3	1.3	(293,554)	(72,002)	(55,388)	(55,388)	(16,614)	0	0	0	0
2607	Hoodland Fire District 74	6/30/2019	Contribution	5.3	1.3	2,981	733	562	562	171	0	0	0	0
2607	Hoodland Fire District 74	6/30/2018	Proportion	5.2	0.2	520,738	20,028	100,142	20,028	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2018	Contribution	5.2	0.2	(20,490)	(790)	(3,940)	(790)	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2017	Proportion	5.2	0.0	(90,654)	0	(3,489)	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2017	Contribution	5.2	0.0	(75,277)	0	(2,897)	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	152,888	124,575	28,313	28,313	28,313	28,313	28,313	11,323	0
2608	Gaston Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(30,044)	(24,480)	(5,564)	(5,564)	(5,564)	(5,564)	(5,564)	(2,224)	0
2608	Gaston Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	20,543	13,073	3,735	3,735	3,735	1,868	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(30,232)	(19,238)	(5,497)	(5,497)	(5,497)	(2,747)	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	138,203	61,424	25,593	25,593	10,238	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(11,035)	(4,903)	(2,044)	(2,044)	(815)	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(14,614)	(3,586)	(2,757)	(2,757)	(829)	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	425	105	80	80	25	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	(32,307)	(1,242)	(6,213)	(1,242)	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	6,334	244	1,218	244	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	57	0	2	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	(10,511)	0	(406)	0	0	0	0	0	0
2610	Turner Fire District	6/30/2022	Proportion	5.4	4.4	294,468	239,937	54,531	54,531	54,531	54,531	54,531	21,813	0
2610	Turner Fire District	6/30/2022	Contribution	5.4	4.4	(193,589)	(157,739)	(35,850)	(35,850)	(35,850)	(35,850)	(35,850)	(14,339)	0
2610	Turner Fire District	6/30/2021	Proportion	5.5	3.5	(100,418)	(63,902)	(18,258)	(18,258)	(18,258)	(9,128)	0	0	0
2610	Turner Fire District	6/30/2021	Contribution	5.5	3.5	(247,032)	(157,202)	(44,915)	(44,915)	(44,915)	(22,457)	0	0	0
2610	Turner Fire District	6/30/2020	Proportion	5.4	2.4	328,070	145,808	60,754	60,754	24,300	0	0	0	0
2610	Turner Fire District	6/30/2020	Contribution	5.4	2.4	(79,101)	(35,157)	(14,648)	(14,648)	(5,861)	0	0	0	0
2610	Turner Fire District	6/30/2019	Proportion	5.3	1.3	63,510	15,578	11,983	11,983	3,595	0	0	0	0
2610	Turner Fire District	6/30/2019	Contribution	5.3	1.3	(54,436)	(13,352)	(10,271)	(10,271)	(3,081)	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2610	Turner Fire District	6/30/2018	Proportion	5.2	0.2	(63,815)	(2,455)	(12,272)	(2,455)	0	0	0	0	0
2610	Turner Fire District	6/30/2018	Contribution	5.2	0.2	(42,961)	(1,651)	(8,262)	(1,651)	0	0	0	0	0
2610	Turner Fire District	6/30/2017	Proportion	5.2	0.0	26,995	0	1,040	0	0	0	0	0	0
2610	Turner Fire District	6/30/2017	Contribution	5.2	0.0	(38,333)	0	(1,473)	0	0	0	0	0	0
2611	Burnt River Irrigation District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2611	Burnt River Irrigation District	6/30/2022	Contribution	5.4	4.4	7,577	6,174	1,403	1,403	1,403	1,403	1,403	562	0
2612	Community Services Consortium	6/30/2022	Proportion	5.4	4.4	2,138,867	1,742,781	396,086	396,086	396,086	396,086	396,086	158,437	0
2612	Community Services Consortium	6/30/2022	Contribution	5.4	4.4	(37,090)	(30,221)	(6,869)	(6,869)	(6,869)	(6,869)	(6,869)	(2,745)	0
2612	Community Services Consortium	6/30/2021	Proportion	5.5	3.5	579,355	368,681	105,337	105,337	105,337	105,337	52,670	0	0
2612	Community Services Consortium	6/30/2021	Contribution	5.5	3.5	(619,624)	(394,306)	(112,659)	(112,659)	(112,659)	(112,659)	(56,329)	0	0
2612	Community Services Consortium	6/30/2020	Proportion	5.4	2.4	670,541	298,019	124,174	124,174	124,174	49,671	0	0	0
2612	Community Services Consortium	6/30/2020	Contribution	5.4	2.4	64,280	28,568	11,904	11,904	11,904	4,760	0	0	0
2612	Community Services Consortium	6/30/2019	Proportion	5.3	1.3	(7,228)	(1,772)	(1,364)	(1,364)	(408)	0	0	0	0
2612	Community Services Consortium	6/30/2019	Contribution	5.3	1.3	(149,576)	(36,688)	(28,222)	(28,222)	(8,466)	0	0	0	0
2612	Community Services Consortium	6/30/2018	Proportion	5.2	0.2	127,151	4,891	24,452	0	0	0	0	0	0
2612	Community Services Consortium	6/30/2018	Contribution	5.2	0.2	(108,647)	(4,177)	(20,894)	(4,177)	0	0	0	0	0
2612	Community Services Consortium	6/30/2017	Proportion	5.2	0.0	83,629	0	3,219	0	0	0	0	0	0
2612	Community Services Consortium	6/30/2017	Contribution	5.2	0.0	10,641	0	411	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2022	Proportion	5.4	4.4	15,333	12,494	2,839	2,839	2,839	2,839	1,138	0	0
2613	Polk Soil & Water Conservation District	6/30/2022	Contribution	5.4	4.4	(13,257)	(10,802)	(2,455)	(2,455)	(2,455)	(2,455)	(982)	0	0
2613	Polk Soil & Water Conservation District	6/30/2021	Proportion	5.5	3.5	6,469	4,117	1,176	1,176	1,176	589	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2021	Contribution	5.5	3.5	(19,060)	(12,130)	(3,465)	(3,465)	(3,465)	(1,735)	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2020	Proportion	5.4	2.4	(11,067)	(4,920)	(2,049)	(2,049)	(822)	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2020	Contribution	5.4	2.4	2,202	978	408	408	162	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2019	Proportion	5.3	1.3	(29,490)	(7,234)	(5,564)	(1,670)	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2019	Contribution	5.3	1.3	1,584	388	299	299	89	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2018	Proportion	5.2	0.2	13,751	531	2,644	531	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2018	Contribution	5.2	0.2	(1,783)	(68)	(343)	(68)	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2017	Proportion	5.2	0.0	5,165	0	200	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2017	Contribution	5.2	0.0	4,710	0	180	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2615	Humanities Council	6/30/2022	Proportion	5.4	4.4	2,762	2,251	511	511	511	511	207	0	0
2615	Humanities Council	6/30/2022	Contribution	5.4	4.4	(9,898)	(8,065)	(1,833)	(1,833)	(1,833)	(1,833)	(733)	0	0
2615	Humanities Council	6/30/2021	Proportion	5.5	3.5	(4,948)	(3,148)	(900)	(900)	(900)	(448)	0	0	0
2615	Humanities Council	6/30/2021	Contribution	5.5	3.5	(15,928)	(10,136)	(2,896)	(2,896)	(2,896)	(1,448)	0	0	0
2615	Humanities Council	6/30/2020	Proportion	5.4	2.4	(1,431)	(636)	(265)	(265)	(106)	0	0	0	0
2615	Humanities Council	6/30/2020	Contribution	5.4	2.4	(9,181)	(4,081)	(1,700)	(1,700)	(681)	0	0	0	0
2615	Humanities Council	6/30/2019	Proportion	5.3	1.3	(5,107)	(1,251)	(964)	(964)	(287)	0	0	0	0
2615	Humanities Council	6/30/2019	Contribution	5.3	1.3	(9,957)	(2,441)	(1,879)	(1,879)	(562)	0	0	0	0
2615	Humanities Council	6/30/2018	Proportion	5.2	0.2	(1,698)	(63)	(327)	(63)	0	0	0	0	0
2615	Humanities Council	6/30/2018	Contribution	5.2	0.2	(8,057)	(312)	(1,549)	(312)	0	0	0	0	0
2615	Humanities Council	6/30/2017	Proportion	5.2	0.0	(46,937)	0	(1,807)	0	0	0	0	0	0
2615	Humanities Council	6/30/2017	Contribution	5.2	0.0	(6,711)	0	(256)	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2617	Clean Water Services	6/30/2022	Proportion	5.4	4.4	(518,072)	(422,133)	(95,939)	(95,939)	(95,939)	(95,939)	(38,377)	0	0
2617	Clean Water Services	6/30/2022	Contribution	5.4	4.4	(846,879)	(690,050)	(156,829)	(156,829)	(156,829)	(156,829)	(62,734)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2617	Clean Water Services	6/30/2021	Proportion	5.5	3.5	6,249,221	3,976,777	1,136,222	1,136,222	1,136,222	1,136,222	1,136,222	568,111	0
2617	Clean Water Services	6/30/2021	Contribution	5.5	3.5	(5,708,089)	(3,632,421)	(1,037,834)	(1,037,834)	(1,037,834)	(1,037,834)	(1,037,834)	(518,919)	0
2617	Clean Water Services	6/30/2020	Proportion	5.4	2.4	232,066	103,141	42,975	42,975	42,975	42,975	17,191	0	0
2617	Clean Water Services	6/30/2020	Contribution	5.4	2.4	(430,141)	(191,173)	(79,656)	(79,656)	(79,656)	(79,656)	(31,861)	0	0
2617	Clean Water Services	6/30/2019	Proportion	5.3	1.3	930,775	228,303	175,618	175,618	175,618	52,685	0	0	0
2617	Clean Water Services	6/30/2019	Contribution	5.3	1.3	936,389	229,681	176,677	176,677	53,004	0	0	0	0
2617	Clean Water Services	6/30/2018	Proportion	5.2	0.2	(6,439,043)	(247,653)	(1,238,278)	(247,653)	0	0	0	0	0
2617	Clean Water Services	6/30/2018	Contribution	5.2	0.2	14,910,328	573,473	2,867,371	573,473	0	0	0	0	0
2617	Clean Water Services	6/30/2017	Proportion	5.2	0.0	991,074	0	38,119	0	0	0	0	0	0
2617	Clean Water Services	6/30/2017	Contribution	5.2	0.0	(212,831)	0	(8,186)	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2022	Contribution	5.4	4.4	319	260	59	59	59	59	59	24	0
2618	Estacada Cemetery District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2021	Contribution	5.5	3.5	1,159	737	211	211	211	211	104	0	0
2618	Estacada Cemetery District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2019	Contribution	5.3	1.3	60	16	11	11	5	0	0	0	0
2618	Estacada Cemetery District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2022	Proportion	5.4	4.4	(66,532)	(54,211)	(12,321)	(12,321)	(12,321)	(12,321)	(12,321)	(4,927)	0
2620	Jackson County Fire District 4	6/30/2022	Contribution	5.4	4.4	(7,949)	(6,477)	(1,472)	(1,472)	(1,472)	(1,472)	(1,472)	(589)	0
2620	Jackson County Fire District 4	6/30/2021	Proportion	5.5	3.5	353,797	225,143	64,327	64,327	64,327	64,327	32,162	0	0
2620	Jackson County Fire District 4	6/30/2021	Contribution	5.5	3.5	(156,172)	(99,382)	(28,395)	(28,395)	(28,395)	(28,395)	(14,197)	0	0
2620	Jackson County Fire District 4	6/30/2020	Proportion	5.4	2.4	(133,622)	(59,387)	(24,745)	(24,745)	(24,745)	(9,897)	0	0	0
2620	Jackson County Fire District 4	6/30/2020	Contribution	5.4	2.4	36,472	16,210	6,754	6,754	6,754	2,702	0	0	0
2620	Jackson County Fire District 4	6/30/2019	Proportion	5.3	1.3	(275,564)	(67,592)	(51,993)	(51,993)	(15,599)	0	0	0	0
2620	Jackson County Fire District 4	6/30/2019	Contribution	5.3	1.3	(28,664)	(7,032)	(5,408)	(5,408)	(1,624)	0	0	0	0
2620	Jackson County Fire District 4	6/30/2018	Proportion	5.2	0.2	105,280	4,050	20,246	4,050	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2018	Contribution	5.2	0.2	(4,049)	(154)	(779)	(154)	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2017	Proportion	5.2	0.0	295,321	0	11,361	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2017	Contribution	5.2	0.0	24,744	0	954	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2022	Proportion	5.4	4.4	37,225	30,331	6,894	6,894	6,894	6,894	6,894	2,755	0
2623	Evans Valley Fire District 6	6/30/2022	Contribution	5.4	4.4	(25,119)	(20,467)	(4,652)	(4,652)	(4,652)	(4,652)	(1,859)	0	0
2623	Evans Valley Fire District 6	6/30/2021	Proportion	5.5	3.5	12,696	8,080	2,308	2,308	2,308	2,308	1,156	0	0
2623	Evans Valley Fire District 6	6/30/2021	Contribution	5.5	3.5	(42,936)	(27,322)	(7,807)	(7,807)	(7,807)	(7,807)	(3,901)	0	0
2623	Evans Valley Fire District 6	6/30/2020	Proportion	5.4	2.4	82,020	36,453	15,189	15,189	15,189	6,075	0	0	0
2623	Evans Valley Fire District 6	6/30/2020	Contribution	5.4	2.4	(23,777)	(10,568)	(4,403)	(4,403)	(1,762)	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2019	Proportion	5.3	1.3	100,462	24,642	18,955	18,955	5,687	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2019	Contribution	5.3	1.3	(15,006)	(3,682)	(2,831)	(2,831)	(851)	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2018	Proportion	5.2	0.2	(4,563)	(173)	(878)	(173)	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2018	Contribution	5.2	0.2	3,856	146	742	146	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2017	Proportion	5.2	0.0	10,091	0	386	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2017	Contribution	5.2	0.0	5,542	0	212	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2022	Proportion	5.4	4.4	11,085	9,032	2,053	2,053	2,053	2,053	820	0	0
2624	Klamath Vector Control	6/30/2022	Contribution	5.4	4.4	430	350	80	80	80	80	30	0	0
2624	Klamath Vector Control	6/30/2021	Proportion	5.5	3.5	3,971	2,527	722	722	722	722	361	0	0
2624	Klamath Vector Control	6/30/2021	Contribution	5.5	3.5	(17,528)	(11,154)	(3,187)	(3,187)	(3,187)	(3,187)	(1,593)	0	0
2624	Klamath Vector Control	6/30/2020	Proportion	5.4	2.4	(3,784)	(1,681)	(701)	(701)	(279)	0	0	0	0
2624	Klamath Vector Control	6/30/2020	Contribution	5.4	2.4	(246)	(108)	(46)	(46)	(16)	0	0	0	0
2624	Klamath Vector Control	6/30/2019	Proportion	5.3	1.3	25,943	6,363	4,895	4,895	1,468	0	0	0	0
2624	Klamath Vector Control	6/30/2019	Contribution	5.3	1.3	(4,284)	(1,052)	(808)	(808)	(244)	0	0	0	0
2624	Klamath Vector Control	6/30/2018	Proportion	5.2	0.2	6,857	262	1,319	262	0	0	0	0	0
2624	Klamath Vector Control	6/30/2018	Contribution	5.2	0.2	635	25	122	25	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2624	Klamath Vector Control	6/30/2017	Proportion	5.2	0.0	2,828	0	108	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2017	Contribution	5.2	0.0	1,745	0	65	0	0	0	0	0	0
2625	Port of Newport	6/30/2022	Proportion	5.4	4.4	(21,268)	(17,329)	(3,939)	(3,939)	(3,939)	(3,939)	(3,939)	(1,573)	0
2625	Port of Newport	6/30/2022	Contribution	5.4	4.4	(67,695)	(55,159)	(12,536)	(12,536)	(12,536)	(12,536)	(12,536)	(5,015)	0
2625	Port of Newport	6/30/2021	Proportion	5.5	3.5	560,797	356,871	101,963	101,963	101,963	101,963	50,982	0	0
2625	Port of Newport	6/30/2021	Contribution	5.5	3.5	(313,100)	(199,246)	(56,927)	(56,927)	(56,927)	(56,927)	(28,465)	0	0
2625	Port of Newport	6/30/2020	Proportion	5.4	2.4	378,047	168,020	70,009	70,009	70,009	28,002	0	0	0
2625	Port of Newport	6/30/2020	Contribution	5.4	2.4	(95,419)	(42,409)	(17,670)	(17,670)	(17,670)	(7,069)	0	0	0
2625	Port of Newport	6/30/2019	Proportion	5.3	1.3	472,196	115,820	89,094	89,094	26,726	0	0	0	0
2625	Port of Newport	6/30/2019	Contribution	5.3	1.3	(76,946)	(18,874)	(14,518)	(14,518)	(4,356)	0	0	0	0
2625	Port of Newport	6/30/2018	Proportion	5.2	0.2	(203,105)	(7,810)	(39,059)	(7,810)	0	0	0	0	0
2625	Port of Newport	6/30/2018	Contribution	5.2	0.2	(11,561)	(446)	(2,223)	(446)	0	0	0	0	0
2625	Port of Newport	6/30/2017	Proportion	5.2	0.0	18,576	0	716	0	0	0	0	0	0
2625	Port of Newport	6/30/2017	Contribution	5.2	0.0	(44,269)	0	(1,704)	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2022	Proportion	5.4	4.4	2,136,989	1,741,250	395,739	395,739	395,739	395,739	395,739	158,294	0
2626	Tillamook Peoples Utility District	6/30/2022	Contribution	5.4	4.4	(38,842)	(31,649)	(7,193)	(7,193)	(7,193)	(7,193)	(7,193)	(2,877)	0
2626	Tillamook Peoples Utility District	6/30/2021	Proportion	5.5	3.5	(110,509)	(70,323)	(20,093)	(20,093)	(20,093)	(20,093)	(10,044)	0	0
2626	Tillamook Peoples Utility District	6/30/2021	Contribution	5.5	3.5	(1,187,935)	(755,959)	(215,988)	(215,988)	(215,988)	(215,988)	(107,995)	0	0
2626	Tillamook Peoples Utility District	6/30/2020	Proportion	5.4	2.4	(1,366,523)	(607,343)	(253,060)	(253,060)	(253,060)	(101,223)	0	0	0
2626	Tillamook Peoples Utility District	6/30/2020	Contribution	5.4	2.4	54,797	24,353	10,148	10,148	10,148	4,057	0	0	0
2626	Tillamook Peoples Utility District	6/30/2019	Proportion	5.3	1.3	(12,824)	(3,144)	(2,420)	(3,144)	(2,420)	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2019	Contribution	5.3	1.3	(334,896)	(82,144)	(63,188)	(63,188)	(18,956)	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2018	Proportion	5.2	0.2	1,041,190	40,045	200,229	40,045	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2018	Contribution	5.2	0.2	(100,049)	(3,849)	(19,240)	(3,849)	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2017	Proportion	5.2	0.0	(1,036,588)	0	(39,868)	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2017	Contribution	5.2	0.0	141,578	0	5,443	0	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2022	Proportion	5.4	4.4	141,790	115,533	26,257	26,257	26,257	26,257	26,257	10,505	0
2628	McKenzie Fire And Rescue	6/30/2022	Contribution	5.4	4.4	(23,653)	(19,273)	(4,380)	(4,380)	(4,380)	(4,380)	(4,380)	(1,753)	0
2628	McKenzie Fire And Rescue	6/30/2021	Proportion	5.5	3.5	199,312	88,654	25,329	25,329	25,329	12,667	0	0	0
2628	McKenzie Fire And Rescue	6/30/2021	Contribution	5.5	3.5	(118,590)	(75,466)	(21,562)	(21,562)	(21,562)	(10,780)	0	0	0
2628	McKenzie Fire And Rescue	6/30/2020	Proportion	5.4	2.4	(174,603)	(77,601)	(32,334)	(32,334)	(32,334)	(12,933)	0	0	0
2628	McKenzie Fire And Rescue	6/30/2020	Contribution	5.4	2.4	8,121	3,609	1,504	1,504	1,504	601	0	0	0
2628	McKenzie Fire And Rescue	6/30/2019	Proportion	5.3	1.3	(71,187)	(17,459)	(13,432)	(13,432)	(4,027)	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2019	Contribution	5.3	1.3	(40,940)	(10,040)	(7,725)	(7,725)	(2,315)	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2018	Proportion	5.2	0.2	197,735	7,605	38,026	7,605	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2018	Contribution	5.2	0.2	(45,894)	(1,764)	(8,826)	(1,764)	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2017	Proportion	5.2	0.0	62,506	0	2,406	0	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2017	Contribution	5.2	0.0	4,056	0	156	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2022	Proportion	5.4	4.4	563,766	459,365	104,401	104,401	104,401	104,401	104,401	41,761	0
2630	Sheridan Fire District	6/30/2022	Contribution	5.4	4.4	(114,243)	(93,087)	(21,156)	(21,156)	(21,156)	(21,156)	(21,156)	(8,463)	0
2630	Sheridan Fire District	6/30/2021	Proportion	5.5	3.5	662,114	421,346	120,384	120,384	120,384	120,384	60,194	0	0
2630	Sheridan Fire District	6/30/2021	Contribution	5.5	3.5	(335,774)	(213,674)	(61,050)	(61,050)	(61,050)	(61,050)	(30,524)	0	0
2630	Sheridan Fire District	6/30/2020	Proportion	5.4	2.4	937,591	416,707	173,628	173,628	173,628	69,451	0	0	0
2630	Sheridan Fire District	6/30/2020	Contribution	5.4	2.4	83,863	37,273	15,530	15,530	15,530	6,213	0	0	0
2630	Sheridan Fire District	6/30/2019	Proportion	5.3	1.3	(102,570)	(25,158)	(19,353)	(19,353)	(5,805)	0	0	0	0
2630	Sheridan Fire District	6/30/2019	Contribution	5.3	1.3	91,838	22,526	17,328	17,328	5,198	0	0	0	0
2630	Sheridan Fire District	6/30/2018	Proportion	5.2	0.2	(124,262)	(4,777)	(23,897)	(4,777)	0	0	0	0	0
2630	Sheridan Fire District	6/30/2018	Contribution	5.2	0.2	(8,195)	(315)	(1,576)	(315)	0	0	0	0	0
2630	Sheridan Fire District	6/30/2017	Proportion	5.2	0.0	32,533	0	1,253	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2017	Contribution	5.2	0.0	(16,302)	0	(627)	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2022	Proportion	5.4	4.4	7,013	5,714	1,299	1,299	1,299	1,299	518	0	0
2631	Arch Cape Water-Sanitary District	6/30/2022	Contribution	5.4	4.4	(3,899)	(3,177)	(722)	(722)	(722)	(722)	(289)	0	0
2631	Arch Cape Water-Sanitary District	6/30/2021	Proportion	5.5	3.5	6,196	3,942	1,127	1,127	1,127	561	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2021	Contribution	5.5	3.5	(24,038)	(15,296)	(4,371)	(4,371)	(4,371)	(2,183)	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2020	Proportion	5.4	2.4	1,457	647	270	270	270	107	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2020	Contribution	5.4	2.4	(1,597)	(709)	(296)	(296)	(296)	(117)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2631	Arch Cape Water-Sanitary District	6/30/2019	Proportion	5.3	1.3	(5,239)	(1,287)	(988)	(988)	(299)	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2019	Contribution	5.3	1.3	(5,102)	(1,250)	(963)	(963)	(287)	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2018	Proportion	5.2	0.2	(10,171)	(391)	(1,956)	(391)	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2018	Contribution	5.2	0.2	(5,278)	(203)	(1,015)	(203)	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2017	Proportion	5.2	0.0	15,231	0	586	0	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2017	Contribution	5.2	0.0	(3,486)	0	(136)	0	0	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2022	Proportion	5.4	4.4	36,345	29,614	6,731	6,731	6,731	6,731	6,731	6,731	2,690	0
2632	Umpqua Regional Council of Governments	6/30/2022	Contribution	5.4	4.4	(24,796)	(20,204)	(4,592)	(4,592)	(4,592)	(4,592)	(4,592)	(4,592)	(1,836)	0
2632	Umpqua Regional Council of Governments	6/30/2021	Proportion	5.5	3.5	(7,356)	(4,682)	(1,337)	(1,337)	(1,337)	(1,337)	(1,337)	(671)	0	0
2632	Umpqua Regional Council of Governments	6/30/2021	Contribution	5.5	3.5	(32,009)	(20,369)	(5,820)	(5,820)	(5,820)	(5,820)	(5,820)	(2,909)	0	0
2632	Umpqua Regional Council of Governments	6/30/2020	Proportion	5.4	2.4	11,216	4,985	2,077	2,077	2,077	2,077	2,077	831	0	0
2632	Umpqua Regional Council of Governments	6/30/2020	Contribution	5.4	2.4	(18,117)	(8,052)	(3,355)	(3,355)	(3,355)	(1,342)	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2019	Proportion	5.3	1.3	(13,458)	(3,302)	(2,539)	(2,539)	(763)	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2019	Contribution	5.3	1.3	(17,767)	(4,359)	(3,352)	(3,352)	(1,007)	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2018	Proportion	5.2	0.2	1,894	1,894	9,476	1,894	0	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2018	Contribution	5.2	0.2	(14,892)	(572)	(2,864)	(572)	0	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2017	Proportion	5.2	0.0	(1,771)	0	(66)	0	0	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2017	Contribution	5.2	0.0	(6,222)	0	(237)	0	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2022	Proportion	5.4	4.4	(136,092)	(110,890)	(25,202)	(25,202)	(25,202)	(25,202)	(25,202)	(25,202)	(10,082)	0
2633	Port of Cascade Locks	6/30/2022	Contribution	5.4	4.4	(12,490)	(10,177)	(2,313)	(2,313)	(2,313)	(2,313)	(2,313)	(2,313)	(925)	0
2633	Port of Cascade Locks	6/30/2021	Proportion	5.5	3.5	(52,009)	(33,097)	(9,456)	(9,456)	(9,456)	(9,456)	(9,456)	(4,729)	0	0
2633	Port of Cascade Locks	6/30/2021	Contribution	5.5	3.5	(119,091)	(75,785)	(21,653)	(21,653)	(21,653)	(21,653)	(10,826)	0	0	0
2633	Port of Cascade Locks	6/30/2020	Proportion	5.4	2.4	(70,026)	(31,122)	(12,968)	(12,968)	(12,968)	(5,186)	0	0	0	0
2633	Port of Cascade Locks	6/30/2020	Contribution	5.4	2.4	(58,458)	(25,980)	(10,826)	(10,826)	(10,826)	(4,328)	0	0	0	0
2633	Port of Cascade Locks	6/30/2019	Proportion	5.3	1.3	239,196	58,672	45,131	45,131	13,541	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2019	Contribution	5.3	1.3	(76,518)	(18,770)	(14,437)	(14,437)	(4,333)	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2018	Proportion	5.2	0.2	(102,011)	(3,921)	(19,618)	(3,921)	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2018	Contribution	5.2	0.2	(33,347)	(1,282)	(6,413)	(1,282)	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2017	Proportion	5.2	0.0	(34,085)	0	(1,310)	0	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2017	Contribution	5.2	0.0	(35,375)	0	(1,360)	0	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2022	Proportion	5.4	4.4	354,303	288,691	65,612	65,612	65,612	65,612	65,612	65,612	26,243	0
2637	Northeast Oregon Housing Authority	6/30/2022	Contribution	5.4	4.4	(185,422)	(151,085)	(34,337)	(34,337)	(34,337)	(34,337)	(34,337)	(34,337)	(13,737)	0
2637	Northeast Oregon Housing Authority	6/30/2021	Proportion	5.5	3.5	372,112	236,798	67,657	67,657	67,657	67,657	67,657	33,827	0	0
2637	Northeast Oregon Housing Authority	6/30/2021	Contribution	5.5	3.5	(326,301)	(207,647)	(59,327)	(59,327)	(59,327)	(59,327)	(29,666)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2020	Proportion	5.4	2.4	91,863	40,827	17,012	17,012	17,012	6,803	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2020	Contribution	5.4	2.4	(118,638)	(52,728)	(21,970)	(21,970)	(21,970)	(8,788)	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2019	Proportion	5.3	1.3	14,951	3,667	2,821	2,821	846	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2019	Contribution	5.3	1.3	(99,424)	(24,388)	(18,759)	(18,759)	(5,629)	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2018	Proportion	5.2	0.2	21,024	809	4,043	809	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2018	Contribution	5.2	0.2	(71,844)	(2,764)	(13,816)	(2,764)	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2017	Proportion	5.2	0.0	(1,300)	0	(50)	0	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2017	Contribution	5.2	0.0	(49,906)	0	(1,921)	0	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2022	Proportion	5.4	4.4	(122,814)	(100,071)	(22,743)	(22,743)	(22,743)	(22,743)	(22,743)	(22,743)	(9,099)	0
2638	North Douglas County Fire and EMS	6/30/2022	Contribution	5.4	4.4	(498)	(406)	(92)	(92)	(92)	(92)	(92)	(38)	0	0
2638	North Douglas County Fire and EMS	6/30/2021	Proportion	5.5	3.5	72,380	46,060	13,160	13,160	13,160	13,160	6,580	0	0	0
2638	North Douglas County Fire and EMS	6/30/2021	Contribution	5.5	3.5	(127,584)	(81,190)	(23,197)	(23,197)	(23,197)	(23,197)	(11,599)	0	0	0
2638	North Douglas County Fire and EMS	6/30/2020	Proportion	5.4	2.4	(25,247)	(11,222)	(4,675)	(4,675)	(4,675)	(1,872)	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2020	Contribution	5.4	2.4	(7,745)	(3,443)	(1,434)	(1,434)	(1,434)	(575)	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2019	Proportion	5.3	1.3	302,873	74,289	57,146	57,146	17,143	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2019	Contribution	5.3	1.3	(41,845)	(10,265)	(7,895)	(7,895)	(2,370)	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2018	Proportion	5.2	0.2	7,451	286	1,433	286	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2018	Contribution	5.2	0.2	(30,140)	(1,160)	(5,796)	(1,160)	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2017	Proportion	5.2	0.0	248,755	0	9,565	0	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2017	Contribution	5.2	0.0	(19,225)	0	(740)	0	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2022	Proportion	5.4	4.4	19,776	16,114	3,662	3,662	3,662	3,662	3,662	1,466	0	0
2641	Suburban East Salem Water District	6/30/2022	Contribution	5.4	4.4	(91)	(74)	(17)	(17)	(17)	(17)	(17)	(6)	0	0
2641	Suburban East Salem Water District	6/30/2021	Proportion	5.5	3.5	60,031	38,201	10,915	10,915	10,915	10,915	5,456	0	0	0
2641	Suburban East Salem Water District	6/30/2021	Contribution	5.5	3.5	(58,915)	(37,491)	(10,712)	(10,712)	(10,712)	(10,712)	(5,355)	0	0	0
2641	Suburban East Salem Water District	6/30/2020	Proportion	5.4	2.4	(81,570)	(36,252)	(15,106)	(15,106)	(15,106)	(6,040)	0	0	0	0
2641	Suburban East Salem Water District	6/30/2020	Contribution	5.4	2.4	12,070	5,365	2,235	2,235	2,235	895	0	0	0	0
2641	Suburban East Salem Water District	6/30/2019	Proportion	5.3	1.3	114,242	28,022	21,555	21,555	6,467	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2019	Contribution	5.3	1.3	(14,214)	(3,486)	(2,682)	(2,682)	(804)	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2018	Proportion	5.2	0.2	(90,230)	(3,470)	(17,352)	(3,470)	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2018	Contribution	5.2	0.2	9,409	364	1,809	364	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2017	Proportion	5.2	0.0	(19,083)	0	(733)	0	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2017	Contribution	5.2	0.0	(3,151)	0	(121)	0	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	(18,788)	(15,309)	(3,479)	(3,479)	(3,479)	(3,479)	(3,479)	(1,393)	0	0
2642	Dexter Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(18,027)	(14,689)	(3,338)	(3,338)	(3,338)	(3,338)	(3,338)	(1,337)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2642	Dexter Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	29,935	19,049	5,443	5,443	5,443	5,443	2,720	0	0
2642	Dexter Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(49,709)	(31,633)	(9,038)	(9,038)	(9,038)	(9,038)	(4,519)	0	0
2642	Dexter Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	96,725	42,989	17,912	17,912	17,912	7,165	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(9,868)	(4,387)	(1,827)	(1,827)	(1,827)	(733)	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	73,544	18,040	13,876	13,876	4,164	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(2,218)	(546)	(418)	(418)	(128)	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	11,824	454	2,274	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	2,171	81	418	81	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(8,549)	0	(329)	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	4,896	0	186	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2022	Proportion	5.4	4.4	(16,840)	(13,721)	(3,119)	(3,119)	(3,119)	(3,119)	(3,119)	(1,245)	0
2643	Sweet Home Cemetery	6/30/2022	Contribution	5.4	4.4	6,038	4,920	1,118	1,118	1,118	1,118	448	0	0
2643	Sweet Home Cemetery	6/30/2021	Proportion	5.5	3.5	14,677	9,339	2,669	2,669	2,669	1,332	0	0	0
2643	Sweet Home Cemetery	6/30/2021	Contribution	5.5	3.5	(6,570)	(4,180)	(1,195)	(1,195)	(1,195)	(595)	0	0	0
2643	Sweet Home Cemetery	6/30/2020	Proportion	5.4	2.4	(15,046)	(6,688)	(2,786)	(2,786)	(2,786)	(1,116)	0	0	0
2643	Sweet Home Cemetery	6/30/2020	Contribution	5.4	2.4	12,970	5,764	2,402	2,402	2,402	960	0	0	0
2643	Sweet Home Cemetery	6/30/2019	Proportion	5.3	1.3	(1,592)	(392)	(300)	(300)	(92)	0	0	0	0
2643	Sweet Home Cemetery	6/30/2019	Contribution	5.3	1.3	3,801	933	717	717	216	0	0	0	0
2643	Sweet Home Cemetery	6/30/2018	Proportion	5.2	0.2	(1,593)	(63)	(306)	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2018	Contribution	5.2	0.2	12,478	478	2,400	478	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2017	Proportion	5.2	0.0	(2,072)	0	(82)	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2017	Contribution	5.2	0.0	8,993	0	348	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2022	Proportion	5.4	4.4	(699)	(570)	(129)	(129)	(129)	(129)	(54)	0	0
2644	Lakeside Water District	6/30/2022	Contribution	5.4	4.4	10,816	8,813	2,003	2,003	2,003	2,003	801	0	0
2644	Lakeside Water District	6/30/2021	Proportion	5.5	3.5	8,792	5,594	1,599	1,599	1,599	797	0	0	0
2644	Lakeside Water District	6/30/2021	Contribution	5.5	3.5	(2,941)	(1,871)	(535)	(535)	(535)	(266)	0	0	0
2644	Lakeside Water District	6/30/2020	Proportion	5.4	2.4	(16,983)	(7,548)	(3,145)	(3,145)	(3,145)	(1,258)	0	0	0
2644	Lakeside Water District	6/30/2020	Contribution	5.4	2.4	15,859	7,048	2,937	2,937	2,937	1,174	0	0	0
2644	Lakeside Water District	6/30/2019	Proportion	5.3	1.3	(23,906)	(5,862)	(4,511)	(4,511)	(1,351)	0	0	0	0
2644	Lakeside Water District	6/30/2019	Contribution	5.3	1.3	9,420	2,312	1,777	1,777	535	0	0	0	0
2644	Lakeside Water District	6/30/2018	Proportion	5.2	0.2	(95)	(5)	(18)	(5)	0	0	0	0	0
2644	Lakeside Water District	6/30/2018	Contribution	5.2	0.2	9,691	371	1,864	371	0	0	0	0	0
2644	Lakeside Water District	6/30/2017	Proportion	5.2	0.0	(25,007)	0	(962)	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2017	Contribution	5.2	0.0	15,064	0	579	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	84,019	68,460	15,559	15,559	15,559	15,559	6,224	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(30,316)	(24,702)	(5,614)	(5,614)	(5,614)	(5,614)	(2,246)	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	40,283	25,635	7,324	7,324	7,324	3,663	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(43,164)	(27,468)	(7,848)	(7,848)	(7,848)	(3,924)	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	41,792	18,575	7,739	7,739	3,097	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	10,307	4,580	1,909	1,909	762	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	168,424	41,312	31,778	31,778	9,534	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(12,057)	(2,957)	(2,275)	(2,275)	(682)	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	(39,381)	(1,516)	(7,573)	(1,516)	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	22,096	851	4,249	851	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	321	0	11	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	21,733	0	838	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	277,200	225,867	51,333	51,333	51,333	51,333	20,535	0	0
2646	Keno Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(103,195)	(84,085)	(19,110)	(19,110)	(19,110)	(19,110)	(7,645)	0	0
2646	Keno Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	(215,192)	(136,940)	(39,126)	(39,126)	(39,126)	(19,562)	0	0	0
2646	Keno Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(136,870)	(87,100)	(24,885)	(24,885)	(24,885)	(12,445)	0	0	0
2646	Keno Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	226,450	100,645	41,935	41,935	16,775	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(101,081)	(44,924)	(18,719)	(18,719)	(7,486)	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(81,190)	(19,914)	(15,319)	(15,319)	(4,595)	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(106,761)	(26,185)	(20,144)	(20,144)	(6,041)	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	453,604	87,232	17,444	17,444	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(87,240)	(3,355)	(16,777)	(3,355)	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(66,575)	0	(2,560)	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	(1,479)	0	(59)	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	181,412	147,817	33,595	33,595	33,595	33,595	13,437	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(54,615)	(44,501)	(10,114)	(10,114)	(10,114)	(10,114)	(4,045)	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	1,602	2,518	458	458	228	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(110,173)	(70,111)	(20,031)	(20,031)	(20,031)	(10,018)	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	34,000	15,112	6,296	6,296	2,520	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(12,352)	(5,491)	(2,287)	(2,287)	(917)	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(117,025)	(28,705)	(22,080)	(22,080)	(6,625)	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(23,295)	(5,715)	(4,395)	(4,395)	(1,320)	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	64,830	2,495	12,467	2,495	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(28,735)	(1,105)	(5,526)	(1,105)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2647	Crooked River Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	169,680	0	6,525	0	0	0	0	0	0
2647	Crooked River Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	(6,623)	0	(253)	0	0	0	0	0	0
2648	Black Butte Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	346,347	282,209	64,138	64,138	64,138	64,138	64,138	25,657	0
2648	Black Butte Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(117,458)	(95,707)	(21,751)	(21,751)	(21,751)	(21,751)	(21,751)	(8,703)	0
2648	Black Butte Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	(17,093)	(10,877)	(3,108)	(3,108)	(3,108)	(3,108)	(3,108)	(1,553)	0
2648	Black Butte Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(253,993)	(161,631)	(46,181)	(46,181)	(46,181)	(46,181)	(46,181)	(23,088)	0
2648	Black Butte Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	138,353	61,490	25,621	25,621	25,621	25,621	10,248	0	0
2648	Black Butte Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(97,093)	(43,153)	(17,980)	(17,980)	(17,980)	(17,980)	(7,193)	0	0
2648	Black Butte Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(322,181)	(79,025)	(60,789)	(60,789)	(60,789)	(60,789)	(18,236)	0	0
2648	Black Butte Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	165,626	40,626	31,250	31,250	31,250	9,376	0	0	0
2648	Black Butte Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	270,385	10,400	51,997	10,400	0	0	0	0	0
2648	Black Butte Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(109,867)	(4,227)	(21,128)	(4,227)	0	0	0	0	0
2648	Black Butte Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(72,374)	0	(2,784)	0	0	0	0	0	0
2648	Black Butte Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	(46,240)	0	(1,780)	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2022	Proportion	5.4	4.4	(109,585)	(89,291)	(20,294)	(20,294)	(20,294)	(20,294)	(20,294)	(8,115)	0
2649	Colton Fire Department	6/30/2022	Contribution	5.4	4.4	26,117	21,281	4,836	4,836	4,836	4,836	4,836	1,937	0
2649	Colton Fire Department	6/30/2021	Proportion	5.5	3.5	1,079	687	196	196	196	196	99	0	0
2649	Colton Fire Department	6/30/2021	Contribution	5.5	3.5	(30,752)	(19,570)	(5,591)	(5,591)	(5,591)	(5,591)	(2,797)	0	0
2649	Colton Fire Department	6/30/2020	Proportion	5.4	2.4	85,795	38,131	15,888	15,888	15,888	6,355	0	0	0
2649	Colton Fire Department	6/30/2020	Contribution	5.4	2.4	(8,277)	(3,678)	(1,533)	(1,533)	(1,533)	(612)	0	0	0
2649	Colton Fire Department	6/30/2019	Proportion	5.3	1.3	(8,235)	(2,019)	(1,554)	(1,554)	(465)	0	0	0	0
2649	Colton Fire Department	6/30/2019	Contribution	5.3	1.3	10,487	2,571	1,979	1,979	592	0	0	0	0
2649	Colton Fire Department	6/30/2018	Proportion	5.2	0.2	14,166	546	2,724	546	0	0	0	0	0
2649	Colton Fire Department	6/30/2018	Contribution	5.2	0.2	846	31	163	31	0	0	0	0	0
2649	Colton Fire Department	6/30/2017	Proportion	5.2	0.0	(89,947)	0	(3,457)	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2017	Contribution	5.2	0.0	4,955	0	190	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	1,048	854	194	194	194	194	194	78	0
2651	Imbler Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(2,352)	(1,916)	(436)	(436)	(436)	(436)	(436)	(172)	0
2651	Imbler Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	(21,190)	(13,484)	(3,853)	(3,853)	(3,853)	(3,853)	(1,925)	0	0
2651	Imbler Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(2,227)	(1,417)	(405)	(405)	(405)	(405)	(202)	0	0
2651	Imbler Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	(7,306)	(3,247)	(1,353)	(1,353)	(1,353)	(541)	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(1,801)	(799)	(334)	(334)	(334)	(131)	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	2,811	691	530	530	161	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(1,053)	(257)	(199)	(199)	(58)	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	(4,905)	(190)	(943)	(190)	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	14	0	3	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(5,467)	0	(212)	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	203	0	8	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2017	Proportion	5.2	0.0	(246,805)	0	(9,495)	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2022	Proportion	5.4	4.4	276,528	225,319	51,209	51,209	51,209	51,209	51,209	20,483	0
2653	Umatilla Fire Department	6/30/2022	Contribution	5.4	4.4	(18,077)	(14,729)	(3,348)	(3,348)	(3,348)	(3,348)	(3,348)	(1,337)	0
2653	Umatilla Fire Department	6/30/2021	Proportion	5.5	3.5	83,009	52,823	15,093	15,093	15,093	15,093	7,544	0	0
2653	Umatilla Fire Department	6/30/2021	Contribution	5.5	3.5	(25,586)	(16,282)	(4,652)	(4,652)	(4,652)	(4,652)	(2,326)	0	0
2653	Umatilla Fire Department	6/30/2020	Proportion	5.4	2.4	(40,277)	(17,900)	(7,459)	(7,459)	(7,459)	(2,982)	0	0	0
2653	Umatilla Fire Department	6/30/2020	Contribution	5.4	2.4	(844)	(376)	(156)	(156)	(156)	(64)	0	0	0
2653	Umatilla Fire Department	6/30/2019	Proportion	5.3	1.3	175,143	42,959	33,046	33,046	9,913	0	0	0	0
2653	Umatilla Fire Department	6/30/2019	Contribution	5.3	1.3	(28,283)	(6,939)	(5,336)	(5,336)	(1,603)	0	0	0	0
2653	Umatilla Fire Department	6/30/2018	Proportion	5.2	0.2	83,370	3,205	16,033	3,205	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2018	Contribution	5.2	0.2	7,023	268	1,351	268	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2017	Proportion	5.2	0.0	(106,231)	0	(4,086)	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2017	Contribution	5.2	0.0	7,972	0	307	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2654	Spring Valley Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	52,051	42,412	9,639	9,639	9,639	9,639	9,639	3,856	0
2655	North Bay Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(22,763)	(18,548)	(4,215)	(4,215)	(4,215)	(4,215)	(4,215)	(1,688)	0
2655	North Bay Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	(8,412)	(5,354)	(1,529)	(1,529)	(1,529)	(1,529)	(767)	0	0
2655	North Bay Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(24,371)	(15,509)	(4,431)	(4,431)	(4,431)	(4,431)	(2,216)	0	0
2655	North Bay Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	19,405	8,623	3,594	3,594	3,594	1,435	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(14,157)	(6,291)	(2,622)	(2,622)	(2,622)	(1,047)	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(18,219)	(4,467)	(3,438)	(3,438)	(1,029)	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(12,459)	(3,055)	(2,351)	(2,351)	(704)	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	18,568	713	3,571	3,571	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(11,485)	(440)	(2,209)	(440)	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(5,571)	0	(216)	0	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	(7,091)	0	(271)	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2022	Proportion	5.4	4.4	346,062	281,976	64,086	64,086	64,086	64,086	64,086	25,632	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2022	Contribution	5.4	4.4	(115,864)	(94,408)	(21,456)	(21,456)	(21,456)	(21,456)	(21,456)	(8,584)	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2021	Proportion	5.5	3.5	1,647,528	1,048,426	299,551	299,551	299,551	299,551	149,773	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2021	Contribution	5.5	3.5	(2,728,897)	(1,736,571)	(496,163)	(496,163)	(496,163)	(496,163)	(248,082)	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2020	Proportion	5.4	2.4	(277,676)	(123,413)	(51,421)	(51,421)	(20,571)	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2020	Contribution	5.4	2.4	(175,657)	(78,070)	(32,529)	(32,529)	(13,012)	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2019	Proportion	5.3	1.3	291,280	71,448	54,958	54,958	16,490	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2019	Contribution	5.3	1.3	(683,491)	(167,647)	(128,961)	(128,961)	(38,686)	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2018	Proportion	5.2	0.2	1,169,432	224,891	44,977	44,977	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2018	Contribution	5.2	0.2	(566,090)	(21,775)	(108,863)	(21,775)	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2017	Proportion	5.2	0.0	921,258	0	35,433	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2017	Contribution	5.2	0.0	(109,537)	0	(4,212)	0	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2022	Proportion	5.4	4.4	(90,525)	(73,761)	(16,764)	(16,764)	(16,764)	(16,764)	(16,764)	(6,705)	0
2658	Salem Metropolitan Communication Agency	6/30/2022	Contribution	5.4	4.4	(43,231)	(35,225)	(8,006)	(8,006)	(8,006)	(8,006)	(8,006)	(3,201)	0
2658	Salem Metropolitan Communication Agency	6/30/2021	Proportion	5.5	3.5	(39,136)	(24,904)	(7,116)	(7,116)	(7,116)	(3,556)	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2021	Contribution	5.5	3.5	(97,096)	(61,788)	(17,654)	(17,654)	(17,654)	(8,826)	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2020	Proportion	5.4	2.4	3,665	1,628	679	679	270	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2020	Contribution	5.4	2.4	(57,127)	(25,390)	(10,579)	(10,579)	(4,232)	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2019	Proportion	5.3	1.3	(11,604)	(2,848)	(2,189)	(2,189)	(659)	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2019	Contribution	5.3	1.3	(59,733)	(14,653)	(11,270)	(11,270)	(3,383)	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2018	Proportion	5.2	0.2	75,562	2,907	14,531	2,907	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2018	Contribution	5.2	0.2	(46,475)	(1,785)	(8,938)	(1,785)	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2017	Proportion	5.2	0.0	(12,875)	0	(495)	0	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2017	Contribution	5.2	0.0	(28,644)	0	(1,104)	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2022	Proportion	5.4	4.4	48,401	39,438	8,963	8,963	8,963	8,963	8,963	3,586	0
2659	Silverton Fire District	6/30/2022	Contribution	5.4	4.4	30,782	25,082	5,700	5,700	5,700	5,700	2,282	0	0
2659	Silverton Fire District	6/30/2021	Proportion	5.5	3.5	67,072	42,682	12,195	12,195	12,195	12,195	6,097	0	0
2659	Silverton Fire District	6/30/2021	Contribution	5.5	3.5	(87,965)	(55,977)	(15,994)	(15,994)	(15,994)	(7,995)	0	0	0
2659	Silverton Fire District	6/30/2020	Proportion	5.4	2.4	234,586	104,260	43,442	43,442	43,442	17,376	0	0	0
2659	Silverton Fire District	6/30/2020	Contribution	5.4	2.4	28,191	12,528	5,221	5,221	2,086	0	0	0	0
2659	Silverton Fire District	6/30/2019	Proportion	5.3	1.3	(213,385)	(52,341)	(40,261)	(40,261)	(12,080)	0	0	0	0
2659	Silverton Fire District	6/30/2019	Contribution	5.3	1.3	29,707	7,287	5,605	5,605	1,682	0	0	0	0
2659	Silverton Fire District	6/30/2018	Proportion	5.2	0.2	95,630	3,680	18,390	3,680	0	0	0	0	0
2659	Silverton Fire District	6/30/2018	Contribution	5.2	0.2	(17,883)	(688)	(3,439)	(688)	0	0	0	0	0
2659	Silverton Fire District	6/30/2017	Proportion	5.2	0.0	(44,531)	0	(1,711)	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2017	Contribution	5.2	0.0	30,542	0	1,177	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2022	Proportion	5.4	4.4	8,590,913	6,991,855	1,589,058	1,589,058	1,589,058	1,589,058	1,589,058	635,623	0
2660	Tualatin Valley Fire & Rescue	6/30/2022	Contribution	5.4	4.4	831,670	677,657	154,013	154,013	154,013	154,013	154,013	61,605	0
2660	Tualatin Valley Fire & Rescue	6/30/2021	Proportion	5.5	3.5	1,863,459	1,185,837	338,811	338,811	338,811	338,811	169,404	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2021	Contribution	5.5	3.5	(9,447,239)	(6,011,879)	(1,717,680)	(1,717,680)	(1,717,680)	(858,839)	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2020	Proportion	5.4	2.4	(7,812,414)	(3,472,185)	(1,446,743)	(1,446,743)	(1,446,743)	(578,699)	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2020	Contribution	5.4	2.4	7,220,830	3,209,257	1,337,191	1,337,191	534,875	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2019	Proportion	5.3	1.3	(7,638,483)	(1,873,591)	(1,441,223)	(1,441,223)	(432,368)	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2019	Contribution	5.3	1.3	(1,426,712)	(349,948)	(269,191)	(269,191)	(80,757)	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2018	Proportion	5.2	0.2	12,330,013	474,233	474,233	474,233	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2018	Contribution	5.2	0.2	(1,649,912)	(63,457)	(317,291)	(63,457)	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2017	Proportion	5.2	0.0	2,974,477	0	114,402	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2017	Contribution	5.2	0.0	1,521,645	0	58,525	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2661	Lincoln County 911	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2022	Proportion	5.4	4.4	21,098	17,191	3,907	3,907	3,907	3,907	3,907	1,563	0
2662	East Central Oregon Association of Counties	6/30/2022	Contribution	5.4	4.4	(14,796)	(12,056)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(1,096)	0
2662	East Central Oregon Association of Counties	6/30/2021	Proportion	5.5	3.5	(4,582)	(2,916)	(833)	(833)	(833)	(833)	(417)	0	0
2662	East Central Oregon Association of Counties	6/30/2021	Contribution	5.5	3.5	(19,258)	(12,256)	(3,501)	(3,501)	(3,501)	(3,501)	(1,753)	0	0
2662	East Central Oregon Association of Counties	6/30/2020	Proportion	5.4	2.4	(11,913)	(5,295)	(2,206)	(2,206)	(2,206)	(883)	0	0	0
2662	East Central Oregon Association of Counties	6/30/2020	Contribution	5.4	2.4	(10,920)	(4,854)	(2,022)	(2,022)	(2,022)	(810)	0	0	0
2662	East Central Oregon Association of Counties	6/30/2019	Proportion	5.3	1.3	(11,316)	(2,776)	(2,135)	(2,135)	(641)	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2019	Contribution	5.3	1.3	(13,210)	(3,242)	(2,492)	(2,492)	(750)	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2018	Proportion	5.2	0.2	48,713	1,873	9,368	1,873	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2018	Contribution	5.2	0.2	(11,228)	(433)	(2,159)	(433)	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2017	Proportion	5.2	0.0	(3,629)	0	(139)	0	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2017	Contribution	5.2	0.0	(3,327)	0	(127)	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2022	Proportion	5.4	4.4	128,360	104,590	23,770	23,770	23,770	23,770	23,770	9,510	0
2663	Metropolitan Area Communications Commission	6/30/2022	Contribution	5.4	4.4	(31,532)	(25,693)	(5,839)	(5,839)	(5,839)	(5,839)	(5,839)	(2,337)	0
2663	Metropolitan Area Communications Commission	6/30/2021	Proportion	5.5	3.5	189,489	120,583	34,453	34,453	34,453	34,453	17,224	0	0
2663	Metropolitan Area Communications Commission	6/30/2021	Contribution	5.5	3.5	(144,105)	(91,703)	(26,201)	(26,201)	(26,201)	(26,201)	(13,100)	0	0
2663	Metropolitan Area Communications Commission	6/30/2020	Proportion	5.4	2.4	(268,742)	(119,441)	(49,767)	(49,767)	(49,767)	(19,907)	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2020	Contribution	5.4	2.4	1,930	859	357	357	357	145	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2019	Proportion	5.3	1.3	170,974	41,938	32,259	9,679	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2019	Contribution	5.3	1.3	(59,320)	(14,552)	(11,192)	(11,192)	(3,360)	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2018	Proportion	5.2	0.2	(302,195)	(11,625)	(58,114)	(11,625)	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2018	Contribution	5.2	0.2	(8,606)	(331)	(1,655)	(331)	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2017	Proportion	5.2	0.0	14,730	0	565	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2017	Contribution	5.2	0.0	(24,671)	0	(951)	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2022	Proportion	5.4	4.4	195,297	159,131	36,166	36,166	36,166	36,166	36,166	14,467	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2022	Contribution	5.4	4.4	(159,686)	(130,115)	(29,571)	(29,571)	(29,571)	(29,571)	(29,571)	(11,831)	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2021	Proportion	5.5	3.5	159,942	101,782	29,080	29,080	29,080	29,080	14,542	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2021	Contribution	5.5	3.5	(263,332)	(167,574)	(47,879)	(47,879)	(47,879)	(47,879)	(23,937)	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2020	Proportion	5.4	2.4	33,137	14,729	6,136	6,136	6,136	2,457	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2020	Contribution	5.4	2.4	(81,818)	(36,365)	(15,151)	(15,151)	(15,151)	(6,063)	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2019	Proportion	5.3	1.3	52,611	12,903	9,927	9,927	2,976	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2019	Contribution	5.3	1.3	(94,973)	(23,297)	(17,919)	(17,919)	(5,378)	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2018	Proportion	5.2	0.2	195,002	7,502	37,500	7,502	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2018	Contribution	5.2	0.2	(53,149)	(2,044)	(10,221)	(2,044)	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2017	Proportion	5.2	0.0	71,180	0	2,740	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2017	Contribution	5.2	0.0	(2,266)	0	(86)	0	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2022	Proportion	5.4	4.4	53,549	43,633	9,916	9,916	9,916	9,916	9,916	3,969	0
2665	N NE Community Mental Health Center	6/30/2022	Contribution	5.4	4.4	(40,467)	(32,973)	(7,494)	(7,494)	(7,494)	(7,494)	(7,494)	(2,997)	0
2665	N NE Community Mental Health Center	6/30/2021	Proportion	5.5	3.5	(64,733)	(41,193)	(11,770)	(11,770)	(11,770)	(11,770)	(5,883)	0	0
2665	N NE Community Mental Health Center	6/30/2021	Contribution	5.5	3.5	(53,787)	(34,229)	(9,779)	(9,779)	(9,779)	(9,779)	(4,892)	0	0
2665	N NE Community Mental Health Center	6/30/2020	Proportion	5.4	2.4	19,187	8,528	3,553	3,553	1,422	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2020	Contribution	5.4	2.4	(37,205)	(16,535)	(6,890)	(6,890)	(6,890)	(2,755)	0	0	0
2665	N NE Community Mental Health Center	6/30/2019	Proportion	5.3	1.3	(29,892)	(7,332)	(5,640)	(5,640)	(1,692)	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2019	Contribution	5.3	1.3	(37,003)	(9,075)	(6,982)	(6,982)	(2,093)	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2018	Proportion	5.2	0.2	80,968	3,113	15,571	3,113	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2018	Contribution	5.2	0.2	(31,236)	(1,201)	(6,007)	(1,201)	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2017	Proportion	5.2	0.0	(8,918)	0	(343)	0	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2017	Contribution	5.2	0.0	(15,691)	0	(601)	0	0	0	0	0	0
2666	Central City Concern	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2666	Central City Concern	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2022	Proportion	5.4	4.4	41,715	33,990	7,725	7,725	7,725	7,725	7,725	3,090	0
2669	Roseburg Urban Sanitary Authority	6/30/2022	Contribution	5.4	4.4	(8,441)	(6,878)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(626)	0
2669	Roseburg Urban Sanitary Authority	6/30/2021	Proportion	5.5	3.5	(4,356)	(2,772)	(792)	(792)	(792)	(792)	(396)	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2021	Contribution	5.5	3.5	(190,174)	(121,020)	(34,577)	(34,577)	(34,577)	(34,577)	(17,289)	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2020	Proportion	5.4	2.4	312,388	138,838	57,850	57,850	57,850	23,138	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2020	Contribution	5.4	2.4	(21,665)	(9,629)	(4,012)	(4,012)	(4,012)	(1,605)	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2019	Proportion	5.3	1.3	(88,936)	(21,816)	(16,780)	(16,780)	(5,036)	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2019	Contribution	5.3	1.3	(7,994)	(1,962)	(1,508)	(1,508)	(454)	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2018	Proportion	5.2	0.2	(75,202)	(2,892)	(14,462)	(2,892)	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2018	Contribution	5.2	0.2	(14,451)	(556)	(2,779)	(556)	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2017	Proportion	5.2	0.0	(64,435)	0	(2,480)	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2017	Contribution	5.2	0.0	882	0	32	0	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2022	Proportion	5.4	4.4	128,669	104,841	23,828	23,828	23,828	23,828	23,828	9,529	0
2670	Mt Hood Community Mental Health Ctr	6/30/2022	Contribution	5.4	4.4	(72,907)	(59,406)	(13,501)	(13,501)	(13,501)	(13,501)	(13,501)	(5,402)	0
2670	Mt Hood Community Mental Health Ctr	6/30/2021	Proportion	5.5	3.5	(26,690)	(16,984)	(4,853)	(4,853)	(4,853)	(2,425)	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2021	Contribution	5.5	3.5	(88,266)	(56,170)	(16,048)	(16,048)	(16,048)	(8,026)	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2020	Proportion	5.4	2.4	43,981	19,546	8,145	8,145	8,145	3,256	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2020	Contribution	5.4	2.4	(50,785)	(22,570)	(9,405)	(9,405)	(9,405)	(3,760)	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2019	Proportion	5.3	1.3	(48,495)	(11,895)	(9,150)	(9,150)	(2,745)	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2019	Contribution	5.3	1.3	(48,126)	(11,806)	(9,080)	(9,080)	(2,726)	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2018	Proportion	5.2	0.2	40,412	1,552	7,772	1,552	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2018	Contribution	5.2	0.2	(41,768)	(1,608)	(8,032)	(1,608)	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2017	Proportion	5.2	0.0	(18,035)	0	(695)	0	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2017	Contribution	5.2	0.0	(28,986)	0	(1,116)	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2022	Proportion	5.4	4.4	(164,554)	(134,081)	(30,473)	(30,473)	(30,473)	(30,473)	(30,473)	(12,189)	0
2671	Columbia 911 Communications District	6/30/2022	Contribution	5.4	4.4	(11,730)	(9,558)	(2,172)	(2,172)	(2,172)	(2,172)	(870)	0	0
2671	Columbia 911 Communications District	6/30/2021	Proportion	5.5	3.5	185,743	118,201	33,771	33,771	33,771	16,888	0	0	0
2671	Columbia 911 Communications District	6/30/2021	Contribution	5.5	3.5	(296,599)	(188,745)	(53,927)	(53,927)	(53,927)	(26,964)	0	0	0
2671	Columbia 911 Communications District	6/30/2020	Proportion	5.4	2.4	45,866	20,384	8,494	8,494	3,396	0	0	0	0
2671	Columbia 911 Communications District	6/30/2020	Contribution	5.4	2.4	8,227	3,655	1,524	1,524	607	0	0	0	0
2671	Columbia 911 Communications District	6/30/2019	Proportion	5.3	1.3	110,403	27,079	20,831	20,831	6,248	0	0	0	0
2671	Columbia 911 Communications District	6/30/2019	Contribution	5.3	1.3	(40,611)	(9,963)	(7,662)	(7,662)	(2,301)	0	0	0	0
2671	Columbia 911 Communications District	6/30/2018	Proportion	5.2	0.2	(54,143)	(2,083)	(10,412)	(2,083)	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2018	Contribution	5.2	0.2	(21,110)	(810)	(4,060)	(810)	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2017	Proportion	5.2	0.0	(95,704)	0	(3,679)	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2017	Contribution	5.2	0.0	6,122	0	237	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2022	Proportion	5.4	4.4	222,072	180,948	41,124	41,124	41,124	41,124	16,452	0	0
2672	Rockwood Water PUD	6/30/2022	Contribution	5.4	4.4	55,746	45,423	10,323	10,323	10,323	4,131	0	0	0
2672	Rockwood Water PUD	6/30/2021	Proportion	5.5	3.5	(362,969)	(230,981)	(65,994)	(65,994)	(65,994)	(32,999)	0	0	0
2672	Rockwood Water PUD	6/30/2021	Contribution	5.5	3.5	(248,615)	(158,209)	(45,203)	(45,203)	(45,203)	(22,600)	0	0	0
2672	Rockwood Water PUD	6/30/2020	Proportion	5.4	2.4	363,093	161,376	67,239	67,239	26,898	0	0	0	0
2672	Rockwood Water PUD	6/30/2020	Contribution	5.4	2.4	(34,868)	(15,497)	(6,457)	(6,457)	(6,457)	(2,583)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2672	Rockwood Water PUD	6/30/2019	Proportion	5.3	1.3	101,234	24,830	19,101	19,101	5,729	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2019	Contribution	5.3	1.3	(35,228)	(8,640)	(6,647)	(6,647)	(1,993)	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2018	Proportion	5.2	0.2	(102,823)	(3,953)	(19,774)	(3,953)	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2018	Contribution	5.2	0.2	(12,616)	(486)	(2,426)	(486)	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2017	Proportion	5.2	0.0	124,589	0	4,794	0	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2017	Contribution	5.2	0.0	(7,584)	0	(294)	0	0	0	0	0	0	0
2673	Port Orford Library	6/30/2022	Proportion	5.4	4.4	28,722	23,403	5,319	5,319	5,319	5,319	5,319	2,127	0	0
2673	Port Orford Library	6/30/2022	Contribution	5.4	4.4	(2,309)	(1,881)	(428)	(428)	(428)	(428)	(428)	(169)	0	0
2673	Port Orford Library	6/30/2021	Proportion	5.5	3.5	(20,481)	(13,033)	(3,724)	(3,724)	(3,724)	(3,724)	(1,861)	0	0	0
2673	Port Orford Library	6/30/2021	Contribution	5.5	3.5	(7,951)	(5,059)	(1,446)	(1,446)	(1,446)	(1,446)	(721)	0	0	0
2673	Port Orford Library	6/30/2020	Proportion	5.4	2.4	(3,571)	(1,588)	(661)	(661)	(266)	0	0	0	0	0
2673	Port Orford Library	6/30/2020	Contribution	5.4	2.4	(5,356)	(2,380)	(992)	(992)	(396)	0	0	0	0	0
2673	Port Orford Library	6/30/2019	Proportion	5.3	1.3	46,871	11,495	8,844	8,844	2,651	0	0	0	0	0
2673	Port Orford Library	6/30/2019	Contribution	5.3	1.3	(7,469)	(1,833)	(1,409)	(1,409)	(424)	0	0	0	0	0
2673	Port Orford Library	6/30/2018	Proportion	5.2	0.2	(8,624)	(334)	(1,658)	(334)	0	0	0	0	0	0
2673	Port Orford Library	6/30/2018	Contribution	5.2	0.2	(5,726)	(221)	(1,101)	(221)	0	0	0	0	0	0
2673	Port Orford Library	6/30/2017	Proportion	5.2	0.0	31,160	0	1,200	0	0	0	0	0	0	0
2673	Port Orford Library	6/30/2017	Contribution	5.2	0.0	3,218	0	123	0	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2022	Proportion	5.4	4.4	194,883	158,794	36,089	36,089	36,089	36,089	36,089	14,438	0	0
2674	Nestucca Rural Fire District	6/30/2022	Contribution	5.4	4.4	(53,784)	(43,824)	(9,960)	(9,960)	(9,960)	(9,960)	(3,984)	0	0	0
2674	Nestucca Rural Fire District	6/30/2021	Proportion	5.5	3.5	663,057	421,945	120,556	120,556	120,556	60,277	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2021	Contribution	5.5	3.5	(190,697)	(121,353)	(34,672)	(34,672)	(34,672)	(17,337)	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2020	Proportion	5.4	2.4	123,574	54,922	22,884	22,884	9,154	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2020	Contribution	5.4	2.4	22,239	9,885	4,118	4,118	1,649	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2019	Proportion	5.3	1.3	83,574	20,498	15,769	15,769	4,729	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2019	Contribution	5.3	1.3	(6,656)	(1,632)	(1,256)	(1,256)	(376)	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2018	Proportion	5.2	0.2	9,053	348	1,741	348	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2018	Contribution	5.2	0.2	(12,655)	(485)	(2,434)	(485)	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2017	Proportion	5.2	0.0	28,828	0	1,108	0	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2017	Contribution	5.2	0.0	(7,088)	0	(273)	0	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2022	Proportion	5.4	4.4	530,614	432,352	98,262	98,262	98,262	98,262	98,262	39,304	0	0
2676	Woodburn Fire District	6/30/2022	Contribution	5.4	4.4	68,560	55,864	12,696	12,696	12,696	12,696	5,080	0	0	0
2676	Woodburn Fire District	6/30/2021	Proportion	5.5	3.5	434,578	276,550	79,014	79,014	79,014	39,508	0	0	0	0
2676	Woodburn Fire District	6/30/2021	Contribution	5.5	3.5	(262,617)	(167,119)	(47,749)	(47,749)	(47,749)	(23,872)	0	0	0	0
2676	Woodburn Fire District	6/30/2020	Proportion	5.4	2.4	404,143	179,620	74,841	74,841	29,938	0	0	0	0	0
2676	Woodburn Fire District	6/30/2020	Contribution	5.4	2.4	173,840	77,261	32,193	32,193	12,875	0	0	0	0	0
2676	Woodburn Fire District	6/30/2019	Proportion	5.3	1.3	(350,137)	(85,881)	(66,064)	(66,064)	(19,817)	0	0	0	0	0
2676	Woodburn Fire District	6/30/2019	Contribution	5.3	1.3	139,671	34,259	26,353	26,353	7,906	0	0	0	0	0
2676	Woodburn Fire District	6/30/2018	Proportion	5.2	0.2	173,203	6,663	33,308	6,663	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2018	Contribution	5.2	0.2	6,380	245	1,227	245	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2017	Proportion	5.2	0.0	(237,808)	0	(9,148)	0	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2017	Contribution	5.2	0.0	123,396	0	4,746	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2022	Proportion	5.4	4.4	(91,767)	(74,773)	(16,994)	(16,994)	(16,994)	(16,994)	(6,797)	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2022	Contribution	5.4	4.4	354,712	289,025	65,687	65,687	65,687	65,687	26,277	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2021	Proportion	5.5	3.5	82,440	52,462	14,989	14,989	14,989	7,495	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2021	Contribution	5.5	3.5	(113,840)	(72,444)	(20,698)	(20,698)	(20,698)	(10,350)	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2020	Proportion	5.4	2.4	129,184	57,415	23,923	23,923	9,569	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2020	Contribution	5.4	2.4	19,870	8,830	3,680	3,680	1,470	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2019	Proportion	5.3	1.3	(71,602)	(17,562)	(13,510)	(13,510)	(4,052)	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2019	Contribution	5.3	1.3	5,541	1,361	1,045	1,045	316	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2018	Proportion	5.2	0.2	53,497	2,057	10,288	2,057	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2018	Contribution	5.2	0.2	(5,555)	(215)	(1,068)	(215)	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2017	Proportion	5.2	0.0	109,367	0	4,207	0	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2017	Contribution	5.2	0.0	36,732	0	1,412	0	0	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2022	Proportion	5.4	4.4	976,511	795,676	180,835	180,835	180,835	180,835	72,336	0	0	0
2679	Columbia River Public Utility District	6/30/2022	Contribution	5.4	4.4	(118,286)	(96,381)	(21,905)	(21,905)	(21,905)	(21,905)	(8,761)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2679	Columbia River Public Utility District	6/30/2021	Proportion	5.5	3.5	559,735	356,195	101,770	101,770	101,770	101,770	101,770	50,885	0	
2679	Columbia River Public Utility District	6/30/2021	Contribution	5.5	3.5	(836,731)	(532,465)	(152,133)	(152,133)	(152,133)	(152,133)	(152,133)	(76,066)	0	
2679	Columbia River Public Utility District	6/30/2020	Proportion	5.4	2.4	1,192,592	530,042	220,850	220,850	220,850	220,850	88,342	0	0	
2679	Columbia River Public Utility District	6/30/2020	Contribution	5.4	2.4	(207,654)	(92,292)	(38,454)	(38,454)	(38,454)	(38,454)	(15,384)	0	0	
2679	Columbia River Public Utility District	6/30/2019	Proportion	5.3	1.3	(1,551,321)	(380,513)	(292,702)	(292,702)	(292,702)	(87,811)	0	0	0	
2679	Columbia River Public Utility District	6/30/2019	Contribution	5.3	1.3	1,795,851	440,491	338,840	338,840	338,840	101,651	0	0	0	
2679	Columbia River Public Utility District	6/30/2018	Proportion	5.2	0.2	810,701	31,181	155,904	31,181	0	0	0	0	0	
2679	Columbia River Public Utility District	6/30/2018	Contribution	5.2	0.2	(242,041)	(9,311)	(46,546)	(9,311)	0	0	0	0	0	
2679	Columbia River Public Utility District	6/30/2017	Proportion	5.2	0.0	89,430	0	3,440	0	0	0	0	0	0	
2679	Columbia River Public Utility District	6/30/2017	Contribution	5.2	0.0	77,967	0	2,997	0	0	0	0	0	0	
2681	Cloverdale Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	114,108	92,977	21,131	21,131	21,131	21,131	21,131	21,131	8,453	0
2681	Cloverdale Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	31,951	26,034	5,917	5,917	5,917	5,917	5,917	5,917	2,366	0
2681	Cloverdale Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	37,967	24,161	6,903	6,903	6,903	6,903	3,452	0	0	
2681	Cloverdale Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(10,078)	(6,414)	(1,832)	(1,832)	(1,832)	(1,832)	(918)	0	0	
2681	Cloverdale Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	(42,932)	(19,082)	(7,950)	(7,950)	(7,950)	(7,950)	(3,182)	0	0	
2681	Cloverdale Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	20,683	9,193	3,830	3,830	3,830	3,830	1,533	0	0	
2681	Cloverdale Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(27,641)	(6,781)	(5,215)	(5,215)	(5,215)	(1,566)	0	0	0	
2681	Cloverdale Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(1,686)	(414)	(318)	(318)	(96)	0	0	0	0	
2681	Cloverdale Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	(44,186)	(1,701)	(8,497)	(1,701)	0	0	0	0	0	
2681	Cloverdale Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	3,302	127	635	127	0	0	0	0	0	
2681	Cloverdale Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	50,926	0	1,961	0	0	0	0	0	0	
2681	Cloverdale Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	4,811	0	186	0	0	0	0	0	0	
2684	Parkdale Fire District	6/30/2022	Proportion	5.4	4.4	29,906	24,368	5,538	5,538	5,538	5,538	5,538	5,538	2,216	0
2684	Parkdale Fire District	6/30/2022	Contribution	5.4	4.4	17,417	14,192	3,225	3,225	3,225	3,225	3,225	3,225	1,292	0
2684	Parkdale Fire District	6/30/2021	Proportion	5.5	3.5	(3,293)	(2,095)	(599)	(599)	(599)	(599)	(298)	0	0	
2684	Parkdale Fire District	6/30/2021	Contribution	5.5	3.5	(18,469)	(11,753)	(3,358)	(3,358)	(3,358)	(3,358)	(1,679)	0	0	
2684	Parkdale Fire District	6/30/2020	Proportion	5.4	2.4	11,279	5,012	2,089	2,089	2,089	834	0	0	0	
2684	Parkdale Fire District	6/30/2020	Contribution	5.4	2.4	7,802	3,467	1,445	1,445	1,445	577	0	0	0	
2684	Parkdale Fire District	6/30/2019	Proportion	5.3	1.3	(20,948)	(5,140)	(3,952)	(3,952)	(1,188)	0	0	0	0	
2684	Parkdale Fire District	6/30/2019	Contribution	5.3	1.3	151	39	28	28	11	0	0	0	0	
2684	Parkdale Fire District	6/30/2018	Proportion	5.2	0.2	9,782	377	1,881	377	0	0	0	0	0	
2684	Parkdale Fire District	6/30/2018	Contribution	5.2	0.2	4,707	182	905	182	0	0	0	0	0	
2684	Parkdale Fire District	6/30/2017	Proportion	5.2	0.0	4,048	0	158	0	0	0	0	0	0	
2684	Parkdale Fire District	6/30/2017	Contribution	5.2	0.0	4,396	0	171	0	0	0	0	0	0	
2685	Oregon Community College Association	6/30/2022	Proportion	5.4	4.4	(96,676)	(78,773)	(17,903)	(17,903)	(17,903)	(17,903)	(17,903)	(17,903)	(7,161)	0
2685	Oregon Community College Association	6/30/2022	Contribution	5.4	4.4	(26,882)	(21,904)	(4,978)	(4,978)	(4,978)	(4,978)	(4,978)	(1,992)	0	0
2685	Oregon Community College Association	6/30/2021	Proportion	5.5	3.5	86,624	55,124	15,750	15,750	15,750	15,750	7,874	0	0	
2685	Oregon Community College Association	6/30/2021	Contribution	5.5	3.5	(67,359)	(42,865)	(12,247)	(12,247)	(12,247)	(12,247)	(6,124)	0	0	
2685	Oregon Community College Association	6/30/2020	Proportion	5.4	2.4	178,914	79,518	33,132	33,132	33,132	13,254	0	0	0	
2685	Oregon Community College Association	6/30/2020	Contribution	5.4	2.4	(29,496)	(13,110)	(5,462)	(5,462)	(5,462)	(2,186)	0	0	0	
2685	Oregon Community College Association	6/30/2019	Proportion	5.3	1.3	46,580	11,424	8,789	8,789	2,635	0	0	0	0	
2685	Oregon Community College Association	6/30/2019	Contribution	5.3	1.3	12,975	3,183	2,448	2,448	735	0	0	0	0	
2685	Oregon Community College Association	6/30/2018	Proportion	5.2	0.2	(47,440)	(1,825)	(9,123)	(1,825)	0	0	0	0	0	
2685	Oregon Community College Association	6/30/2018	Contribution	5.2	0.2	5,449	209	1,048	209	0	0	0	0	0	
2685	Oregon Community College Association	6/30/2017	Proportion	5.2	0.0	42,204	0	1,624	0	0	0	0	0	0	
2685	Oregon Community College Association	6/30/2017	Contribution	5.2	0.0	2,640	0	100	0	0	0	0	0	0	
2686	Weston Cemetery	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2020	Proportion	5.4	2.4	(20,976)	(9,324)	(3,884)	(3,884)	(3,884)	(1,556)	0	0	0	0
2686	Weston Cemetery	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2019	Proportion	5.3	1.3	(675)	(167)	(127)	(127)	(40)	0	0	0	0	0
2686	Weston Cemetery	6/30/2019	Contribution	5.3	1.3	(2,730)	(670)	(515)	(515)	(155)	0	0	0	0	0
2686	Weston Cemetery	6/30/2018	Proportion	5.2	0.2	(3,233)	(123)	(622)	(123)	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2018	Contribution	5.2	0.2	(1,576)	(61)	(303)	(61)	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2017	Proportion	5.2	0.0	(944)	0	(34)	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2017	Contribution	5.2	0.0	(1,135)	0	(45)	0	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2022	Proportion	5.4	4.4	(23,203)	(18,906)	(4,297)	(4,297)	(4,297)	(4,297)	(4,297)	(4,297)	(1,718)	0
2687	Columbia Drainage Vector Control District	6/30/2022	Contribution	5.4	4.4	8,240	6,714	1,526	1,526	1,526	1,526	1,526	610	0	0
2687	Columbia Drainage Vector Control District	6/30/2021	Proportion	5.5	3.5	(13,783)	(8,771)	(2,506)	(2,506)	(2,506)	(2,506)	(1,253)	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2021	Contribution	5.5	3.5	(39,984)	(25,444)	(7,270)	(7,270)	(7,270)	(7,270)	(3,634)	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2020	Proportion	5.4	2.4	(5,957)	(2,648)	(1,103)	(1,103)	(442)	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2020	Contribution	5.4	2.4	10,010	4,448	1,854	1,854	740	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2019	Proportion	5.3	1.3	84,319	20,683	15,909	15,909	4,774	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2019	Contribution	5.3	1.3	9,483	2,327	1,789	1,789	538	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2018	Proportion	5.2	0.2	22,232	857	4,275	857	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2018	Contribution	5.2	0.2	15,097	582	2,903	582	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2887	Columbia Drainage Vector Control District	6/30/2017	Proportion	5.2	0.0	(2,165)	0	(85)	0	0	0	0	0	0
2887	Columbia Drainage Vector Control District	6/30/2017	Contribution	5.2	0.0	38,457	0	1,477	0	0	0	0	0	0
2888	Polk County Fire District 1	6/30/2022	Proportion	5.4	4.4	307,030	250,173	56,857	56,857	56,857	56,857	56,857	22,745	0
2888	Polk County Fire District 1	6/30/2022	Contribution	5.4	4.4	(46,356)	(37,772)	(8,584)	(8,584)	(8,584)	(8,584)	(8,584)	(3,436)	0
2888	Polk County Fire District 1	6/30/2021	Proportion	5.5	3.5	295,211	187,861	53,675	53,675	53,675	53,675	26,836	0	0
2888	Polk County Fire District 1	6/30/2021	Contribution	5.5	3.5	(234,431)	(149,183)	(42,624)	(42,624)	(42,624)	(42,624)	(21,311)	0	0
2888	Polk County Fire District 1	6/30/2020	Proportion	5.4	2.4	62,944	27,976	11,656	11,656	11,656	4,664	0	0	0
2888	Polk County Fire District 1	6/30/2020	Contribution	5.4	2.4	58,776	26,124	10,884	10,884	10,884	4,356	0	0	0
2888	Polk County Fire District 1	6/30/2019	Proportion	5.3	1.3	11,331	2,779	2,138	641	0	0	0	0	0
2888	Polk County Fire District 1	6/30/2019	Contribution	5.3	1.3	4,348	1,068	820	820	248	0	0	0	0
2888	Polk County Fire District 1	6/30/2018	Proportion	5.2	0.2	183,607	7,062	35,309	7,062	0	0	0	0	0
2888	Polk County Fire District 1	6/30/2018	Contribution	5.2	0.2	45,045	1,735	8,662	1,735	0	0	0	0	0
2888	Polk County Fire District 1	6/30/2017	Proportion	5.2	0.0	(156,593)	0	(6,023)	0	0	0	0	0	0
2888	Polk County Fire District 1	6/30/2017	Contribution	5.2	0.0	79,709	0	3,064	0	0	0	0	0	0
2889	Redmond Area Park & Recreation District	6/30/2022	Proportion	5.4	4.4	(4,118)	(3,355)	(763)	(763)	(763)	(763)	(763)	(303)	0
2889	Redmond Area Park & Recreation District	6/30/2022	Contribution	5.4	4.4	27,989	22,806	5,183	5,183	5,183	5,183	5,183	2,074	0
2889	Redmond Area Park & Recreation District	6/30/2021	Proportion	5.5	3.5	(83,107)	(52,887)	(15,110)	(15,110)	(15,110)	(15,110)	(7,557)	0	0
2889	Redmond Area Park & Recreation District	6/30/2021	Contribution	5.5	3.5	(38,884)	(24,744)	(7,070)	(7,070)	(7,070)	(7,070)	(3,534)	0	0
2889	Redmond Area Park & Recreation District	6/30/2020	Proportion	5.4	2.4	(43,468)	(19,318)	(8,050)	(8,050)	(8,050)	(3,218)	0	0	0
2889	Redmond Area Park & Recreation District	6/30/2020	Contribution	5.4	2.4	11,516	5,117	2,133	2,133	2,133	851	0	0	0
2889	Redmond Area Park & Recreation District	6/30/2019	Proportion	5.3	1.3	93,278	22,878	17,600	17,600	5,278	0	0	0	0
2889	Redmond Area Park & Recreation District	6/30/2019	Contribution	5.3	1.3	3,901	957	736	736	221	0	0	0	0
2889	Redmond Area Park & Recreation District	6/30/2018	Proportion	5.2	0.2	21,044	809	4,047	809	0	0	0	0	0
2889	Redmond Area Park & Recreation District	6/30/2018	Contribution	5.2	0.2	19,169	739	3,686	739	0	0	0	0	0
2889	Redmond Area Park & Recreation District	6/30/2017	Proportion	5.2	0.0	3,602	0	137	0	0	0	0	0	0
2889	Redmond Area Park & Recreation District	6/30/2017	Contribution	5.2	0.0	27,929	0	1,074	0	0	0	0	0	0
2892	Siuslaw Public Library	6/30/2022	Proportion	5.4	4.4	6,257	5,098	1,159	1,159	1,159	1,159	462	0	0
2892	Siuslaw Public Library	6/30/2022	Contribution	5.4	4.4	15,298	12,465	2,833	2,833	2,833	2,833	1,133	0	0
2892	Siuslaw Public Library	6/30/2021	Proportion	5.5	3.5	(40,503)	(25,775)	(7,364)	(7,364)	(7,364)	(7,364)	(3,683)	0	0
2892	Siuslaw Public Library	6/30/2021	Contribution	5.5	3.5	(68,848)	(43,812)	(12,518)	(12,518)	(12,518)	(12,518)	(6,258)	0	0
2892	Siuslaw Public Library	6/30/2020	Proportion	5.4	2.4	58,443	25,974	10,823	10,823	4,328	0	0	0	0
2892	Siuslaw Public Library	6/30/2020	Contribution	5.4	2.4	(7,913)	(3,518)	(1,465)	(1,465)	(588)	0	0	0	0
2892	Siuslaw Public Library	6/30/2019	Proportion	5.3	1.3	(87,902)	(21,562)	(16,585)	(16,585)	(4,977)	0	0	0	0
2892	Siuslaw Public Library	6/30/2019	Contribution	5.3	1.3	(7,717)	(1,893)	(1,456)	(1,456)	(437)	0	0	0	0
2892	Siuslaw Public Library	6/30/2018	Proportion	5.2	0.2	50,204	1,929	9,655	1,929	0	0	0	0	0
2892	Siuslaw Public Library	6/30/2018	Contribution	5.2	0.2	(12,153)	(468)	(2,337)	(468)	0	0	0	0	0
2892	Siuslaw Public Library	6/30/2017	Proportion	5.2	0.0	(27,637)	0	(1,062)	0	0	0	0	0	0
2892	Siuslaw Public Library	6/30/2017	Contribution	5.2	0.0	4,426	0	171	0	0	0	0	0	0
2893	City-County Insurance Services	6/30/2022	Proportion	5.4	4.4	(44,523)	(36,278)	(8,245)	(8,245)	(8,245)	(8,245)	(8,245)	(3,298)	0
2893	City-County Insurance Services	6/30/2022	Contribution	5.4	4.4	164,739	134,232	30,507	30,507	30,507	30,507	30,507	12,204	0
2893	City-County Insurance Services	6/30/2021	Proportion	5.5	3.5	1,121,600	713,746	203,927	203,927	203,927	203,927	101,965	0	0
2893	City-County Insurance Services	6/30/2021	Contribution	5.5	3.5	(629,609)	(400,661)	(114,474)	(114,474)	(114,474)	(114,474)	(57,239)	0	0
2893	City-County Insurance Services	6/30/2020	Proportion	5.4	2.4	736,392	327,285	136,369	136,369	54,547	0	0	0	0
2893	City-County Insurance Services	6/30/2020	Contribution	5.4	2.4	231,014	102,674	42,780	42,780	17,114	0	0	0	0
2893	City-County Insurance Services	6/30/2019	Proportion	5.3	1.3	(3,330)	(818)	(628)	(190)	0	0	0	0	0
2893	City-County Insurance Services	6/30/2019	Contribution	5.3	1.3	210,839	51,715	39,781	39,781	11,934	0	0	0	0
2893	City-County Insurance Services	6/30/2018	Proportion	5.2	0.2	(1,463,271)	(56,281)	(281,398)	(56,281)	0	0	0	0	0
2893	City-County Insurance Services	6/30/2018	Contribution	5.2	0.2	587,988	22,613	113,075	22,613	0	0	0	0	0
2893	City-County Insurance Services	6/30/2017	Proportion	5.2	0.0	4,442,602	0	170,867	0	0	0	0	0	0
2893	City-County Insurance Services	6/30/2017	Contribution	5.2	0.0	400,966	0	15,421	0	0	0	0	0	0
2894	Philomath Fire Department	6/30/2022	Proportion	5.4	4.4	185,673	151,289	34,384	34,384	34,384	34,384	34,384	13,753	0
2894	Philomath Fire Department	6/30/2022	Contribution	5.4	4.4	(42,595)	(34,707)	(7,888)	(7,888)	(7,888)	(7,888)	(7,888)	(3,155)	0
2894	Philomath Fire Department	6/30/2021	Proportion	5.5	3.5	5,680	3,614	1,033	1,033	515	0	0	0	0
2894	Philomath Fire Department	6/30/2021	Contribution	5.5	3.5	(84,389)	(53,703)	(15,343)	(15,343)	(15,343)	(15,343)	(7,674)	0	0
2894	Philomath Fire Department	6/30/2020	Proportion	5.4	2.4	(18,896)	(42,515)	(7,873)	(7,873)	(3,150)	0	0	0	0
2894	Philomath Fire Department	6/30/2020	Contribution	5.4	2.4	(23,963)	(10,649)	(4,438)	(4,438)	(1,773)	0	0	0	0
2894	Philomath Fire Department	6/30/2019	Proportion	5.3	1.3	35,639	8,743	6,724	6,724	2,019	0	0	0	0
2894	Philomath Fire Department	6/30/2019	Contribution	5.3	1.3	(43,446)	(10,658)	(8,197)	(8,197)	(2,461)	0	0	0	0
2894	Philomath Fire Department	6/30/2018	Proportion	5.2	0.2	230,225	8,855	44,274	8,855	0	0	0	0	0
2894	Philomath Fire Department	6/30/2018	Contribution	5.2	0.2	(33,776)	(1,301)	(6,495)	(1,301)	0	0	0	0	0
2894	Philomath Fire Department	6/30/2017	Proportion	5.2	0.0	250,642	0	9,642	0	0	0	0	0	0
2894	Philomath Fire Department	6/30/2017	Contribution	5.2	0.0	7,892	0	302	0	0	0	0	0	0
2895	Washington County Consolidated Communications Agency	6/30/2022	Proportion	5.4	4.4	1,143,108	931,421	211,687	211,687	211,687	211,687	211,687	84,673	0
2895	Washington County Consolidated Communications Agency	6/30/2022	Contribution	5.4	4.4	(27,507)	(22,413)	(5,094)	(5,094)	(5,094)	(5,094)	(5,094)	(2,037)	0
2895	Washington County Consolidated Communications Agency	6/30/2021	Proportion	5.5	3.5	(157,288)	(100,092)	(28,598)	(28,598)	(28,598)	(28,598)	(14,298)	0	0
2895	Washington County Consolidated Communications Agency	6/30/2021	Contribution	5.5	3.5	(1,135,085)	(722,327)	(206,379)	(206,379)	(206,379)	(206,379)	(103,190)	0	0
2895	Washington County Consolidated Communications Agency	6/30/2020	Proportion	5.4	2.4	(342,593)	(152,264)	(63,443)	(63,443)	(63,443)	(25,378)	0	0	0
2895	Washington County Consolidated Communications Agency	6/30/2020	Contribution	5.4	2.4	83,847	37,266	15,527	15,527	15,527	6,212	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2695	Washington County Consolidated Communications Agency	6/30/2019	Proportion	5.3	1.3	49,924	12,244	9,420	9,420	2,824	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2019	Contribution	5.3	1.3	(236,196)	(57,936)	(44,565)	(44,565)	(13,371)	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2018	Proportion	5.2	0.2	(54,815)	(2,110)	(10,541)	(2,110)	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2018	Contribution	5.2	0.2	(83,643)	(3,218)	(16,085)	(3,218)	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2017	Proportion	5.2	0.0	(316,054)	0	(12,154)	0	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2017	Contribution	5.2	0.0	113,914	0	4,379	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2022	Proportion	5.4	4.4	200,448	163,328	37,120	37,120	37,120	37,120	37,120	14,848	0
2696	Stayton Fire District	6/30/2022	Contribution	5.4	4.4	11,294	9,203	2,091	2,091	2,091	2,091	2,091	839	0
2696	Stayton Fire District	6/30/2021	Proportion	5.5	3.5	328,997	209,361	59,818	59,818	59,818	59,818	29,907	0	0
2696	Stayton Fire District	6/30/2021	Contribution	5.5	3.5	(74,190)	(47,212)	(13,489)	(13,489)	(13,489)	(13,489)	(6,745)	0	0
2696	Stayton Fire District	6/30/2020	Proportion	5.4	2.4	(357,627)	(158,946)	(66,227)	(66,227)	(66,227)	(26,492)	0	0	0
2696	Stayton Fire District	6/30/2020	Contribution	5.4	2.4	72,278	32,123	13,385	13,385	13,385	5,353	0	0	0
2696	Stayton Fire District	6/30/2019	Proportion	5.3	1.3	888	216	168	168	48	0	0	0	0
2696	Stayton Fire District	6/30/2019	Contribution	5.3	1.3	(11,180)	(2,744)	(2,109)	(2,109)	(635)	0	0	0	0
2696	Stayton Fire District	6/30/2018	Proportion	5.2	0.2	58,422	2,247	11,235	2,247	0	0	0	0	0
2696	Stayton Fire District	6/30/2018	Contribution	5.2	0.2	13,501	521	2,596	521	0	0	0	0	0
2696	Stayton Fire District	6/30/2017	Proportion	5.2	0.0	(67,847)	0	(2,607)	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2017	Contribution	5.2	0.0	22,741	0	876	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	84,432	68,796	15,636	15,636	15,636	15,636	6,252	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(31,999)	(26,073)	(5,926)	(5,926)	(5,926)	(5,926)	(2,369)	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	6,123	3,897	1,113	1,113	1,113	558	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(54,155)	(34,463)	(9,846)	(9,846)	(9,846)	(4,925)	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	20,244	8,997	3,749	3,749	1,499	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(22,440)	(9,972)	(4,156)	(4,156)	(1,660)	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(1,187)	(291)	(224)	(67)	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(27,954)	(6,858)	(5,274)	(5,274)	(1,584)	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	196,940	7,575	37,873	7,575	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(26,329)	(1,014)	(5,063)	(1,014)	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(28,253)	0	(1,088)	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	1,743	0	68	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2022	Proportion	5.4	4.4	(61,912)	(66,743)	(15,169)	(15,169)	(15,169)	(15,169)	(6,067)	0	0
2699	Chetco Library Board	6/30/2022	Contribution	5.4	4.4	(1,009)	(822)	(187)	(187)	(187)	(187)	(74)	0	0
2699	Chetco Library Board	6/30/2021	Proportion	5.5	3.5	53,134	33,812	9,661	9,661	9,661	4,829	0	0	0
2699	Chetco Library Board	6/30/2021	Contribution	5.5	3.5	(94,725)	(60,279)	(17,223)	(17,223)	(17,223)	(8,610)	0	0	0
2699	Chetco Library Board	6/30/2020	Proportion	5.4	2.4	287,522	127,787	53,245	53,245	53,245	21,297	0	0	0
2699	Chetco Library Board	6/30/2020	Contribution	5.4	2.4	(2,962)	(1,315)	(549)	(549)	(217)	0	0	0	0
2699	Chetco Library Board	6/30/2019	Proportion	5.3	1.3	(54,459)	(13,359)	(10,275)	(10,275)	(3,084)	0	0	0	0
2699	Chetco Library Board	6/30/2019	Contribution	5.3	1.3	22,927	5,623	4,326	4,326	1,297	0	0	0	0
2699	Chetco Library Board	6/30/2018	Proportion	5.2	0.2	997	192	949	192	0	0	0	0	0
2699	Chetco Library Board	6/30/2018	Contribution	5.2	0.2	(4,834)	(184)	(930)	(184)	0	0	0	0	0
2699	Chetco Library Board	6/30/2017	Proportion	5.2	0.0	(14,886)	0	(571)	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2017	Contribution	5.2	0.0	6,248	0	238	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	238,390	194,244	44,146	44,146	44,146	44,146	17,660	0	0
2700	Lowell Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(69,956)	(57,001)	(12,955)	(12,955)	(12,955)	(12,955)	(5,181)	0	0
2700	Lowell Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	184,555	117,451	33,557	33,557	33,557	16,780	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(66,274)	(42,174)	(12,050)	(12,050)	(12,050)	(6,024)	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	(47,128)	(20,947)	(8,727)	(8,727)	(3,493)	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(496)	(220)	(92)	(92)	(36)	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(21,169)	(5,193)	(3,994)	(3,994)	(1,199)	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	1,713	421	323	323	98	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	164,408	6,323	31,617	6,323	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(24,000)	(925)	(4,615)	(925)	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	(45,863)	(37,370)	(8,493)	(8,493)	(8,493)	(8,493)	(3,398)	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	131,325	107,006	24,319	24,319	24,319	24,319	9,730	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	(11,469)	(7,299)	(2,085)	(2,085)	(2,085)	(2,085)	(2,085)	(1,044)	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(581)	(369)	(106)	(106)	(106)	(106)	(106)	(51)	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	(1,215,252)	(540,111)	(225,047)	(225,047)	(225,047)	(225,047)	(90,017)	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	151,630	67,390	28,080	28,080	28,080	11,230	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(1,125,818)	(276,146)	(212,418)	(212,418)	(63,728)	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	1,468,794	360,270	277,131	277,131	83,139	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	334,841	12,881	64,392	12,881	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(76,181)	(2,931)	(14,650)	(2,931)	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(126,835)	0	(4,880)	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	35,121	0	1,351	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2022	Proportion	5.4	4.4	(67,962)	(55,376)	(12,586)	(12,586)	(12,586)	(12,586)	(12,586)	(5,032)	0
2702	Banks Fire District 13	6/30/2022	Contribution	5.4	4.4	1,136	926	210	210	210	210	210	86	0
2702	Banks Fire District 13	6/30/2021	Proportion	5.5	3.5	32,704	20,812	5,946	5,946	5,946	5,946	2,974	0	0
2702	Banks Fire District 13	6/30/2021	Contribution	5.5	3.5	(92,281)	(58,725)	(16,778)	(16,778)	(16,778)	(16,778)	(8,391)	0	0
2702	Banks Fire District 13	6/30/2020	Proportion	5.4	2.4	(6,865)	(15,448)	(2,861)	(2,861)	(2,861)	(1,143)	0	0	0
2702	Banks Fire District 13	6/30/2020	Contribution	5.4	2.4	2,442	1,086	452	452	452	182	0	0	0
2702	Banks Fire District 13	6/30/2019	Proportion	5.3	1.3	199,115	34,123	26,248	26,248	7,875	0	0	0	0
2702	Banks Fire District 13	6/30/2019	Contribution	5.3	1.3	(9,497)	(2,329)	(1,792)	(1,792)	(537)	0	0	0	0
2702	Banks Fire District 13	6/30/2018	Proportion	5.2	0.2	83,617	3,217	16,080	3,217	0	0	0	0	0
2702	Banks Fire District 13	6/30/2018	Contribution	5.2	0.2	30,540	1,175	5,873	1,175	0	0	0	0	0
2702	Banks Fire District 13	6/30/2017	Proportion	5.2	0.0	(73,373)	0	(2,823)	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2017	Contribution	5.2	0.0	32,117	0	1,237	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2021	Contribution	5.5	3.5	667	425	121	121	121	121	62	0	0
2704	Clatsop County 4-H District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2022	Proportion	5.4	4.4	602,674	491,068	111,606	111,606	111,606	111,606	111,606	44,644	0
2705	Lebanon Fire District	6/30/2022	Contribution	5.4	4.4	(183,093)	(149,187)	(33,906)	(33,906)	(33,906)	(33,906)	(33,906)	(13,563)	0
2705	Lebanon Fire District	6/30/2021	Proportion	5.5	3.5	829,285	527,727	150,779	150,779	150,779	150,779	75,390	0	0
2705	Lebanon Fire District	6/30/2021	Contribution	5.5	3.5	(828,563)	(527,267)	(150,648)	(150,648)	(150,648)	(150,648)	(75,323)	0	0
2705	Lebanon Fire District	6/30/2020	Proportion	5.4	2.4	(146,115)	(64,941)	(27,058)	(27,058)	(27,058)	(10,825)	0	0	0
2705	Lebanon Fire District	6/30/2020	Contribution	5.4	2.4	100,396	44,620	18,592	18,592	18,592	7,436	0	0	0
2705	Lebanon Fire District	6/30/2019	Proportion	5.3	1.3	530,250	130,062	100,047	100,047	30,015	0	0	0	0
2705	Lebanon Fire District	6/30/2019	Contribution	5.3	1.3	(139,393)	(34,189)	(26,301)	(26,301)	(7,888)	0	0	0	0
2705	Lebanon Fire District	6/30/2018	Proportion	5.2	0.2	432,256	16,626	83,126	16,626	0	0	0	0	0
2705	Lebanon Fire District	6/30/2018	Contribution	5.2	0.2	63,069	2,424	12,129	2,424	0	0	0	0	0
2705	Lebanon Fire District	6/30/2017	Proportion	5.2	0.0	(265,537)	0	(10,212)	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2017	Contribution	5.2	0.0	153,232	0	5,892	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2022	Proportion	5.4	4.4	84,462	68,821	15,641	15,641	15,641	15,641	15,641	6,257	0
2707	Clatskanie Library	6/30/2022	Contribution	5.4	4.4	(9,258)	(7,544)	(1,714)	(1,714)	(1,714)	(1,714)	(1,714)	(688)	0
2707	Clatskanie Library	6/30/2021	Proportion	5.5	3.5	(49,862)	(31,730)	(9,066)	(9,066)	(9,066)	(4,532)	0	0	0
2707	Clatskanie Library	6/30/2021	Contribution	5.5	3.5	(3,527)	(2,245)	(641)	(641)	(641)	(322)	0	0	0
2707	Clatskanie Library	6/30/2020	Proportion	5.4	2.4	18,378	8,169	3,403	3,403	3,403	1,363	0	0	0
2707	Clatskanie Library	6/30/2020	Contribution	5.4	2.4	(1,665)	(741)	(308)	(308)	(308)	(125)	0	0	0
2707	Clatskanie Library	6/30/2019	Proportion	5.3	1.3	(42,140)	(10,336)	(7,951)	(7,951)	(2,385)	0	0	0	0
2707	Clatskanie Library	6/30/2019	Contribution	5.3	1.3	1,265	309	239	239	70	0	0	0	0
2707	Clatskanie Library	6/30/2018	Proportion	5.2	0.2	12,809	494	2,463	494	0	0	0	0	0
2707	Clatskanie Library	6/30/2018	Contribution	5.2	0.2	(3,589)	(139)	(690)	(139)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2707	Clatskanie Library	6/30/2017	Proportion	5.2	0.0	2,658	0	103	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2017	Contribution	5.2	0.0	4,388	0	168	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2022	Proportion	5.4	4.4	(1,935)	(1,577)	(358)	(358)	(358)	(358)	(358)	(145)	0
2708	Milton-Freewater Cemetery District 3	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2021	Proportion	5.5	3.5	(582)	(370)	(106)	(106)	(106)	(106)	(52)	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2021	Contribution	5.5	3.5	(519)	(331)	(94)	(94)	(94)	(94)	(49)	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2020	Proportion	5.4	2.4	(6,072)	(2,700)	(1,124)	(1,124)	(1,124)	(452)	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2020	Contribution	5.4	2.4	(354)	(156)	(66)	(66)	(66)	(24)	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2019	Proportion	5.3	1.3	(13,872)	(3,404)	(2,617)	(2,617)	(787)	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2019	Contribution	5.3	1.3	(1,189)	(293)	(224)	(224)	(69)	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2018	Proportion	5.2	0.2	4,059	154	781	154	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2018	Contribution	5.2	0.2	(2,537)	(97)	(488)	(97)	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2017	Proportion	5.2	0.0	(4,286)	0	(166)	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2017	Contribution	5.2	0.0	(1,571)	0	(61)	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2022	Proportion	5.4	4.4	45,258	36,877	8,381	8,381	8,381	8,381	8,381	3,353	0
2709	Scappoose Public Library	6/30/2022	Contribution	5.4	4.4	(2,566)	(2,091)	(475)	(475)	(475)	(475)	(475)	(191)	0
2709	Scappoose Public Library	6/30/2021	Proportion	5.5	3.5	(64,579)	(41,095)	(11,742)	(11,742)	(11,742)	(5,869)	0	0	0
2709	Scappoose Public Library	6/30/2021	Contribution	5.5	3.5	(16,111)	(10,253)	(2,929)	(2,929)	(2,929)	(2,929)	(1,466)	0	0
2709	Scappoose Public Library	6/30/2020	Proportion	5.4	2.4	52,897	23,509	9,796	9,796	9,796	3,917	0	0	0
2709	Scappoose Public Library	6/30/2020	Contribution	5.4	2.4	(20,753)	(9,224)	(3,843)	(3,843)	(3,843)	(1,538)	0	0	0
2709	Scappoose Public Library	6/30/2019	Proportion	5.3	1.3	76,658	18,802	14,464	14,464	4,338	0	0	0	0
2709	Scappoose Public Library	6/30/2019	Contribution	5.3	1.3	(15,031)	(3,687)	(2,836)	(2,836)	(851)	0	0	0	0
2709	Scappoose Public Library	6/30/2018	Proportion	5.2	0.2	(77,092)	(2,967)	(14,825)	(2,967)	0	0	0	0	0
2709	Scappoose Public Library	6/30/2018	Contribution	5.2	0.2	(952)	(37)	(183)	(37)	0	0	0	0	0
2709	Scappoose Public Library	6/30/2017	Proportion	5.2	0.0	20,106	0	771	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2017	Contribution	5.2	0.0	(7,448)	0	(288)	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2022	Proportion	5.4	4.4	21,468	17,492	3,976	3,976	3,976	3,976	1,588	0	0
2710	Klamath County Emergency Communications District	6/30/2022	Contribution	5.4	4.4	(9,807)	(7,991)	(1,816)	(1,816)	(1,816)	(1,816)	(727)	0	0
2710	Klamath County Emergency Communications District	6/30/2021	Proportion	5.5	3.5	80,206	51,040	14,583	14,583	14,583	7,291	0	0	0
2710	Klamath County Emergency Communications District	6/30/2021	Contribution	5.5	3.5	(132,601)	(84,383)	(24,109)	(24,109)	(24,109)	(12,056)	0	0	0
2710	Klamath County Emergency Communications District	6/30/2020	Proportion	5.4	2.4	29,469	13,098	5,457	5,457	5,457	2,184	0	0	0
2710	Klamath County Emergency Communications District	6/30/2020	Contribution	5.4	2.4	176,788	78,571	32,739	32,739	32,739	13,093	0	0	0
2710	Klamath County Emergency Communications District	6/30/2019	Proportion	5.3	1.3	170,418	41,802	32,154	32,154	9,648	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2019	Contribution	5.3	1.3	(6,728)	(1,652)	(1,269)	(1,269)	(383)	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2018	Proportion	5.2	0.2	4,895	190	941	190	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2018	Contribution	5.2	0.2	6,531	251	1,256	251	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2017	Proportion	5.2	0.0	(80,474)	0	(3,094)	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2017	Contribution	5.2	0.0	17,052	0	657	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2022	Proportion	5.4	4.4	28,935	23,577	5,358	5,358	5,358	5,358	2,145	0	0
2713	Port of Tillamook Bay	6/30/2022	Contribution	5.4	4.4	(21,946)	(17,882)	(4,064)	(4,064)	(4,064)	(4,064)	(1,626)	0	0
2713	Port of Tillamook Bay	6/30/2021	Proportion	5.5	3.5	54,351	34,587	9,882	9,882	9,882	4,941	0	0	0
2713	Port of Tillamook Bay	6/30/2021	Contribution	5.5	3.5	(149,775)	(95,311)	(27,232)	(27,232)	(27,232)	(13,615)	0	0	0
2713	Port of Tillamook Bay	6/30/2020	Proportion	5.4	2.4	22,680	10,080	4,200	4,200	1,680	0	0	0	0
2713	Port of Tillamook Bay	6/30/2020	Contribution	5.4	2.4	(14,888)	(6,617)	(2,757)	(2,757)	(1,103)	0	0	0	0
2713	Port of Tillamook Bay	6/30/2019	Proportion	5.3	1.3	6,731	1,651	1,270	1,270	381	0	0	0	0
2713	Port of Tillamook Bay	6/30/2019	Contribution	5.3	1.3	(66,259)	(16,251)	(12,502)	(12,502)	(3,749)	0	0	0	0
2713	Port of Tillamook Bay	6/30/2018	Proportion	5.2	0.2	(90,132)	(3,467)	(17,333)	(3,467)	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2018	Contribution	5.2	0.2	(24,715)	(950)	(4,753)	(950)	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2017	Proportion	5.2	0.0	(14,571)	0	(561)	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2017	Contribution	5.2	0.0	(32,231)	0	(1,241)	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2022	Proportion	5.4	4.4	(800)	(652)	(148)	(148)	(148)	(148)	(60)	0	0
2714	Winchester Bay Sanitary District	6/30/2022	Contribution	5.4	4.4	12,539	10,217	2,322	2,322	2,322	2,322	929	0	0
2714	Winchester Bay Sanitary District	6/30/2021	Proportion	5.5	3.5	(50,329)	(32,027)	(9,151)	(9,151)	(9,151)	(4,574)	0	0	0
2714	Winchester Bay Sanitary District	6/30/2021	Contribution	5.5	3.5	(2,711)	(1,725)	(493)	(493)	(493)	(246)	0	0	0
2714	Winchester Bay Sanitary District	6/30/2020	Proportion	5.4	2.4	22,614	10,050	4,188	4,188	1,674	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2020	Contribution	5.4	2.4	3,203	1,424	593	593	238	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2019	Proportion	5.3	1.3	13,762	3,374	2,597	2,597	777	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2019	Contribution	5.3	1.3	2,601	637	491	491	146	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2018	Proportion	5.2	0.2	(9,806)	(376)	(1,886)	(376)	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2018	Contribution	5.2	0.2	3,053	118	587	118	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2017	Proportion	5.2	0.0	(3,102)	0	(117)	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2017	Contribution	5.2	0.0	9,725	0	375	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2022	Proportion	5.4	4.4	1,348,701	1,098,942	249,759	249,759	249,759	249,759	99,906	0	0
2715	Jackson County Fire District 3	6/30/2022	Contribution	5.4	4.4	(159,742)	(130,160)	(29,582)	(29,582)	(29,582)	(29,582)	(11,832)	0	0
2715	Jackson County Fire District 3	6/30/2021	Proportion	5.5	3.5	786,837	500,715	143,061	143,061	143,061	71,532	0	0	0
2715	Jackson County Fire District 3	6/30/2021	Contribution	5.5	3.5	(1,422,721)	(905,367)	(258,677)	(258,677)	(258,677)	(129,336)	0	0	0
2715	Jackson County Fire District 3	6/30/2020	Proportion	5.4	2.4	(756,947)	(336,422)	(140,175)	(140,175)	(56,072)	0	0	0	0
2715	Jackson County Fire District 3	6/30/2020	Contribution	5.4	2.4	85,627	38,056	15,857	15,857	6,342	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2715	Jackson County Fire District 3	6/30/2019	Proportion	5.3	1.3	(742,272)	(182,068)	(140,051)	(140,051)	(42,017)	0	0	0	0
2715	Jackson County Fire District 3	6/30/2019	Contribution	5.3	1.3	(291,399)	(71,475)	(54,981)	(54,981)	(16,494)	0	0	0	0
2715	Jackson County Fire District 3	6/30/2018	Proportion	5.2	0.2	895,803	34,453	172,270	34,453	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2018	Contribution	5.2	0.2	(190,789)	(7,339)	(36,690)	(7,339)	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2017	Proportion	5.2	0.0	(738,849)	0	(28,419)	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2017	Contribution	5.2	0.0	27,485	0	1,055	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2022	Proportion	5.4	4.4	8,707	7,095	1,612	1,612	1,612	1,612	1,612	647	0
2716	Neskowin Water District	6/30/2022	Contribution	5.4	4.4	(10,514)	(8,567)	(1,947)	(1,947)	(1,947)	(1,947)	(1,947)	(779)	0
2716	Neskowin Water District	6/30/2021	Proportion	5.5	3.5	30,482	19,398	5,542	5,542	5,542	5,542	2,772	0	0
2716	Neskowin Water District	6/30/2021	Contribution	5.5	3.5	(47,413)	(30,171)	(8,621)	(8,621)	(8,621)	(8,621)	(4,308)	0	0
2716	Neskowin Water District	6/30/2020	Proportion	5.4	2.4	9,246	4,110	1,712	1,712	686	0	0	0	0
2716	Neskowin Water District	6/30/2020	Contribution	5.4	2.4	(3,259)	(1,447)	(604)	(604)	(239)	0	0	0	0
2716	Neskowin Water District	6/30/2019	Proportion	5.3	1.3	(9,342)	(2,290)	(1,763)	(1,763)	(527)	0	0	0	0
2716	Neskowin Water District	6/30/2019	Contribution	5.3	1.3	(9,147)	(2,243)	(1,726)	(1,726)	(517)	0	0	0	0
2716	Neskowin Water District	6/30/2018	Proportion	5.2	0.2	20,811	801	4,002	801	0	0	0	0	0
2716	Neskowin Water District	6/30/2018	Contribution	5.2	0.2	(9,909)	(379)	(1,906)	(379)	0	0	0	0	0
2716	Neskowin Water District	6/30/2017	Proportion	5.2	0.0	70,156	0	2,696	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2017	Contribution	5.2	0.0	(2,654)	0	(104)	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2022	Proportion	5.4	4.4	639,302	520,913	118,389	118,389	118,389	118,389	118,389	47,357	0
2717	Ice Fountain Water District	6/30/2022	Contribution	5.4	4.4	(91,920)	(74,898)	(17,022)	(17,022)	(17,022)	(17,022)	(17,022)	(6,810)	0
2717	Ice Fountain Water District	6/30/2021	Proportion	5.5	3.5	99,538	63,342	18,098	18,098	18,098	18,098	9,048	0	0
2717	Ice Fountain Water District	6/30/2021	Contribution	5.5	3.5	(45,046)	(28,666)	(8,190)	(8,190)	(8,190)	(8,190)	(4,096)	0	0
2717	Ice Fountain Water District	6/30/2020	Proportion	5.4	2.4	80,890	35,950	14,980	14,980	5,990	0	0	0	0
2717	Ice Fountain Water District	6/30/2020	Contribution	5.4	2.4	20,224	9,989	3,745	3,745	1,499	0	0	0	0
2717	Ice Fountain Water District	6/30/2019	Proportion	5.3	1.3	(10,098)	(2,478)	(1,905)	(1,905)	(573)	0	0	0	0
2717	Ice Fountain Water District	6/30/2019	Contribution	5.3	1.3	20,626	5,058	3,892	3,892	1,166	0	0	0	0
2717	Ice Fountain Water District	6/30/2018	Proportion	5.2	0.2	14,473	558	2,783	558	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2018	Contribution	5.2	0.2	6,920	265	1,331	265	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2017	Proportion	5.2	0.0	9,288	0	358	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2017	Contribution	5.2	0.0	13,632	0	522	0	0	0	0	0	0
2718	Curry Library	6/30/2022	Proportion	5.4	4.4	(80,464)	(65,563)	(14,901)	(14,901)	(14,901)	(14,901)	(14,901)	(5,959)	0
2718	Curry Library	6/30/2022	Contribution	5.4	4.4	(14,139)	(11,521)	(2,618)	(2,618)	(2,618)	(2,618)	(2,618)	(1,049)	0
2718	Curry Library	6/30/2021	Proportion	5.5	3.5	60,825	38,707	11,059	11,059	11,059	5,530	0	0	0
2718	Curry Library	6/30/2021	Contribution	5.5	3.5	(58,287)	(37,091)	(10,598)	(10,598)	(10,598)	(5,297)	0	0	0
2718	Curry Library	6/30/2020	Proportion	5.4	2.4	152,460	67,761	28,233	28,233	11,295	0	0	0	0
2718	Curry Library	6/30/2020	Contribution	5.4	2.4	(24,995)	(11,108)	(4,629)	(4,629)	(1,850)	0	0	0	0
2718	Curry Library	6/30/2019	Proportion	5.3	1.3	(43,298)	(10,622)	(8,169)	(8,169)	(2,453)	0	0	0	0
2718	Curry Library	6/30/2019	Contribution	5.3	1.3	(7,102)	(1,742)	(1,340)	(1,340)	(402)	0	0	0	0
2718	Curry Library	6/30/2018	Proportion	5.2	0.2	6,477	247	1,246	247	0	0	0	0	0
2718	Curry Library	6/30/2018	Contribution	5.2	0.2	(15,968)	(613)	(3,071)	(613)	0	0	0	0	0
2718	Curry Library	6/30/2017	Proportion	5.2	0.0	17,760	0	685	0	0	0	0	0	0
2718	Curry Library	6/30/2017	Contribution	5.2	0.0	16,866	0	651	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2022	Proportion	5.4	4.4	(39,980)	(32,576)	(7,404)	(7,404)	(7,404)	(7,404)	(2,960)	0	0
2721	Klamath Housing Authority	6/30/2022	Contribution	5.4	4.4	(5,370)	(4,376)	(994)	(994)	(994)	(994)	(400)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2721	Klamath Housing Authority	6/30/2021	Proportion	5.5	3.5	211,133	134,357	38,388	38,388	38,388	38,388	38,388	19,193	0	
2721	Klamath Housing Authority	6/30/2021	Contribution	5.5	3.5	(168,883)	(107,471)	(30,706)	(30,706)	(30,706)	(30,706)	(30,706)	(15,353)	0	
2721	Klamath Housing Authority	6/30/2020	Proportion	5.4	2.4	79,711	35,428	14,761	14,761	14,761	14,761	5,906	0	0	
2721	Klamath Housing Authority	6/30/2020	Contribution	5.4	2.4	(12,317)	(5,474)	(2,281)	(2,281)	(2,281)	(912)	0	0	0	
2721	Klamath Housing Authority	6/30/2019	Proportion	5.3	1.3	165,405	40,573	31,208	31,208	31,208	9,365	0	0	0	
2721	Klamath Housing Authority	6/30/2019	Contribution	5.3	1.3	(29,403)	(7,211)	(5,548)	(5,548)	(1,663)	0	0	0	0	
2721	Klamath Housing Authority	6/30/2018	Proportion	5.2	0.2	46,580	1,790	8,958	1,790	0	0	0	0	0	
2721	Klamath Housing Authority	6/30/2018	Contribution	5.2	0.2	(20,610)	(795)	(3,963)	(795)	0	0	0	0	0	
2721	Klamath Housing Authority	6/30/2017	Proportion	5.2	0.0	44,059	0	1,694	0	0	0	0	0	0	
2721	Klamath Housing Authority	6/30/2017	Contribution	5.2	0.0	(5,952)	0	(227)	0	0	0	0	0	0	
2722	Tillamook 9-1-1	6/30/2022	Proportion	5.4	4.4	168,747	137,498	31,249	31,249	31,249	31,249	31,249	31,249	12,502	0
2722	Tillamook 9-1-1	6/30/2022	Contribution	5.4	4.4	(50,964)	(41,526)	(9,438)	(9,438)	(9,438)	(9,438)	(9,438)	(3,774)	0	0
2722	Tillamook 9-1-1	6/30/2021	Proportion	5.5	3.5	108,691	69,167	19,762	19,762	19,762	19,762	9,881	0	0	0
2722	Tillamook 9-1-1	6/30/2021	Contribution	5.5	3.5	(103,125)	(65,625)	(18,750)	(18,750)	(18,750)	(18,750)	(9,375)	0	0	0
2722	Tillamook 9-1-1	6/30/2020	Proportion	5.4	2.4	24,459	10,872	4,529	4,529	4,529	1,814	0	0	0	0
2722	Tillamook 9-1-1	6/30/2020	Contribution	5.4	2.4	(29,439)	(13,083)	(5,452)	(5,452)	(5,452)	(2,179)	0	0	0	0
2722	Tillamook 9-1-1	6/30/2019	Proportion	5.3	1.3	71,848	17,624	13,556	13,556	4,068	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2019	Contribution	5.3	1.3	(32,030)	(7,858)	(6,043)	(6,043)	(1,815)	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2018	Proportion	5.2	0.2	(9,779)	(374)	(1,881)	(374)	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2018	Contribution	5.2	0.2	(12,600)	(485)	(2,423)	(485)	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2017	Proportion	5.2	0.0	177,428	0	6,823	0	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2017	Contribution	5.2	0.0	(5,155)	0	(200)	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2020	Proportion	5.4	2.4	(13,440)	(5,973)	(2,489)	(2,489)	(2,489)	(995)	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2019	Proportion	5.3	1.3	11,342	2,782	2,140	2,140	642	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2019	Contribution	5.3	1.3	(1,800)	(440)	(340)	(340)	(100)	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2018	Proportion	5.2	0.2	(38,803)	(1,493)	(7,462)	(1,493)	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2017	Proportion	5.2	0.0	(6,028)	0	(233)	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2017	Contribution	5.2	0.0	(4,577)	0	(177)	0	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2022	Proportion	5.4	4.4	111,049	90,484	20,565	20,565	20,565	20,565	20,565	8,224	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2022	Contribution	5.4	4.4	(67,116)	(54,687)	(12,429)	(12,429)	(12,429)	(12,429)	(12,429)	(4,971)	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2021	Proportion	5.5	3.5	392,252	249,614	71,319	71,319	71,319	71,319	35,657	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2021	Contribution	5.5	3.5	(128,195)	(81,579)	(23,308)	(23,308)	(23,308)	(23,308)	(11,655)	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2020	Proportion	5.4	2.4	(57,148)	(25,399)	(10,583)	(10,583)	(10,583)	(4,233)	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2020	Contribution	5.4	2.4	(12,413)	(5,516)	(2,299)	(2,299)	(918)	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2019	Proportion	5.3	1.3	(20,074)	(4,922)	(3,788)	(3,788)	(1,134)	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2019	Contribution	5.3	1.3	(14,957)	(3,669)	(2,822)	(2,822)	(847)	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2018	Proportion	5.2	0.2	5,072	197	975	197	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2018	Contribution	5.2	0.2	(12,063)	(463)	(2,320)	(463)	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2017	Proportion	5.2	0.0	33,421	0	1,286	0	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2017	Contribution	5.2	0.0	(3,523)	0	(133)	0	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2022	Proportion	5.4	4.4	250,509	204,118	46,391	46,391	46,391	46,391	46,391	18,554	0	0
2725	West Valley Fire District	6/30/2022	Contribution	5.4	4.4	(180,246)	(146,867)	(33,379)	(33,379)	(33,379)	(33,379)	(33,379)	(13,351)	0	0
2725	West Valley Fire District	6/30/2021	Proportion	5.5	3.5	291,629	185,583	53,023	53,023	53,023	53,023	26,514	0	0	0
2725	West Valley Fire District	6/30/2021	Contribution	5.5	3.5	(172,315)	(109,655)	(31,330)	(31,330)	(31,330)	(31,330)	(15,665)	0	0	0
2725	West Valley Fire District	6/30/2020	Proportion	5.4	2.4	(78,733)	(34,993)	(14,580)	(14,580)	(14,580)	(5,833)	0	0	0	0
2725	West Valley Fire District	6/30/2020	Contribution	5.4	2.4	5,547	2,466	1,027	1,027	412	0	0	0	0	0
2725	West Valley Fire District	6/30/2019	Proportion	5.3	1.3	(95,313)	(23,377)	(17,984)	(17,984)	(5,393)	0	0	0	0	0
2725	West Valley Fire District	6/30/2019	Contribution	5.3	1.3	(29,864)	(7,324)	(5,635)	(5,635)	(1,689)	0	0	0	0	0
2725	West Valley Fire District	6/30/2018	Proportion	5.2	0.2	1,895	75	364	75	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2018	Contribution	5.2	0.2	(42,950)	(1,650)	(8,260)	(1,650)	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2017	Proportion	5.2	0.0	(82,474)	0	(3,174)	0	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2017	Contribution	5.2	0.0	(13,108)	0	(503)	0	0	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2022	Proportion	5.4	4.4	85,432	69,611	15,821	15,821	15,821	15,821	15,821	6,327	0	0
2726	Yamhill Communications Agency	6/30/2022	Contribution	5.4	4.4	6,115	4,983	1,132	1,132	1,132	1,132	455	0	0	0
2726	Yamhill Communications Agency	6/30/2021	Proportion	5.5	3.5	(125,657)	(79,963)	(22,847)	(22,847)	(22,847)	(22,847)	(11,422)	0	0	0
2726	Yamhill Communications Agency	6/30/2021	Contribution	5.5	3.5	(138,869)	(88,371)	(25,249)	(25,249)	(25,249)	(12,624)	0	0	0	0
2726	Yamhill Communications Agency	6/30/2020	Proportion	5.4	2.4	165,504	73,557	30,649	30,649	30,649	12,259	0	0	0	0
2726	Yamhill Communications Agency	6/30/2020	Contribution	5.4	2.4	(13,380)	(5,946)	(2,478)	(2,478)	(990)	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2019	Proportion	5.3	1.3	(233,156)	(57,188)	(43,992)	(43,992)	(13,196)	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2019	Contribution	5.3	1.3	(25,740)	(6,312)	(4,857)	(4,857)	(1,455)	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2018	Proportion	5.2	0.2	1,442	57	277	57	0	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2018	Contribution	5.2	0.2	(38,016)	(1,461)	(7,311)	(1,461)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2726	Yamhill Communications Agency	6/30/2017	Proportion	5.2	0.0	121,647	0	4,677	0	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2017	Contribution	5.2	0.0	10,326	0	396	0	0	0	0	0	0
2728	Baker County Library District	6/30/2022	Proportion	5.4	4.4	75,812	61,773	14,039	14,039	14,039	14,039	14,039	5,617	0
2728	Baker County Library District	6/30/2022	Contribution	5.4	4.4	10,597	8,635	1,962	1,962	1,962	1,962	1,962	787	0
2728	Baker County Library District	6/30/2021	Proportion	5.5	3.5	(63,276)	(40,266)	(11,505)	(11,505)	(11,505)	(11,505)	(11,505)	(5,751)	0
2728	Baker County Library District	6/30/2021	Contribution	5.5	3.5	(61,719)	(39,275)	(11,222)	(11,222)	(11,222)	(11,222)	(11,222)	(5,609)	0
2728	Baker County Library District	6/30/2020	Proportion	5.4	2.4	(112,981)	(50,215)	(20,922)	(20,922)	(20,922)	(20,922)	(8,371)	0	0
2728	Baker County Library District	6/30/2020	Contribution	5.4	2.4	(5,310)	(2,361)	(983)	(983)	(983)	(983)	(395)	0	0
2728	Baker County Library District	6/30/2019	Proportion	5.3	1.3	(32,039)	(7,859)	(6,045)	(6,045)	(6,045)	0	0	0	0
2728	Baker County Library District	6/30/2019	Contribution	5.3	1.3	(31,107)	(7,631)	(5,869)	(5,869)	(1,762)	0	0	0	0
2728	Baker County Library District	6/30/2018	Proportion	5.2	0.2	78,009	2,999	15,002	2,999	0	0	0	0	0
2728	Baker County Library District	6/30/2018	Contribution	5.2	0.2	(15,031)	(576)	(2,891)	(576)	0	0	0	0	0
2728	Baker County Library District	6/30/2017	Proportion	5.2	0.0	(112,322)	0	(4,322)	0	0	0	0	0	0
2728	Baker County Library District	6/30/2017	Contribution	5.2	0.0	10,302	0	397	0	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2022	Proportion	5.4	4.4	7,185,181	5,854,592	1,330,589	1,330,589	1,330,589	1,330,589	1,330,589	532,236	0
2729	Douglas County Fire District 2	6/30/2022	Contribution	5.4	4.4	(1,555,552)	(1,267,487)	(288,065)	(288,065)	(288,065)	(288,065)	(288,065)	(115,227)	0
2729	Douglas County Fire District 2	6/30/2021	Proportion	5.5	3.5	1,335,947	850,149	242,899	242,899	242,899	242,899	242,899	121,452	0
2729	Douglas County Fire District 2	6/30/2021	Contribution	5.5	3.5	(2,590,974)	(1,648,802)	(471,086)	(471,086)	(471,086)	(471,086)	(235,544)	0	0
2729	Douglas County Fire District 2	6/30/2020	Proportion	5.4	2.4	1,823,713	810,538	337,725	337,725	337,725	337,725	135,088	0	0
2729	Douglas County Fire District 2	6/30/2020	Contribution	5.4	2.4	(653,086)	(290,260)	(120,942)	(120,942)	(120,942)	(48,376)	0	0	0
2729	Douglas County Fire District 2	6/30/2019	Proportion	5.3	1.3	(1,775,170)	(435,418)	(334,938)	(334,938)	(100,480)	0	0	0	0
2729	Douglas County Fire District 2	6/30/2019	Contribution	5.3	1.3	(779,990)	(191,318)	(147,168)	(147,168)	(44,150)	0	0	0	0
2729	Douglas County Fire District 2	6/30/2018	Proportion	5.2	0.2	2,042,372	78,552	392,764	78,552	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2018	Contribution	5.2	0.2	(770,748)	(29,643)	(148,221)	(29,643)	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2017	Proportion	5.2	0.0	(1,199,108)	0	(46,118)	0	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2017	Contribution	5.2	0.0	(100,270)	0	(3,855)	0	0	0	0	0	0
2731	Canby Utility Board	6/30/2022	Proportion	5.4	4.4	(340,954)	(277,814)	(63,140)	(63,140)	(63,140)	(63,140)	(63,140)	(25,254)	0
2731	Canby Utility Board	6/30/2022	Contribution	5.4	4.4	15,746	12,830	2,916	2,916	2,916	2,916	2,916	1,166	0
2731	Canby Utility Board	6/30/2021	Proportion	5.5	3.5	(522,062)	(332,222)	(94,920)	(94,920)	(94,920)	(94,920)	(47,462)	0	0
2731	Canby Utility Board	6/30/2021	Contribution	5.5	3.5	(407,821)	(259,523)	(74,149)	(74,149)	(74,149)	(74,149)	(37,076)	0	0
2731	Canby Utility Board	6/30/2020	Proportion	5.4	2.4	862,400	383,288	159,704	159,704	159,704	63,880	0	0	0
2731	Canby Utility Board	6/30/2020	Contribution	5.4	2.4	(68,160)	(30,294)	(12,622)	(12,622)	(12,622)	(5,050)	0	0	0
2731	Canby Utility Board	6/30/2019	Proportion	5.3	1.3	(14,848)	(3,640)	(2,802)	(2,802)	(838)	0	0	0	0
2731	Canby Utility Board	6/30/2019	Contribution	5.3	1.3	3,151	771	595	595	176	0	0	0	0
2731	Canby Utility Board	6/30/2018	Proportion	5.2	0.2	105,996	4,076	20,384	4,076	0	0	0	0	0
2731	Canby Utility Board	6/30/2018	Contribution	5.2	0.2	(32,587)	(1,252)	(6,267)	(1,252)	0	0	0	0	0
2731	Canby Utility Board	6/30/2017	Proportion	5.2	0.0	(140,914)	0	(5,419)	0	0	0	0	0	0
2731	Canby Utility Board	6/30/2017	Contribution	5.2	0.0	38,348	0	1,473	0	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2022	Proportion	5.4	4.4	15,049	12,262	2,787	2,787	2,787	2,787	2,787	1,114	0
2732	Umatilla County Special Library District	6/30/2022	Contribution	5.4	4.4	(7,167)	(5,840)	(1,327)	(1,327)	(1,327)	(1,327)	(1,327)	(532)	0
2732	Umatilla County Special Library District	6/30/2021	Proportion	5.5	3.5	19,756	12,572	3,592	3,592	3,592	3,592	1,796	0	0
2732	Umatilla County Special Library District	6/30/2021	Contribution	5.5	3.5	(33,417)	(21,265)	(6,076)	(6,076)	(6,076)	(6,076)	(3,037)	0	0
2732	Umatilla County Special Library District	6/30/2020	Proportion	5.4	2.4	2,795	1,241	518	518	205	0	0	0	0
2732	Umatilla County Special Library District	6/30/2020	Contribution	5.4	2.4	(21,871)	(9,721)	(4,050)	(4,050)	(4,050)	(1,621)	0	0	0
2732	Umatilla County Special Library District	6/30/2019	Proportion	5.3	1.3	117,990	28,942	22,262	22,262	6,680	0	0	0	0
2732	Umatilla County Special Library District	6/30/2019	Contribution	5.3	1.3	(22,872)	(5,612)	(4,315)	(4,315)	(1,297)	0	0	0	0
2732	Umatilla County Special Library District	6/30/2018	Proportion	5.2	0.2	(131,983)	(5,078)	(25,381)	(5,078)	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2018	Contribution	5.2	0.2	7,453	288	1,433	288	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2017	Proportion	5.2	0.0	(6,917)	0	(267)	0	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2017	Contribution	5.2	0.0	(9,361)	0	(361)	0	0	0	0	0	0
2733	Ward Memorial Park District	6/30/2022	Proportion	5.4	4.4	126,071	102,725	23,346	23,346	23,346	23,346	23,346	9,341	0
2733	Ward Memorial Park District	6/30/2022	Contribution	5.4	4.4	(59,845)	(48,763)	(11,082)	(11,082)	(11,082)	(11,082)	(11,082)	(4,435)	0
2733	Ward Memorial Park District	6/30/2021	Proportion	5.5	3.5	(18,065)	(11,495)	(3,285)	(3,285)	(3,285)	(1,640)	0	0	0
2733	Ward Memorial Park District	6/30/2021	Contribution	5.5	3.5	(66,989)	(42,629)	(12,180)	(12,180)	(12,180)	(12,180)	(6,089)	0	0
2733	Ward Memorial Park District	6/30/2020	Proportion	5.4	2.4	44,134	19,615	8,173	8,173	3,269	0	0	0	0
2733	Ward Memorial Park District	6/30/2020	Contribution	5.4	2.4	(38,260)	(17,005)	(7,085)	(7,085)	(2,835)	0	0	0	0
2733	Ward Memorial Park District	6/30/2019	Proportion	5.3	1.3	(40,791)	(10,007)	(7,696)	(7,696)	0	0	0	0	0
2733	Ward Memorial Park District	6/30/2019	Contribution	5.3	1.3	(34,755)	(8,523)	(6,558)	(6,558)	(1,965)	0	0	0	0
2733	Ward Memorial Park District	6/30/2018	Proportion	5.2	0.2	88,084	3,389	16,939	3,389	0	0	0	0	0
2733	Ward Memorial Park District	6/30/2018	Contribution	5.2	0.2	(30,855)	(1,185)	(5,934)	(1,185)	0	0	0	0	0
2733	Ward Memorial Park District	6/30/2017	Proportion	5.2	0.0	(54,735)	0	(2,105)	0	0	0	0	0	0
2733	Ward Memorial Park District	6/30/2017	Contribution	5.2	0.0	(14,541)	0	(561)	0	0	0	0	0	0
2734	Seal Rock Water District	6/30/2022	Proportion	5.4	4.4	49,048	39,965	9,083	9,083	9,083	9,083	9,083	3,633	0
2734	Seal Rock Water District	6/30/2022	Contribution	5.4	4.4	14,482	11,800	2,682	2,682	2,682	2,682	2,682	1,072	0
2734	Seal Rock Water District	6/30/2021	Proportion	5.5	3.5	(64,978)	(41,350)	(11,814)	(11,814)	(11,814)	(11,814)	(5,908)	0	0
2734	Seal Rock Water District	6/30/2021	Contribution	5.5	3.5	(83,366)	(53,052)	(15,157)	(15,157)	(15,157)	(15,157)	(7,581)	0	0
2734	Seal Rock Water District	6/30/2020	Proportion	5.4	2.4	(4,003)	(1,780)	(741)	(741)	(298)	0	0	0	0
2734	Seal Rock Water District	6/30/2020	Contribution	5.4	2.4	(8,557)	(3,802)	(1,585)	(1,585)	(1,585)	(632)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2734	Seal Rock Water District	6/30/2019	Proportion	5.3	1.3	(24,341)	(5,969)	(4,593)	(4,593)	(1,376)	0	0	0	0
2734	Seal Rock Water District	6/30/2019	Contribution	5.3	1.3	(20,758)	(5,090)	(3,917)	(3,917)	(1,173)	0	0	0	0
2734	Seal Rock Water District	6/30/2018	Proportion	5.2	0.2	24,939	959	4,796	959	0	0	0	0	0
2734	Seal Rock Water District	6/30/2018	Contribution	5.2	0.2	(21,110)	(810)	(4,060)	(810)	0	0	0	0	0
2734	Seal Rock Water District	6/30/2017	Proportion	5.2	0.0	0	7,722	297	0	0	0	0	0	0
2734	Seal Rock Water District	6/30/2017	Contribution	5.2	0.0	(4,908)	0	(188)	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2022	Proportion	5.4	4.4	17,306	14,101	3,205	3,205	3,205	3,205	3,205	1,281	0
2737	Portland Energy Conservation Inc	6/30/2022	Contribution	5.4	4.4	(14,395)	(11,729)	(2,666)	(2,666)	(2,666)	(2,666)	(2,666)	(1,065)	0
2737	Portland Energy Conservation Inc	6/30/2021	Proportion	5.5	3.5	(21,238)	(13,516)	(3,861)	(3,861)	(3,861)	(3,861)	(1,933)	0	0
2737	Portland Energy Conservation Inc	6/30/2021	Contribution	5.5	3.5	(19,601)	(12,473)	(3,564)	(3,564)	(3,564)	(3,564)	(1,781)	0	0
2737	Portland Energy Conservation Inc	6/30/2020	Proportion	5.4	2.4	5,801	2,579	1,074	1,074	431	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2020	Contribution	5.4	2.4	(13,254)	(5,892)	(2,454)	(2,454)	(984)	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2019	Proportion	5.3	1.3	(9,348)	(2,292)	(1,764)	(1,764)	(528)	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2019	Contribution	5.3	1.3	(13,321)	(3,269)	(2,513)	(2,513)	(756)	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2018	Proportion	5.2	0.2	4,502	172	866	172	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2018	Contribution	5.2	0.2	(11,077)	(427)	(2,130)	(427)	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2017	Proportion	5.2	0.0	(5,128)	0	(198)	0	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2017	Contribution	5.2	0.0	(8,420)	0	(325)	0	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	437,100	356,156	80,944	80,944	80,944	80,944	80,944	32,380	0
2739	Scappoose Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	31,739	25,861	5,878	5,878	5,878	5,878	5,878	2,349	0
2739	Scappoose Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	67,605	43,021	12,292	12,292	12,292	12,292	6,145	0	0
2739	Scappoose Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(420,685)	(267,709)	(76,488)	(76,488)	(76,488)	(76,488)	(38,245)	0	0
2739	Scappoose Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	36,711	16,317	6,798	6,798	2,721	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	63,892	28,396	11,832	11,832	4,732	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(206,550)	(50,662)	(38,972)	(38,972)	(11,690)	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(52,837)	(12,961)	(9,969)	(9,969)	(2,992)	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	498,452	19,172	95,856	19,172	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(17,341)	(666)	(3,335)	(666)	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	355,270	0	13,665	0	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	89,290	0	3,435	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2022	Contribution	5.4	4.4	340	277	63	63	63	63	25	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2020	Proportion	5.4	2.4	(78,844)	(35,041)	(14,601)	(14,601)	(14,601)	(5,839)	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2020	Contribution	5.4	2.4	9,569	4,253	1,772	1,772	709	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2019	Proportion	5.3	1.3	14,365	3,525	2,710	2,710	815	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2019	Contribution	5.3	1.3	1,760	432	332	332	100	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2018	Proportion	5.2	0.2	5,699	219	1,096	219	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2018	Contribution	5.2	0.2	10,423	403	2,004	403	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2017	Proportion	5.2	0.0	(17,674)	0	(679)	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2017	Contribution	5.2	0.0	11,813	0	453	0	0	0	0	0	0
2741	Port of Garibaldi	6/30/2022	Proportion	5.4	4.4	2,387	1,945	442	442	442	442	177	0	0
2741	Port of Garibaldi	6/30/2022	Contribution	5.4	4.4	(79,775)	(65,002)	(14,773)	(14,773)	(14,773)	(14,773)	(5,910)	0	0
2741	Port of Garibaldi	6/30/2021	Proportion	5.5	3.5	503,077	320,139	91,469	91,469	45,732	0	0	0	0
2741	Port of Garibaldi	6/30/2021	Contribution	5.5	3.5	(112,741)	(71,745)	(20,498)	(20,498)	(20,498)	(10,251)	0	0	0
2741	Port of Garibaldi	6/30/2020	Proportion	5.4	2.4	(257,757)	(114,558)	(47,733)	(47,733)	(19,092)	0	0	0	0
2741	Port of Garibaldi	6/30/2020	Contribution	5.4	2.4	135,614	60,272	25,114	25,114	10,044	0	0	0	0
2741	Port of Garibaldi	6/30/2019	Proportion	5.3	1.3	(273,998)	(67,206)	(51,698)	(51,698)	0	0	0	0	0
2741	Port of Garibaldi	6/30/2019	Contribution	5.3	1.3	(33,615)	(8,247)	(6,342)	(6,342)	(1,905)	0	0	0	0
2741	Port of Garibaldi	6/30/2018	Proportion	5.2	0.2	70,781	2,721	13,612	2,721	0	0	0	0	0
2741	Port of Garibaldi	6/30/2018	Contribution	5.2	0.2	(54,126)	(2,081)	(10,409)	(2,081)	0	0	0	0	0
2741	Port of Garibaldi	6/30/2017	Proportion	5.2	0.0	88,132	0	3,392	0	0	0	0	0	0
2741	Port of Garibaldi	6/30/2017	Contribution	5.2	0.0	(11,739)	0	(449)	0	0	0	0	0	0
2742	Amity Fire District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2742	Amity Fire District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2742	Amity Fire District	6/30/2021	Proportion	5.5	3.5	(1,004)	(638)	(183)	(183)	(183)	(183)	(89)	0	0
2742	Amity Fire District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2742	Amity Fire District	6/30/2020	Proportion	5.4	2.4	(178,609)	(79,381)	(33,076)	(33,076)	(33,076)	(13,229)	0	0	0
2742	Amity Fire District	6/30/2020	Contribution	5.4	2.4	1,253	557	232	232	232	93	0	0	0
2742	Amity Fire District	6/30/2019	Proportion	5.3	1.3	(7,615)	(1,867)	(1,437)	(1,437)	(430)	0	0	0	0
2742	Amity Fire District	6/30/2019	Contribution	5.3	1.3	(16,610)	(4,074)	(3,134)	(3,134)	(940)	0	0	0	0
2742	Amity Fire District	6/30/2018	Proportion	5.2	0.2	(504)	(19)	(97)	(19)	0	0	0	0	0
2742	Amity Fire District	6/30/2018	Contribution	5.2	0.2	2,435	95	468	95	0	0	0	0	0
2742	Amity Fire District	6/30/2017	Proportion	5.2	0.0	26,901	0	1,036	0	0	0	0	0	0
2742	Amity Fire District	6/30/2017	Contribution	5.2	0.0	2,742	0	107	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2021	Contribution	5.5	3.5	1,715	1,091	312	312	312	312	155	0	0
2743	Douglas Soil & Water Conservation District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2019	Contribution	5.3	1.3	2,825	693	533	533	160	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2017	Contribution	5.2	0.0	3,168	0	123	0	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2022	Proportion	5.4	4.4	5,499,977	4,481,463	1,018,514	1,018,514	1,018,514	1,018,514	1,018,514	407,407	0
2745	Clackamas County Fire District	6/30/2022	Contribution	5.4	4.4	(1,723,819)	(1,404,593)	(319,226)	(319,226)	(319,226)	(319,226)	(319,226)	(127,689)	0
2745	Clackamas County Fire District	6/30/2021	Proportion	5.5	3.5	9,850,780	6,268,678	1,791,051	1,791,051	1,791,051	1,791,051	895,525	0	0
2745	Clackamas County Fire District	6/30/2021	Contribution	5.5	3.5	(7,990,325)	(5,084,753)	(1,452,786)	(1,452,786)	(1,452,786)	(1,452,786)	(726,395)	0	0
2745	Clackamas County Fire District	6/30/2020	Proportion	5.4	2.4	(1,189,249)	(528,556)	(220,231)	(220,231)	(220,231)	(88,094)	0	0	0
2745	Clackamas County Fire District	6/30/2020	Contribution	5.4	2.4	869,657	386,513	161,048	161,048	64,417	0	0	0	0
2745	Clackamas County Fire District	6/30/2019	Proportion	5.3	1.3	(2,353,841)	(577,357)	(444,121)	(444,121)	(133,236)	0	0	0	0
2745	Clackamas County Fire District	6/30/2019	Contribution	5.3	1.3	(970,243)	(237,983)	(183,065)	(183,065)	(54,918)	0	0	0	0
2745	Clackamas County Fire District	6/30/2018	Proportion	5.2	0.2	4,959,434	190,749	953,737	190,749	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2018	Contribution	5.2	0.2	(354,532)	(13,637)	(68,179)	(13,637)	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2017	Proportion	5.2	0.0	(343,343)	0	(13,203)	0	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2017	Contribution	5.2	0.0	1,063,325	0	40,895	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2022	Proportion	5.4	4.4	131,658	107,277	24,381	24,381	24,381	24,381	24,381	9,753	0
2747	Salem Housing Authority	6/30/2022	Contribution	5.4	4.4	(12,934)	(10,539)	(2,395)	(2,395)	(2,395)	(2,395)	(959)	0	0
2747	Salem Housing Authority	6/30/2021	Proportion	5.5	3.5	169,725	108,007	30,859	30,859	30,859	15,430	0	0	0
2747	Salem Housing Authority	6/30/2021	Contribution	5.5	3.5	(510,939)	(325,143)	(92,898)	(92,898)	(92,898)	(46,449)	0	0	0
2747	Salem Housing Authority	6/30/2020	Proportion	5.4	2.4	58,687	26,083	10,868	10,868	4,347	0	0	0	0
2747	Salem Housing Authority	6/30/2020	Contribution	5.4	2.4	(51,664)	(22,963)	(9,567)	(9,567)	(3,829)	0	0	0	0
2747	Salem Housing Authority	6/30/2019	Proportion	5.3	1.3	(401,998)	(98,602)	(75,849)	(75,849)	(22,753)	0	0	0	0
2747	Salem Housing Authority	6/30/2019	Contribution	5.3	1.3	(117,378)	(28,790)	(22,147)	(22,147)	(6,643)	0	0	0	0
2747	Salem Housing Authority	6/30/2018	Proportion	5.2	0.2	563,175	21,660	108,303	21,660	0	0	0	0	0
2747	Salem Housing Authority	6/30/2018	Contribution	5.2	0.2	(135,007)	(5,192)	(25,963)	(5,192)	0	0	0	0	0
2747	Salem Housing Authority	6/30/2017	Proportion	5.2	0.0	(45,160)	0	(1,735)	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2017	Contribution	5.2	0.0	11,653	0	448	0	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2022	Proportion	5.4	4.4	(54,194)	(44,158)	(10,036)	(10,036)	(10,036)	(10,036)	(4,014)	0	0
2749	Black Butte Ranch Police	6/30/2022	Contribution	5.4	4.4	70,120	57,135	12,985	12,985	12,985	12,985	5,195	0	0
2749	Black Butte Ranch Police	6/30/2021	Proportion	5.5	3.5	(261,498)	(166,408)	(47,545)	(47,545)	(47,545)	(23,773)	0	0	0
2749	Black Butte Ranch Police	6/30/2021	Contribution	5.5	3.5	17,147	10,911	3,118	3,118	3,118	1,567	0	0	0
2749	Black Butte Ranch Police	6/30/2020	Proportion	5.4	2.4	21,133	9,391	3,914	3,914	1,563	0	0	0	0
2749	Black Butte Ranch Police	6/30/2020	Contribution	5.4	2.4	(22,761)	(10,116)	(4,215)	(4,215)	(1,686)	0	0	0	0
2749	Black Butte Ranch Police	6/30/2019	Proportion	5.3	1.3	(74,357)	(18,237)	(14,030)	(14,030)	(4,207)	0	0	0	0
2749	Black Butte Ranch Police	6/30/2019	Contribution	5.3	1.3	(10,948)	(2,684)	(2,066)	(2,066)	(618)	0	0	0	0
2749	Black Butte Ranch Police	6/30/2018	Proportion	5.2	0.2	47,148	1,813	9,067	1,813	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2018	Contribution	5.2	0.2	(21,124)	(814)	(4,062)	(814)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2749	Black Butte Ranch Police	6/30/2017	Proportion	5.2	0.0	(10,684)	0	(409)	0	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2017	Contribution	5.2	0.0	3,427	0	132	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2751	Lane Regional Air Protection Agency	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2751	Lane Regional Air Protection Agency	6/30/2022	Contribution	5.4	4.4	86,365	70,371	15,994	15,994	15,994	15,994	15,994	15,994	6,395
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	50,759	41,359	9,400	9,400	9,400	9,400	9,400	9,400	3,759
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(10,853)	(8,843)	(2,010)	(2,010)	(2,010)	(2,010)	(2,010)	(803)	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	37,317	23,747	6,785	6,785	6,785	6,785	6,785	3,392	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(66,064)	(42,040)	(12,012)	(12,012)	(12,012)	(12,012)	(6,004)	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	(38,732)	(17,213)	(7,173)	(7,173)	(7,173)	(2,867)	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(9,805)	(4,357)	(1,816)	(1,816)	(1,816)	(725)	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	172,851	42,399	32,613	32,613	9,786	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(36,705)	(9,005)	(6,925)	(6,925)	(2,080)	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	11,848	458	2,278	458	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(17,809)	(684)	(3,425)	(684)	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	73,445	0	2,825	0	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	(2,260)	0	(85)	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2022	Proportion	5.4	4.4	54,249	44,203	10,046	10,046	10,046	10,046	10,046	4,019	0
2753	Linn-Benton Housing Authority	6/30/2022	Contribution	5.4	4.4	(39,963)	(32,562)	(7,401)	(7,401)	(7,401)	(7,401)	(7,401)	(2,958)	0
2753	Linn-Benton Housing Authority	6/30/2021	Proportion	5.5	3.5	432,185	275,027	78,579	78,579	78,579	39,290	0	0	0
2753	Linn-Benton Housing Authority	6/30/2021	Contribution	5.5	3.5	(279,362)	(177,776)	(50,793)	(50,793)	(50,793)	(25,397)	0	0	0
2753	Linn-Benton Housing Authority	6/30/2020	Proportion	5.4	2.4	(48,229)	(21,436)	(8,931)	(8,931)	(3,574)	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2020	Contribution	5.4	2.4	(12,821)	(5,699)	(2,374)	(2,374)	(951)	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2019	Proportion	5.3	1.3	219,948	53,948	41,500	41,500	12,448	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2019	Contribution	5.3	1.3	(74,995)	(18,395)	(14,150)	(14,150)	(4,245)	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2018	Proportion	5.2	0.2	(68,541)	(2,636)	(13,181)	(2,636)	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2018	Contribution	5.2	0.2	(23,102)	(887)	(4,443)	(887)	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2017	Proportion	5.2	0.0	(129,935)	0	(4,995)	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2017	Contribution	5.2	0.0	(20,072)	0	(772)	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2757	City of Stayton	6/30/2022	Proportion	5.4	4.4	(424,108)	(345,569)	(78,539)	(78,539)	(78,539)	(78,539)	(78,539)	(31,413)	0
2757	City of Stayton	6/30/2022	Contribution	5.4	4.4	792,602	645,824	146,778	146,778	146,778	146,778	146,778	58,712	0
2757	City of Stayton	6/30/2021	Proportion	5.5	3.5	195,225	124,235	35,495	35,495	35,495	17,750	0	0	0
2757	City of Stayton	6/30/2021	Contribution	5.5	3.5	(103,100)	(65,610)	(18,745)	(18,745)	(18,745)	(9,375)	0	0	0
2757	City of Stayton	6/30/2020	Proportion	5.4	2.4	(385,748)	(171,443)	(71,435)	(71,435)	(28,573)	0	0	0	0
2757	City of Stayton	6/30/2020	Contribution	5.4	2.4	94,208	41,870	17,446	17,446	6,978	0	0	0	0
2757	City of Stayton	6/30/2019	Proportion	5.3	1.3	(653,352)	(160,256)	(123,274)	(123,274)	(36,982)	0	0	0	0
2757	City of Stayton	6/30/2019	Contribution	5.3	1.3	219,292	53,788	41,376	41,376	12,412	0	0	0	0
2757	City of Stayton	6/30/2018	Proportion	5.2	0.2	126,620	4,870	24,350	4,870	0	0	0	0	0
2757	City of Stayton	6/30/2018	Contribution	5.2	0.2	(40,339)	(1,549)	(7,758)	(1,549)	0	0	0	0	0
2757	City of Stayton	6/30/2017	Proportion	5.2	0.0	(32,663)	0	(1,258)	0	0	0	0	0	0
2757	City of Stayton	6/30/2017	Contribution	5.2	0.0	8,991	0	346	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2022	Proportion	5.4	4.4	(97,760)	(79,656)	(18,104)	(18,104)	(18,104)	(18,104)	(18,104)	(7,240)	0
2758	Mohawk Valley Rural Fire District	6/30/2022	Contribution	5.4	4.4	(18,346)	(14,949)	(3,397)	(3,397)	(3,397)	(1,361)	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2021	Proportion	5.5	3.5	286,298	182,190	52,054	52,054	52,054	26,028	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2021	Contribution	5.5	3.5	(111,487)	(70,947)	(20,270)	(20,270)	(20,270)	(10,137)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2758	Mohawk Valley Rural Fire District	6/30/2020	Proportion	5.4	2.4	(74,140)	(32,950)	(13,730)	(13,730)	(13,730)	(13,730)	(5,490)	0	0	
2758	Mohawk Valley Rural Fire District	6/30/2020	Contribution	5.4	2.4	(11,575)	(5,143)	(2,144)	(2,144)	(2,144)	(2,144)	(855)	0	0	
2758	Mohawk Valley Rural Fire District	6/30/2019	Proportion	5.3	1.3	228,230	55,982	43,062	43,062	43,062	12,920	0	0	0	
2758	Mohawk Valley Rural Fire District	6/30/2019	Contribution	5.3	1.3	(35,151)	(8,623)	(6,632)	(6,632)	(6,632)	(1,991)	0	0	0	
2758	Mohawk Valley Rural Fire District	6/30/2018	Proportion	5.2	0.2	29,314	1,129	5,637	5,637	5,637	0	0	0	0	
2758	Mohawk Valley Rural Fire District	6/30/2018	Contribution	5.2	0.2	(4,790)	(185)	(921)	(185)	(185)	0	0	0	0	
2758	Mohawk Valley Rural Fire District	6/30/2017	Proportion	5.2	0.0	7,317	0	282	0	0	0	0	0	0	
2758	Mohawk Valley Rural Fire District	6/30/2017	Contribution	5.2	0.0	(2,320)	0	(90)	0	0	0	0	0	0	
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	147,961	120,561	27,400	27,400	27,400	27,400	27,400	27,400	10,961	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(74,698)	(60,865)	(13,833)	(13,833)	(13,833)	(13,833)	(13,833)	(13,833)	(5,533)	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	20,126	12,808	3,659	3,659	3,659	3,659	1,831	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(89,086)	(56,692)	(16,197)	(16,197)	(16,197)	(16,197)	(8,101)	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	406,650	180,732	75,306	75,306	75,306	30,120	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(42,923)	(19,076)	(7,949)	(7,949)	(7,949)	(3,178)	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(223,444)	(54,808)	(42,159)	(42,159)	(42,159)	(12,649)	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	6,358	1,558	1,200	1,200	1,200	358	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	62,665	2,410	12,051	12,051	12,051	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(14,313)	(553)	(2,752)	(553)	(553)	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(19,000)	0	(730)	0	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	2,762	0	107	0	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2022	Proportion	5.4	4.4	72,686	59,226	13,460	13,460	13,460	13,460	13,460	13,460	5,386	0
2761	Clackamas River Water	6/30/2022	Contribution	5.4	4.4	(13,786)	(11,233)	(2,553)	(2,553)	(2,553)	(2,553)	(2,553)	(1,021)	0	0
2761	Clackamas River Water	6/30/2021	Proportion	5.5	3.5	(108,217)	(68,865)	(19,676)	(19,676)	(19,676)	(19,676)	(9,837)	0	0	0
2761	Clackamas River Water	6/30/2021	Contribution	5.5	3.5	(538,470)	(342,662)	(97,904)	(97,904)	(97,904)	(97,904)	(48,950)	0	0	0
2761	Clackamas River Water	6/30/2020	Proportion	5.4	2.4	68,658	30,516	12,714	12,714	12,714	5,088	0	0	0	0
2761	Clackamas River Water	6/30/2020	Contribution	5.4	2.4	242	107	45	45	45	17	0	0	0	0
2761	Clackamas River Water	6/30/2019	Proportion	5.3	1.3	(255,722)	(62,726)	(48,249)	(48,249)	(48,249)	(14,477)	0	0	0	0
2761	Clackamas River Water	6/30/2019	Contribution	5.3	1.3	(29,782)	(7,306)	(5,619)	(5,619)	(5,619)	(1,687)	0	0	0	0
2761	Clackamas River Water	6/30/2018	Proportion	5.2	0.2	70,305	2,705	13,520	13,520	13,520	0	0	0	0	0
2761	Clackamas River Water	6/30/2018	Contribution	5.2	0.2	(6,519)	(249)	(1,254)	(249)	(249)	0	0	0	0	0
2761	Clackamas River Water	6/30/2017	Proportion	5.2	0.0	280,326	0	10,781	0	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2017	Contribution	5.2	0.0	88,835	0	3,415	0	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2022	Proportion	5.4	4.4	94,880	77,310	17,570	17,570	17,570	17,570	17,570	17,570	7,030	0
2763	Junction City Fire Department	6/30/2022	Contribution	5.4	4.4	3,072	2,503	569	569	569	569	569	569	227	0
2763	Junction City Fire Department	6/30/2021	Proportion	5.5	3.5	190,139	120,997	34,571	34,571	34,571	34,571	17,284	0	0	0
2763	Junction City Fire Department	6/30/2021	Contribution	5.5	3.5	(70,055)	(44,581)	(12,737)	(12,737)	(12,737)	(12,737)	(6,370)	0	0	0
2763	Junction City Fire Department	6/30/2020	Proportion	5.4	2.4	151,400	67,289	28,037	28,037	28,037	11,215	0	0	0	0
2763	Junction City Fire Department	6/30/2020	Contribution	5.4	2.4	56,654	25,181	10,491	10,491	10,491	4,199	0	0	0	0
2763	Junction City Fire Department	6/30/2019	Proportion	5.3	1.3	(327,094)	(80,230)	(61,716)	(61,716)	(61,716)	(18,514)	0	0	0	0
2763	Junction City Fire Department	6/30/2019	Contribution	5.3	1.3	11,283	2,767	2,129	2,129	2,129	638	0	0	0	0
2763	Junction City Fire Department	6/30/2018	Proportion	5.2	0.2	173,935	6,690	33,449	6,690	6,690	0	0	0	0	0
2763	Junction City Fire Department	6/30/2018	Contribution	5.2	0.2	(26,506)	(1,021)	(5,097)	(1,021)	(1,021)	0	0	0	0	0
2763	Junction City Fire Department	6/30/2017	Proportion	5.2	0.0	61,927	0	2,382	0	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2017	Contribution	5.2	0.0	12,851	0	496	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2022	Proportion	5.4	4.4	(368,360)	(300,145)	(68,215)	(68,215)	(68,215)	(68,215)	(68,215)	(27,285)	0	0
2765	Green Sanitary	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2021	Proportion	5.5	3.5	(96,849)	(61,631)	(17,609)	(17,609)	(17,609)	(17,609)	(8,804)	0	0	0
2765	Green Sanitary	6/30/2021	Contribution	5.5	3.5	(93,713)	(59,635)	(17,039)	(17,039)	(17,039)	(17,039)	(8,518)	0	0	0
2765	Green Sanitary	6/30/2020	Proportion	5.4	2.4	(2,944)	(1,309)	(545)	(545)	(545)	(219)	0	0	0	0
2765	Green Sanitary	6/30/2020	Contribution	5.4	2.4	7,322	3,254	1,356	1,356	1,356	542	0	0	0	0
2765	Green Sanitary	6/30/2019	Proportion	5.3	1.3	(9,094)	(2,230)	(1,716)	(1,716)	(1,716)	(514)	0	0	0	0
2765	Green Sanitary	6/30/2019	Contribution	5.3	1.3	123	31	23	23	23	8	0	0	0	0
2765	Green Sanitary	6/30/2018	Proportion	5.2	0.2	(15,973)	(613)	(3,072)	(613)	(613)	0	0	0	0	0
2765	Green Sanitary	6/30/2018	Contribution	5.2	0.2	5,399	209	1,038	209	209	0	0	0	0	0
2765	Green Sanitary	6/30/2017	Proportion	5.2	0.0	(26,615)	0	(1,025)	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2017	Contribution	5.2	0.0	9,280	0	355	0	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2022	Proportion	5.4	4.4	218,292	177,868	40,424	40,424	40,424	40,424	40,424	16,172	0	0
2766	Southwest Lincoln County Water District	6/30/2022	Contribution	5.4	4.4	(7,178)	(5,849)	(1,329)	(1,329)	(1,329)	(1,329)	(533)	0	0	0
2766	Southwest Lincoln County Water District	6/30/2021	Proportion	5.5	3.5	(113,345)	(72,129)	(20,608)	(20,608)	(20,608)	(10,305)	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2021	Contribution	5.5	3.5	(25,526)	(16,244)	(4,641)	(4,641)	(4,641)	(2,321)	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2020	Proportion	5.4	2.4	30,192	13,419	5,591	5,591	5,591	2,237	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2020	Contribution	5.4	2.4	(6,331)	(2,815)	(1,172)	(1,172)	(1,172)	(471)	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2019	Proportion	5.3	1.3	(19,598)	(4,806)	(3,698)	(3,698)	(3,698)	(1,108)	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2019	Contribution	5.3	1.3	1,014	250	191	191	191	59	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2018	Proportion	5.2	0.2	27,447	1,057	5,278	1,057	5,278	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2018	Contribution	5.2	0.2	(8,473)	(328)	(1,629)	(328)	(328)	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2017	Proportion	5.2	0.0	(85,226)	0	(3,276)	0	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2017	Contribution	5.2	0.0	4,423	0	168	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2767	Springfield Utility Board	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2019	Proportion	5.3	1.3	(52,935)	(12,983)	(9,988)	(9,988)	(2,995)	0	0	0	0	0
2767	Springfield Utility Board	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2018	Proportion	5.2	0.2	(24,028)	(923)	(4,621)	(923)	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2018	Contribution	5.2	0.2	(6,285)	(240)	(1,209)	(240)	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2017	Proportion	5.2	0.0	(7,312)	(282)	(282)	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2017	Contribution	5.2	0.0	(7,914)	(304)	(304)	0	0	0	0	0	0	0
2768	Lake County Library District	6/30/2022	Proportion	5.4	4.4	(4,193)	(3,417)	(776)	(776)	(776)	(776)	(776)	(776)	(313)	0
2768	Lake County Library District	6/30/2022	Contribution	5.4	4.4	(1,059)	(863)	(196)	(196)	(196)	(196)	(196)	(196)	(79)	0
2768	Lake County Library District	6/30/2021	Proportion	5.5	3.5	(25,318)	(16,112)	(4,603)	(4,603)	(4,603)	(4,603)	(4,603)	(2,303)	0	0
2768	Lake County Library District	6/30/2021	Contribution	5.5	3.5	(16,518)	(10,512)	(3,003)	(3,003)	(3,003)	(3,003)	(3,003)	(1,503)	0	0
2768	Lake County Library District	6/30/2020	Proportion	5.4	2.4	(13,573)	(6,031)	(2,514)	(2,514)	(2,514)	(1,003)	0	0	0	0
2768	Lake County Library District	6/30/2020	Contribution	5.4	2.4	672	300	124	124	124	52	0	0	0	0
2768	Lake County Library District	6/30/2019	Proportion	5.3	1.3	6,658	1,634	1,256	1,256	378	0	0	0	0	0
2768	Lake County Library District	6/30/2019	Contribution	5.3	1.3	(6,898)	(1,690)	(1,302)	(1,302)	(388)	0	0	0	0	0
2768	Lake County Library District	6/30/2018	Proportion	5.2	0.2	(6,955)	(265)	(1,338)	(265)	0	0	0	0	0	0
2768	Lake County Library District	6/30/2018	Contribution	5.2	0.2	(1,745)	(65)	(336)	(65)	0	0	0	0	0	0
2768	Lake County Library District	6/30/2017	Proportion	5.2	0.0	(5,469)	(209)	(209)	0	0	0	0	0	0	0
2768	Lake County Library District	6/30/2017	Contribution	5.2	0.0	5,255	200	200	0	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2022	Proportion	5.4	4.4	46,205	37,649	8,556	8,556	8,556	8,556	8,556	8,556	3,425	0
2771	Harbor Water PUD	6/30/2022	Contribution	5.4	4.4	(30,300)	(24,689)	(5,611)	(5,611)	(5,611)	(5,611)	(5,611)	(5,611)	(2,245)	0
2771	Harbor Water PUD	6/30/2021	Proportion	5.5	3.5	(12,917)	(8,219)	(2,349)	(2,349)	(2,349)	(1,172)	0	0	0	0
2771	Harbor Water PUD	6/30/2021	Contribution	5.5	3.5	(66,114)	(42,072)	(12,021)	(12,021)	(12,021)	(12,021)	(6,009)	0	0	0
2771	Harbor Water PUD	6/30/2020	Proportion	5.4	2.4	147,927	65,745	27,394	27,394	27,394	10,957	0	0	0	0
2771	Harbor Water PUD	6/30/2020	Contribution	5.4	2.4	(33,895)	(15,064)	(6,277)	(6,277)	(6,277)	(2,510)	0	0	0	0
2771	Harbor Water PUD	6/30/2019	Proportion	5.3	1.3	125,655	30,823	23,708	23,708	7,115	0	0	0	0	0
2771	Harbor Water PUD	6/30/2019	Contribution	5.3	1.3	(19,185)	(4,705)	(3,620)	(3,620)	(1,085)	0	0	0	0	0
2771	Harbor Water PUD	6/30/2018	Proportion	5.2	0.2	(27,119)	(1,044)	(5,215)	(1,044)	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2018	Contribution	5.2	0.2	13,014	499	2,503	499	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2017	Proportion	5.2	0.0	(14,342)	(552)	(552)	0	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2017	Contribution	5.2	0.0	19,413	748	748	0	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2022	Proportion	5.4	4.4	(10,964)	(8,934)	(2,030)	(2,030)	(2,030)	(2,030)	(2,030)	(2,030)	(814)	0
2772	Umatilla County Soil & Water District	6/30/2022	Contribution	5.4	4.4	(5,037)	(4,104)	(933)	(933)	(933)	(933)	(933)	(933)	(372)	0
2772	Umatilla County Soil & Water District	6/30/2021	Proportion	5.5	3.5	(58,526)	(37,244)	(10,641)	(10,641)	(10,641)	(10,641)	(5,321)	0	0	0
2772	Umatilla County Soil & Water District	6/30/2021	Contribution	5.5	3.5	(23,057)	(14,673)	(4,192)	(4,192)	(4,192)	(2,097)	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2020	Proportion	5.4	2.4	(127,722)	(56,766)	(23,652)	(23,652)	(23,652)	(9,462)	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2020	Contribution	5.4	2.4	(15,956)	(7,091)	(2,955)	(2,955)	(2,955)	(1,181)	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2019	Proportion	5.3	1.3	207,987	51,015	39,243	39,243	11,772	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2019	Contribution	5.3	1.3	(34,321)	(8,417)	(6,476)	(6,476)	(1,941)	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2018	Proportion	5.2	0.2	19,923	768	3,831	768	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2018	Contribution	5.2	0.2	1,794	69	345	69	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2017	Proportion	5.2	0.0	(27,735)	(1,065)	(1,065)	0	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2017	Contribution	5.2	0.0	(188)	(8)	(8)	0	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2022	Proportion	5.4	4.4	(512,729)	(417,779)	(94,950)	(94,950)	(94,950)	(94,950)	(94,950)	(94,950)	(37,979)	0
2773	Housing Authority of Jackson County	6/30/2022	Contribution	5.4	4.4	67,697	55,161	12,536	12,536	12,536	12,536	12,536	12,536	5,017	0
2773	Housing Authority of Jackson County	6/30/2021	Proportion	5.5	3.5	53,498	34,044	9,727	9,727	9,727	4,863	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2021	Contribution	5.5	3.5	(633,638)	(403,224)	(115,207)	(115,207)	(115,207)	(115,207)	(57,603)	0	0	0
2773	Housing Authority of Jackson County	6/30/2020	Proportion	5.4	2.4	131,814	58,584	24,410	24,410	24,410	9,764	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2020	Contribution	5.4	2.4	779,645	346,508	144,379	144,379	144,379	57,750	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2019	Proportion	5.3	1.3	108,535	26,623	20,478	20,478	6,145	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2019	Contribution	5.3	1.3	(22,224)	(5,452)	(4,193)	(4,193)	(1,259)	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2018	Proportion	5.2	0.2	(73,979)	(1,459)	(7,304)	(1,459)	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2018	Contribution	5.2	0.2	9,641	371	1,854	371	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2017	Proportion	5.2	0.0	93,382	0	3,592	0	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2017	Contribution	5.2	0.0	99,869	0	3,839	0	0	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2022	Proportion	5.4	4.4	71,466	58,232	13,234	13,234	13,234	13,234	13,234	13,234	5,296	0
2774	Oregon Trail Library District	6/30/2022	Contribution	5.4	4.4	(2,879)	(2,346)	(533)	(533)	(533)	(533)	(533)	(533)	(214)	0
2774	Oregon Trail Library District	6/30/2021	Proportion	5.5	3.5	(13,551)	(8,623)	(2,464)	(2,464)	(2,464)	(1,231)	0	0	0	0
2774	Oregon Trail Library District	6/30/2021	Contribution	5.5	3.5	(39,245)	(24,975)	(7,135)	(7,135)	(7,135)	(3,570)	0	0	0	0
2774	Oregon Trail Library District	6/30/2020	Proportion	5.4	2.4	5,898	13,272	2,458	2,458	982	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2020	Contribution	5.4	2.4	(10,329)	(4,590)	(1,913)	(1,913)	(764)	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2019	Proportion	5.3	1.3	38,888	9,540	7,337	7,337	2,203	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2019	Contribution	5.3	1.3	(14,559)	(3,571)	(2,747)	(2,747)	(824)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2774	Oregon Trail Library District	6/30/2018	Proportion	5.2	0.2	37,113	1,428	7,137	1,428	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2018	Contribution	5.2	0.2	(6,088)	(233)	(1,171)	(233)	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2017	Proportion	5.2	0.0	40,326	0	1,551	0	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2017	Contribution	5.2	0.0	2,071	0	81	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2022	Proportion	5.4	4.4	(58,014)	(47,271)	(10,743)	(10,743)	(10,743)	(10,743)	(10,743)	(4,299)	0
2776	Rainier Cemetery District	6/30/2022	Contribution	5.4	4.4	271	221	50	50	50	50	50	21	0
2776	Rainier Cemetery District	6/30/2021	Proportion	5.5	3.5	19,964	12,704	3,630	3,630	3,630	3,630	1,814	0	0
2776	Rainier Cemetery District	6/30/2021	Contribution	5.5	3.5	(15,342)	(9,764)	(2,789)	(2,789)	(2,789)	(2,789)	(1,397)	0	0
2776	Rainier Cemetery District	6/30/2020	Proportion	5.4	2.4	(130)	(292)	(54)	(54)	(54)	(54)	0	0	0
2776	Rainier Cemetery District	6/30/2020	Contribution	5.4	2.4	(5,726)	(2,546)	(1,060)	(1,060)	(1,060)	(426)	0	0	0
2776	Rainier Cemetery District	6/30/2019	Proportion	5.3	1.3	4,929	1,209	930	930	279	0	0	0	0
2776	Rainier Cemetery District	6/30/2019	Contribution	5.3	1.3	(4,790)	(1,174)	(904)	(904)	(270)	0	0	0	0
2776	Rainier Cemetery District	6/30/2018	Proportion	5.2	0.2	3,179	124	611	124	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2018	Contribution	5.2	0.2	(4,036)	(156)	(776)	(156)	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2017	Proportion	5.2	0.0	4,995	0	190	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2017	Contribution	5.2	0.0	(2,887)	0	(112)	0	0	0	0	0	0
2777	City of Newberg	6/30/2022	Proportion	5.4	4.4	292,139	238,039	54,100	54,100	54,100	54,100	54,100	21,639	0
2777	City of Newberg	6/30/2022	Contribution	5.4	4.4	(131,861)	(107,442)	(24,419)	(24,419)	(24,419)	(24,419)	(24,419)	(9,766)	0
2777	City of Newberg	6/30/2021	Proportion	5.5	3.5	329,596	209,742	59,927	59,927	59,927	59,927	29,961	0	0
2777	City of Newberg	6/30/2021	Contribution	5.5	3.5	(1,194,546)	(760,166)	(217,190)	(217,190)	(217,190)	(217,190)	(108,596)	0	0
2777	City of Newberg	6/30/2020	Proportion	5.4	2.4	(144,261)	(64,116)	(26,715)	(26,715)	(26,715)	(26,715)	0	0	0
2777	City of Newberg	6/30/2020	Contribution	5.4	2.4	(126,103)	(56,047)	(23,352)	(23,352)	(23,352)	(9,343)	0	0	0
2777	City of Newberg	6/30/2019	Proportion	5.3	1.3	1,128,349	276,765	212,896	212,896	63,869	0	0	0	0
2777	City of Newberg	6/30/2019	Contribution	5.3	1.3	(316,929)	(77,737)	(59,798)	(59,798)	(17,939)	0	0	0	0
2777	City of Newberg	6/30/2018	Proportion	5.2	0.2	588,505	22,635	113,174	22,635	0	0	0	0	0
2777	City of Newberg	6/30/2018	Contribution	5.2	0.2	37,271	1,431	7,168	1,431	0	0	0	0	0
2777	City of Newberg	6/30/2017	Proportion	5.2	0.0	(3,350,968)	0	(128,883)	0	0	0	0	0	0
2777	City of Newberg	6/30/2017	Contribution	5.2	0.0	177,688	0	6,833	0	0	0	0	0	0
2778	Mulino Water District 23	6/30/2022	Proportion	5.4	4.4	3,914	3,189	725	725	725	725	289	0	0
2778	Mulino Water District 23	6/30/2022	Contribution	5.4	4.4	3,147	2,564	583	583	583	583	232	0	0
2778	Mulino Water District 23	6/30/2021	Proportion	5.5	3.5	(3,894)	(2,478)	(708)	(708)	(708)	(708)	(354)	0	0
2778	Mulino Water District 23	6/30/2021	Contribution	5.5	3.5	(8,980)	(5,714)	(1,633)	(1,633)	(1,633)	(1,633)	(815)	0	0
2778	Mulino Water District 23	6/30/2020	Proportion	5.4	2.4	(191)	(86)	(35)	(35)	(35)	(16)	0	0	0
2778	Mulino Water District 23	6/30/2020	Contribution	5.4	2.4	3,431	1,526	635	635	256	0	0	0	0
2778	Mulino Water District 23	6/30/2019	Proportion	5.3	1.3	(9,781)	(2,401)	(1,845)	(1,845)	(556)	0	0	0	0
2778	Mulino Water District 23	6/30/2019	Contribution	5.3	1.3	(1,572)	(384)	(297)	(297)	(87)	0	0	0	0
2778	Mulino Water District 23	6/30/2018	Proportion	5.2	0.2	5,646	216	1,086	216	0	0	0	0	0
2778	Mulino Water District 23	6/30/2018	Contribution	5.2	0.2	(500)	(20)	(96)	(20)	0	0	0	0	0
2778	Mulino Water District 23	6/30/2017	Proportion	5.2	0.0	(4,111)	0	(156)	0	0	0	0	0	0
2778	Mulino Water District 23	6/30/2017	Contribution	5.2	0.0	4,037	0	157	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	(16,112)	(13,128)	(2,984)	(2,984)	(2,984)	(2,984)	(1,192)	0	0
2779	Brownsville Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(12,167)	(9,914)	(2,253)	(2,253)	(2,253)	(2,253)	(902)	0	0
2779	Brownsville Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	(20,640)	(13,134)	(3,753)	(3,753)	(3,753)	(3,753)	(1,875)	0	0
2779	Brownsville Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(25,680)	(16,342)	(4,669)	(4,669)	(4,669)	(4,669)	(2,335)	0	0
2779	Brownsville Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	46,793	20,798	8,665	8,665	3,468	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(15,293)	(6,797)	(2,832)	(2,832)	(1,133)	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(57,375)	(14,075)	(10,825)	(10,825)	(3,250)	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(3,476)	(852)	(656)	(656)	(196)	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	34,679	1,334	6,669	1,334	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(10,027)	(387)	(1,928)	(387)	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(8,028)	0	(308)	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	(684)	0	(24)	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2022	Proportion	5.4	4.4	11,551	9,412	2,139	2,139	2,139	2,139	856	0	0
2780	Nehalem Bay Health District	6/30/2022	Contribution	5.4	4.4	1,403	1,143	260	260	260	260	103	0	0
2780	Nehalem Bay Health District	6/30/2021	Proportion	5.5	3.5	63,743	40,563	11,590	11,590	11,590	11,590	5,793	0	0
2780	Nehalem Bay Health District	6/30/2021	Contribution	5.5	3.5	(4,511)	(2,871)	(820)	(820)	(820)	(820)	(411)	0	0
2780	Nehalem Bay Health District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2020	Contribution	5.4	2.4	4,636	2,059	859	859	859	341	0	0	0
2780	Nehalem Bay Health District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2019	Contribution	5.3	1.3	4,185	1,025	790	790	235	0	0	0	0
2780	Nehalem Bay Health District	6/30/2018	Proportion	5.2	0.2	(10,484)	(404)	(2,016)	(404)	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2018	Contribution	5.2	0.2	4,509	174	867	174	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2017	Proportion	5.2	0.0	(46,708)	0	(1,798)	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2017	Contribution	5.2	0.0	(1,237)	0	(47)	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2022	Proportion	5.4	4.4	110,944	90,399	20,545	20,545	20,545	20,545	8,219	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2022	Contribution	5.4	4.4	15,817	12,888	2,929	2,929	2,929	2,929	1,172	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2021	Proportion	5.5	3.5	141,096	89,788	25,654	25,654	25,654	25,654	12,826	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2021	Contribution	5.5	3.5	(80,563)	(51,267)	(14,648)	(14,648)	(14,648)	(14,648)	(7,323)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2781	North Bend Coos-Curry Housing Authority	6/30/2020	Proportion	5.4	2.4	44,189	19,640	8,183	8,183	8,183	8,183	3,274	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2020	Contribution	5.4	2.4	100,718	44,765	18,651	18,651	18,651	7,463	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2019	Proportion	5.3	1.3	133,914	32,846	25,267	25,267	25,267	7,579	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2019	Contribution	5.3	1.3	61,542	15,094	11,612	11,612	3,482	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2018	Proportion	5.2	0.2	(112,581)	(4,331)	(21,650)	(4,331)	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2018	Contribution	5.2	0.2	88,981	3,421	17,112	3,421	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2017	Proportion	5.2	0.0	166,799	0	6,414	0	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2017	Contribution	5.2	0.0	84,478	0	3,248	0	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2022	Proportion	5.4	4.4	18,196	14,826	3,370	3,370	3,370	3,370	3,370	3,370	1,346	0
2783	Tillamook Fire District	6/30/2022	Contribution	5.4	4.4	(27,512)	(22,417)	(5,095)	(5,095)	(5,095)	(5,095)	(5,095)	(5,095)	(2,037)	0
2783	Tillamook Fire District	6/30/2021	Proportion	5.5	3.5	113,206	72,040	20,583	20,583	20,583	20,583	10,291	0	0	0
2783	Tillamook Fire District	6/30/2021	Contribution	5.5	3.5	(60,156)	(38,282)	(10,937)	(10,937)	(10,937)	(10,937)	(5,471)	0	0	0
2783	Tillamook Fire District	6/30/2020	Proportion	5.4	2.4	(3,235)	(7,282)	(1,349)	(1,349)	(1,349)	(537)	0	0	0	0
2783	Tillamook Fire District	6/30/2020	Contribution	5.4	2.4	2,151	957	398	398	398	161	0	0	0	0
2783	Tillamook Fire District	6/30/2019	Proportion	5.3	1.3	78,145	19,169	14,744	14,744	4,425	0	0	0	0	0
2783	Tillamook Fire District	6/30/2019	Contribution	5.3	1.3	(12,933)	(3,173)	(2,440)	(2,440)	(733)	0	0	0	0	0
2783	Tillamook Fire District	6/30/2018	Proportion	5.2	0.2	(14,400)	(555)	(2,769)	(555)	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2018	Contribution	5.2	0.2	13,985	540	2,689	540	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2017	Proportion	5.2	0.0	(16,021)	0	(616)	0	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2017	Contribution	5.2	0.0	17,784	0	684	0	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2022	Proportion	5.4	4.4	(642)	(523)	(119)	(119)	(119)	(119)	(119)	(47)	0	0
2784	Eisenschmidt Pool	6/30/2022	Contribution	5.4	4.4	4,524	3,686	838	838	838	838	838	334	0	0
2784	Eisenschmidt Pool	6/30/2021	Proportion	5.5	3.5	(96,425)	(61,361)	(17,532)	(17,532)	(17,532)	(17,532)	(8,765)	0	0	0
2784	Eisenschmidt Pool	6/30/2021	Contribution	5.5	3.5	(27,415)	(17,445)	(4,985)	(4,985)	(4,985)	(4,985)	(2,490)	0	0	0
2784	Eisenschmidt Pool	6/30/2020	Proportion	5.4	2.4	(338)	(149)	(63)	(63)	(63)	(23)	0	0	0	0
2784	Eisenschmidt Pool	6/30/2020	Contribution	5.4	2.4	(13,110)	(5,826)	(2,428)	(2,428)	(2,428)	(970)	0	0	0	0
2784	Eisenschmidt Pool	6/30/2019	Proportion	5.3	1.3	21,839	5,355	4,121	4,121	1,234	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2019	Contribution	5.3	1.3	(9,230)	(2,262)	(1,742)	(1,742)	(520)	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2018	Proportion	5.2	0.2	43,357	1,667	8,338	1,667	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2018	Contribution	5.2	0.2	(4,603)	(178)	(885)	(178)	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2017	Proportion	5.2	0.0	(32,824)	0	(1,264)	0	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2017	Contribution	5.2	0.0	5,425	0	210	0	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2022	Proportion	5.4	4.4	51,567	42,018	9,549	9,549	9,549	9,549	9,549	3,822	0	0
2785	Fern Ridge Community Library	6/30/2022	Contribution	5.4	4.4	(14,985)	(12,210)	(2,775)	(2,775)	(2,775)	(2,775)	(2,775)	(1,110)	0	0
2785	Fern Ridge Community Library	6/30/2021	Proportion	5.5	3.5	35,908	22,850	6,529	6,529	6,529	6,529	3,263	0	0	0
2785	Fern Ridge Community Library	6/30/2021	Contribution	5.5	3.5	(28,093)	(17,877)	(5,108)	(5,108)	(5,108)	(2,553)	0	0	0	0
2785	Fern Ridge Community Library	6/30/2020	Proportion	5.4	2.4	46,470	20,652	8,606	8,606	8,606	3,440	0	0	0	0
2785	Fern Ridge Community Library	6/30/2020	Contribution	5.4	2.4	(15,096)	(6,708)	(2,796)	(2,796)	(2,796)	(1,116)	0	0	0	0
2785	Fern Ridge Community Library	6/30/2019	Proportion	5.3	1.3	30,072	7,376	5,674	5,674	1,702	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2019	Contribution	5.3	1.3	(11,246)	(2,758)	(2,122)	(2,122)	(636)	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2018	Proportion	5.2	0.2	9,200	355	1,769	355	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2018	Contribution	5.2	0.2	(2,893)	(113)	(556)	(113)	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2017	Proportion	5.2	0.0	58,964	0	2,269	0	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2017	Contribution	5.2	0.0	(1,158)	0	(43)	0	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	69,585	56,699	12,886	12,886	12,886	12,886	12,886	5,155	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	718	585	133	133	133	133	133	53	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	(140,870)	(89,644)	(25,613)	(25,613)	(25,613)	(12,805)	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(31,842)	(20,264)	(5,789)	(5,789)	(5,789)	(2,897)	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	144,715	64,318	26,799	26,799	26,799	10,720	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(49,872)	(22,164)	(9,236)	(9,236)	(9,236)	(3,692)	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	184,569	45,273	34,824	34,824	10,449	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(21,743)	(5,335)	(4,102)	(4,102)	(1,233)	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	8,498	328	1,634	328	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(849)	(34)	(163)	(34)	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	62,997	0	2,422	0	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	(1,302)	0	(52)	0	0	0	0	0	0	0
2788	Port of Hood River	6/30/2022	Proportion	5.4	4.4	(244,399)	(199,140)	(45,259)	(45,259)	(45,259)	(45,259)	(45,259)	(18,104)	0	0
2788	Port of Hood River	6/30/2022	Contribution	5.4	4.4	102,082	83,178	18,904	18,904	18,904	18,904	7,562	0	0	0
2788	Port of Hood River	6/30/2021	Proportion	5.5	3.5	48,879	31,105	8,887	8,887	8,887	4,444	0	0	0	0
2788	Port of Hood River	6/30/2021	Contribution	5.5	3.5	(138,055)	(87,853)	(25,101)	(25,101)	(25,101)	(12,550)	0	0	0	0
2788	Port of Hood River	6/30/2020	Proportion	5.4	2.4	123,982	55,102	22,960	22,960	22,960	9,182	0	0	0	0
2788	Port of Hood River	6/30/2020	Contribution	5.4	2.4	50,650	22,510	9,380	9,380	3,750	0	0	0	0	0
2788	Port of Hood River	6/30/2019	Proportion	5.3	1.3	104,878	25,726	19,788	19,788	5,938	0	0	0	0	0
2788	Port of Hood River	6/30/2019	Contribution	5.3	1.3	35,420	8,688	6,683	6,683	2,005	0	0	0	0	0
2788	Port of Hood River	6/30/2018	Proportion	5.2	0.2	81,512	3,137	15,675	3,137	0	0	0	0	0	0
2788	Port of Hood River	6/30/2018	Contribution	5.2	0.2	67,822	2,607	13,043	2,607	0	0	0	0	0	0
2788	Port of Hood River	6/30/2017	Proportion	5.2	0.0	24,724	0	949	0	0	0	0	0	0	0
2788	Port of Hood River	6/30/2017	Contribution	5.2	0.0	60,617	0	2,332	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2789	Farmers Irrigation District	6/30/2022	Proportion	5.4	4.4	(80,368)	(65,485)	(14,883)	(14,883)	(14,883)	(14,883)	(14,883)	(14,883)	(5,953)	0
2789	Farmers Irrigation District	6/30/2022	Contribution	5.4	4.4	(7,079)	(5,768)	(1,311)	(1,311)	(1,311)	(1,311)	(1,311)	(1,311)	(524)	0
2789	Farmers Irrigation District	6/30/2021	Proportion	5.5	3.5	(48,490)	(48,490)	(13,855)	(13,855)	(13,855)	(13,855)	(13,855)	(6,925)	0	0
2789	Farmers Irrigation District	6/30/2021	Contribution	5.5	3.5	(102,577)	(65,277)	(18,650)	(18,650)	(18,650)	(18,650)	(18,650)	(9,327)	0	0
2789	Farmers Irrigation District	6/30/2020	Proportion	5.4	2.4	108,287	48,128	20,053	20,053	20,053	20,053	8,022	0	0	0
2789	Farmers Irrigation District	6/30/2020	Contribution	5.4	2.4	(51,474)	(22,878)	(9,532)	(9,532)	(9,532)	(9,532)	(3,814)	0	0	0
2789	Farmers Irrigation District	6/30/2019	Proportion	5.3	1.3	23,553	5,777	4,444	4,444	4,444	1,333	0	0	0	0
2789	Farmers Irrigation District	6/30/2019	Contribution	5.3	1.3	(39,509)	(9,689)	(7,455)	(7,455)	(2,234)	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2018	Proportion	5.2	0.2	19,181	736	3,689	736	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2018	Contribution	5.2	0.2	(52,738)	(2,028)	(10,142)	(2,028)	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2017	Proportion	5.2	0.0	126,756	0	4,876	0	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2017	Contribution	5.2	0.0	(37,829)	0	(1,454)	0	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2022	Proportion	5.4	4.4	68,100	55,489	12,611	12,611	12,611	12,611	12,611	12,611	5,045	0
2790	Silver Falls Library District	6/30/2022	Contribution	5.4	4.4	82,535	67,251	15,284	15,284	15,284	15,284	15,284	15,284	6,115	0
2790	Silver Falls Library District	6/30/2021	Proportion	5.5	3.5	(27,764)	(17,668)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(2,524)	0	0
2790	Silver Falls Library District	6/30/2021	Contribution	5.5	3.5	(70,816)	(45,064)	(12,876)	(12,876)	(12,876)	(12,876)	(12,876)	(6,436)	0	0
2790	Silver Falls Library District	6/30/2020	Proportion	5.4	2.4	10,884	4,836	2,016	2,016	2,016	804	0	0	0	0
2790	Silver Falls Library District	6/30/2020	Contribution	5.4	2.4	(11,338)	(5,038)	(2,100)	(2,100)	(2,100)	(838)	0	0	0	0
2790	Silver Falls Library District	6/30/2019	Proportion	5.3	1.3	73,795	18,099	13,924	13,924	13,924	4,175	0	0	0	0
2790	Silver Falls Library District	6/30/2019	Contribution	5.3	1.3	170,206	41,750	32,114	32,114	9,636	0	0	0	0	0
2790	Silver Falls Library District	6/30/2018	Proportion	5.2	0.2	(126,531)	(4,866)	(24,333)	(4,866)	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2018	Contribution	5.2	0.2	12,345	475	2,374	475	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2017	Proportion	5.2	0.0	(3,791)	0	(146)	0	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2017	Contribution	5.2	0.0	8,954	0	344	0	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2022	Proportion	5.4	4.4	(58,735)	(47,858)	(10,877)	(10,877)	(10,877)	(10,877)	(10,877)	(10,877)	(4,350)	0
2792	North Wasco County Parks And Recreation District	6/30/2022	Contribution	5.4	4.4	23,301	18,986	4,315	4,315	4,315	4,315	4,315	4,315	1,726	0
2792	North Wasco County Parks And Recreation District	6/30/2021	Proportion	5.5	3.5	62,342	39,672	11,335	11,335	11,335	11,335	5,667	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2021	Contribution	5.5	3.5	(50,747)	(32,293)	(9,227)	(9,227)	(9,227)	(9,227)	(4,612)	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2020	Proportion	5.4	2.4	28,958	12,869	5,363	5,363	5,363	2,143	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2020	Contribution	5.4	2.4	(10,835)	(4,817)	(2,006)	(2,006)	(2,006)	(805)	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2019	Proportion	5.3	1.3	(62,253)	(15,269)	(11,746)	(11,746)	(3,523)	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2019	Contribution	5.3	1.3	727	179	137	137	42	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2018	Proportion	5.2	0.2	(73,837)	(2,842)	(14,199)	(2,842)	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2018	Contribution	5.2	0.2	(10,196)	(391)	(1,961)	(391)	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2017	Proportion	5.2	0.0	(41,583)	0	(1,598)	0	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2017	Contribution	5.2	0.0	(3,700)	0	(140)	0	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2022	Proportion	5.4	4.4	1,045,237	851,675	193,562	193,562	193,562	193,562	193,562	193,562	77,427	0
2793	North Lincoln Fire & Rescue District 1	6/30/2022	Contribution	5.4	4.4	3,940	3,210	730	730	730	730	730	730	290	0
2793	North Lincoln Fire & Rescue District 1	6/30/2021	Proportion	5.5	3.5	216,071	137,499	39,286	39,286	39,286	39,286	19,641	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2021	Contribution	5.5	3.5	(233,084)	(148,326)	(42,379)	(42,379)	(42,379)	(42,379)	(21,189)	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2020	Proportion	5.4	2.4	(126,852)	(56,379)	(23,491)	(23,491)	(23,491)	(9,397)	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2020	Contribution	5.4	2.4	15,294	6,798	2,832	2,832	2,832	1,134	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2019	Proportion	5.3	1.3	841,739	206,463	158,819	158,819	158,819	47,644	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2019	Contribution	5.3	1.3	(75,534)	(18,526)	(14,252)	(14,252)	(4,274)	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2018	Proportion	5.2	0.2	549,830	21,145	105,737	21,145	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2018	Contribution	5.2	0.2	125,595	4,830	24,153	4,830	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2017	Proportion	5.2	0.0	(206,001)	0	(7,921)	0	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2017	Contribution	5.2	0.0	98,061	0	3,771	0	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	178,370	145,339	33,031	33,031	33,031	33,031	33,031	33,031	13,215	0
2796	West Side Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(11,321)	(9,225)	(2,096)	(2,096)	(2,096)	(2,096)	(2,096)	(841)	0	0
2796	West Side Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	13,841	8,807	2,517	2,517	2,517	1,256	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	4,335	2,759	788	788	788	788	395	0	0	0
2796	West Side Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	(16,992)	(7,551)	(3,147)	(3,147)	(3,147)	(1,257)	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	13,573	6,031	2,514	2,514	2,514	1,003	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	57,643	14,139	10,876	10,876	3,263	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	7,070	1,734	1,334	1,334	400	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	(18,417)	(707)	(3,542)	(707)	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	20,604	794	3,962	794	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	1,261	0	51	0	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	13,768	0	528	0	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2022	Proportion	5.4	4.4	(48,047)	(39,149)	(8,898)	(8,898)	(8,898)	(8,898)	(8,898)	(8,898)	(3,557)	0
2797	Vernonia Fire	6/30/2022	Contribution	5.4	4.4	7,048	5,743	1,305	1,305	1,305	1,305	1,305	523	0	0
2797	Vernonia Fire	6/30/2021	Proportion	5.5	3.5	130,657	83,145	23,756	23,756	23,756	23,756	11,877	0	0	0
2797	Vernonia Fire	6/30/2021	Contribution	5.5	3.5	(28,242)	(17,972)	(5,135)	(5,135)	(5,135)	(5,135)	(2,567)	0	0	0
2797	Vernonia Fire	6/30/2020	Proportion	5.4	2.4	(19,849)	(8,821)	(3,676)	(3,676)	(3,676)	(1,469)	0	0	0	0
2797	Vernonia Fire	6/30/2020	Contribution	5.4	2.4	25,865	11,495	4,790	4,790	4,790	1,915	0	0	0	0
2797	Vernonia Fire	6/30/2019	Proportion	5.3	1.3	(65,531)	(16,075)	(12,364)	(12,364)	(3,711)	0	0	0	0	0
2797	Vernonia Fire	6/30/2019	Contribution	5.3	1.3	8,271	2,027	1,561	1,561	466	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2797	Vernonia Fire	6/30/2018	Proportion	5.2	0.2	32,571	1,251	6,264	1,251	0	0	0	0	0
2797	Vernonia Fire	6/30/2018	Contribution	5.2	0.2	566	21	109	21	0	0	0	0	0
2797	Vernonia Fire	6/30/2017	Proportion	5.2	0.0	12,688	0	488	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2017	Contribution	5.2	0.0	7,055	0	270	0	0	0	0	0	0
2798	Fairview Water District	6/30/2022	Proportion	5.4	4.4	69,049	56,262	12,787	12,787	12,787	12,787	12,787	5,114	0
2798	Fairview Water District	6/30/2022	Contribution	5.4	4.4	(15,571)	(12,687)	(2,884)	(2,884)	(2,884)	(2,884)	(2,884)	(1,151)	0
2798	Fairview Water District	6/30/2021	Proportion	5.5	3.5	5,115	3,255	930	930	930	930	465	0	0
2798	Fairview Water District	6/30/2021	Contribution	5.5	3.5	(15,003)	(9,547)	(2,728)	(2,728)	(2,728)	(2,728)	(1,363)	0	0
2798	Fairview Water District	6/30/2020	Proportion	5.4	2.4	1,040	461	193	193	75	0	0	0	0
2798	Fairview Water District	6/30/2020	Contribution	5.4	2.4	(2,598)	(1,155)	(481)	(481)	(193)	0	0	0	0
2798	Fairview Water District	6/30/2019	Proportion	5.3	1.3	52,498	12,878	9,905	9,905	2,973	0	0	0	0
2798	Fairview Water District	6/30/2019	Contribution	5.3	1.3	(7,227)	(1,771)	(1,364)	(1,364)	(407)	0	0	0	0
2798	Fairview Water District	6/30/2018	Proportion	5.2	0.2	3,774	144	726	144	0	0	0	0	0
2798	Fairview Water District	6/30/2018	Contribution	5.2	0.2	378	13	73	13	0	0	0	0	0
2798	Fairview Water District	6/30/2017	Proportion	5.2	0.0	(1,114)	0	(44)	0	0	0	0	0	0
2798	Fairview Water District	6/30/2017	Contribution	5.2	0.0	(686)	0	(26)	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2022	Proportion	5.4	4.4	33,485	27,284	6,201	6,201	6,201	6,201	6,201	2,480	0
2799	Sublimity Fire District	6/30/2022	Contribution	5.4	4.4	(12,057)	(9,824)	(2,233)	(2,233)	(2,233)	(2,233)	(2,233)	(892)	0
2799	Sublimity Fire District	6/30/2021	Proportion	5.5	3.5	12,750	8,114	2,318	2,318	2,318	2,318	1,160	0	0
2799	Sublimity Fire District	6/30/2021	Contribution	5.5	3.5	(28,740)	(18,290)	(5,225)	(5,225)	(5,225)	(5,225)	(2,615)	0	0
2799	Sublimity Fire District	6/30/2020	Proportion	5.4	2.4	(45,442)	(20,197)	(8,415)	(8,415)	(8,415)	(3,367)	0	0	0
2799	Sublimity Fire District	6/30/2020	Contribution	5.4	2.4	(7,307)	(3,248)	(1,353)	(1,353)	(542)	0	0	0	0
2799	Sublimity Fire District	6/30/2019	Proportion	5.3	1.3	45,974	11,278	8,674	8,674	2,604	0	0	0	0
2799	Sublimity Fire District	6/30/2019	Contribution	5.3	1.3	(18,156)	(4,452)	(3,426)	(3,426)	(1,026)	0	0	0	0
2799	Sublimity Fire District	6/30/2018	Proportion	5.2	0.2	10,153	393	1,952	393	0	0	0	0	0
2799	Sublimity Fire District	6/30/2018	Contribution	5.2	0.2	(7,047)	(272)	(1,355)	(272)	0	0	0	0	0
2799	Sublimity Fire District	6/30/2017	Proportion	5.2	0.0	985	0	40	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2017	Contribution	5.2	0.0	(4,347)	0	(167)	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	(23,075)	(18,802)	(4,273)	(4,273)	(4,273)	(4,273)	(4,273)	(1,710)	0
2801	Coburg Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(10,666)	(8,691)	(1,975)	(1,975)	(1,975)	(1,975)	(791)	0	0
2801	Coburg Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	26,323	16,751	4,786	4,786	4,786	4,786	2,393	0	0
2801	Coburg Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(62,859)	(40,001)	(11,429)	(11,429)	(11,429)	(11,429)	(5,714)	0	0
2801	Coburg Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	158,172	70,299	29,291	29,291	29,291	11,717	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(3,343)	(1,486)	(619)	(619)	(248)	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	60,906	14,938	11,492	11,492	3,446	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	3,227	791	609	609	182	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	20,937	807	4,026	807	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	11,530	445	2,217	445	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(7,708)	0	(298)	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	19,312	0	742	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2022	Proportion	5.4	4.4	48,048	39,150	8,898	8,898	8,898	8,898	8,898	3,558	0
2802	Rural Road Assessment District 3	6/30/2022	Contribution	5.4	4.4	(1,839)	(1,498)	(341)	(341)	(341)	(341)	(341)	(134)	0
2802	Rural Road Assessment District 3	6/30/2021	Proportion	5.5	3.5	58,927	37,499	10,714	10,714	10,714	10,714	5,357	0	0
2802	Rural Road Assessment District 3	6/30/2021	Contribution	5.5	3.5	(30,299)	(19,281)	(5,509)	(5,509)	(5,509)	(5,509)	(2,754)	0	0
2802	Rural Road Assessment District 3	6/30/2020	Proportion	5.4	2.4	(54,496)	(24,220)	(10,092)	(10,092)	(10,092)	(4,036)	0	0	0
2802	Rural Road Assessment District 3	6/30/2020	Contribution	5.4	2.4	551	245	102	102	41	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2019	Proportion	5.3	1.3	(100,860)	(24,740)	(19,030)	(19,030)	(5,710)	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2019	Contribution	5.3	1.3	(11,043)	(2,707)	(2,084)	(2,084)	(623)	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2018	Proportion	5.2	0.2	14,170	545	2,725	545	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2018	Contribution	5.2	0.2	(15,151)	(581)	(2,914)	(581)	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2017	Proportion	5.2	0.0	45,548	0	1,753	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2017	Contribution	5.2	0.0	(1,161)	0	(46)	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	313,833	255,716	58,117	58,117	58,117	58,117	58,117	23,248	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	118,548	96,595	21,953	21,953	21,953	21,953	21,953	8,783	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	(14,539)	(559)	(2,796)	(559)	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	412	0	17	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	(1,459)	0	(54)	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	550,507	448,561	101,946	101,946	101,946	101,946	101,946	40,777	0
2804	Aurora Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(36,459)	(29,707)	(6,752)	(6,752)	(6,752)	(6,752)	(2,699)	0	0
2804	Aurora Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	236,652	150,596	43,028	43,028	43,028	43,028	21,512	0	0
2804	Aurora Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(79,568)	(50,634)	(14,467)	(14,467)	(14,467)	(14,467)	(7,233)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2804	Aurora Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	163,978	72,880	30,366	30,366	30,366	12,148	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(53,489)	(23,774)	(9,905)	(9,905)	(9,905)	(3,964)	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	318,135	78,035	60,025	60,025	60,025	18,010	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(50,423)	(12,367)	(9,514)	(9,514)	(2,853)	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	(172,677)	(6,642)	(33,207)	(6,642)	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	13,682	527	2,631	527	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(14,743)	0	(568)	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	(19,087)	0	(732)	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2022	Proportion	5.4	4.4	6,734	5,487	1,247	1,247	1,247	1,247	1,247	499	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2022	Contribution	5.4	4.4	(152)	(124)	(28)	(28)	(28)	(28)	(28)	(12)	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2021	Proportion	5.5	3.5	(273)	(173)	(50)	(50)	(50)	(23)	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2021	Contribution	5.5	3.5	(3,765)	(2,395)	(685)	(685)	(685)	(340)	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2020	Proportion	5.4	2.4	3,791	1,685	702	702	1,800	281	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2020	Contribution	5.4	2.4	(767)	(341)	(142)	(142)	(142)	(57)	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2019	Proportion	5.3	1.3	31,830	7,806	6,006	6,006	1,800	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2019	Contribution	5.3	1.3	(893)	(221)	(168)	(168)	(53)	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2018	Proportion	5.2	0.2	(64,227)	(2,472)	(12,351)	(2,472)	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2018	Contribution	5.2	0.2	3,050	115	587	115	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2017	Proportion	5.2	0.0	(9,135)	0	(350)	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2017	Contribution	5.2	0.0	(5,225)	0	(200)	0	0	0	0	0	0
2808	Lifeways	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2022	Proportion	5.4	4.4	8,201	6,682	1,519	1,519	1,519	1,519	1,519	606	0
2809	Juntura Road District 4	6/30/2022	Contribution	5.4	4.4	(9,594)	(7,817)	(1,777)	(1,777)	(1,777)	(1,777)	(1,777)	(709)	0
2809	Juntura Road District 4	6/30/2021	Proportion	5.5	3.5	(4,670)	(1,334)	(1,334)	(1,334)	(1,334)	(668)	0	0	0
2809	Juntura Road District 4	6/30/2021	Contribution	5.5	3.5	(7,850)	(4,996)	(1,427)	(1,427)	(1,427)	(715)	0	0	0
2809	Juntura Road District 4	6/30/2020	Proportion	5.4	2.4	40,983	18,216	7,589	7,589	7,589	3,038	0	0	0
2809	Juntura Road District 4	6/30/2020	Contribution	5.4	2.4	3,840	1,707	711	711	711	285	0	0	0
2809	Juntura Road District 4	6/30/2019	Proportion	5.3	1.3	(19,334)	(4,742)	(3,648)	(3,648)	(1,094)	0	0	0	0
2809	Juntura Road District 4	6/30/2019	Contribution	5.3	1.3	10,426	2,558	1,967	1,967	591	0	0	0	0
2809	Juntura Road District 4	6/30/2018	Proportion	5.2	0.2	15,154	584	2,914	584	0	0	0	0	0
2809	Juntura Road District 4	6/30/2018	Contribution	5.2	0.2	(4,901)	(191)	(942)	(191)	0	0	0	0	0
2809	Juntura Road District 4	6/30/2017	Proportion	5.2	0.0	(1,191)	0	(46)	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2017	Contribution	5.2	0.0	(2,021)	0	(76)	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2022	Proportion	5.4	4.4	7,938	6,468	1,470	1,470	1,470	1,470	1,470	588	0
2810	Sutherlin Water Control District	6/30/2022	Contribution	5.4	4.4	(2,704)	(2,203)	(501)	(501)	(501)	(501)	(501)	(199)	0
2810	Sutherlin Water Control District	6/30/2021	Proportion	5.5	3.5	(17,793)	(11,323)	(3,235)	(3,235)	(3,235)	(1,618)	0	0	0
2810	Sutherlin Water Control District	6/30/2021	Contribution	5.5	3.5	(15,710)	(9,998)	(2,856)	(2,856)	(2,856)	(1,430)	0	0	0
2810	Sutherlin Water Control District	6/30/2020	Proportion	5.4	2.4	(1,408)	(625)	(261)	(261)	(103)	0	0	0	0
2810	Sutherlin Water Control District	6/30/2020	Contribution	5.4	2.4	(8,285)	(3,683)	(1,534)	(1,534)	(1,534)	(615)	0	0	0
2810	Sutherlin Water Control District	6/30/2019	Proportion	5.3	1.3	19,478	4,778	3,675	3,675	1,103	0	0	0	0
2810	Sutherlin Water Control District	6/30/2019	Contribution	5.3	1.3	(5,858)	(1,438)	(1,105)	(1,105)	(333)	0	0	0	0
2810	Sutherlin Water Control District	6/30/2018	Proportion	5.2	0.2	17,250	665	3,317	665	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2018	Contribution	5.2	0.2	(2,531)	(96)	(487)	(96)	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2017	Proportion	5.2	0.0	296	11	0	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2017	Contribution	5.2	0.0	686	0	26	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2022	Proportion	5.4	4.4	(588,899)	(479,844)	(109,055)	(109,055)	(109,055)	(109,055)	(109,055)	(43,624)	0
2811	Mid-Columbia Center For Living	6/30/2022	Contribution	5.4	4.4	154,149	125,603	28,546	28,546	28,546	28,546	11,419	0	0
2811	Mid-Columbia Center For Living	6/30/2021	Proportion	5.5	3.5	(2,791,437)	(1,776,369)	(507,534)	(507,534)	(507,534)	(253,767)	0	0	0
2811	Mid-Columbia Center For Living	6/30/2021	Contribution	5.5	3.5	(899,279)	(572,269)	(163,505)	(163,505)	(163,505)	(81,754)	0	0	0
2811	Mid-Columbia Center For Living	6/30/2020	Proportion	5.4	2.4	(172,455)	(76,647)	(31,936)	(31,936)	(12,775)	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2020	Contribution	5.4	2.4	(403,025)	(179,123)	(74,634)	(74,634)	(29,855)	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2019	Proportion	5.3	1.3	(487,130)	(119,486)	(91,911)	(91,911)	(27,575)	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2019	Contribution	5.3	1.3	(321,749)	(78,921)	(60,707)	(60,707)	(18,214)	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2018	Proportion	5.2	0.2	(618,851)	(23,801)	(119,010)	(23,801)	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2018	Contribution	5.2	0.2	(215,795)	(8,300)	(41,499)	(8,300)	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2017	Proportion	5.2	0.0	750,633	0	28,873	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2017	Contribution	5.2	0.0	(66,902)	0	(2,572)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2812	Workforce Development Board	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2021	Contribution	5.5	3.5	5,719	3,639	1,040	1,040	1,040	1,040	519	0	0
2814	The Job Council	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2019	Contribution	5.3	1.3	1,648	404	311	311	93	0	0	0	0
2814	The Job Council	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2816	Odell Sanitary District	6/30/2022	Proportion	5.4	4.4	37,653	30,680	6,973	6,973	6,973	6,973	6,973	2,788	0
2816	Odell Sanitary District	6/30/2022	Contribution	5.4	4.4	559	455	104	104	104	104	104	39	0
2816	Odell Sanitary District	6/30/2021	Proportion	5.5	3.5	8,491	5,403	1,544	1,544	1,544	1,544	771	0	0
2816	Odell Sanitary District	6/30/2021	Contribution	5.5	3.5	(47,649)	(30,323)	(8,663)	(8,663)	(8,663)	(8,663)	(4,334)	0	0
2816	Odell Sanitary District	6/30/2020	Proportion	5.4	2.4	(175)	(79)	(32)	(32)	(32)	(15)	0	0	0
2816	Odell Sanitary District	6/30/2020	Contribution	5.4	2.4	(631)	(280)	(117)	(117)	(117)	(46)	0	0	0
2816	Odell Sanitary District	6/30/2019	Proportion	5.3	1.3	(24,451)	(5,999)	(4,613)	(4,613)	(1,386)	0	0	0	0
2816	Odell Sanitary District	6/30/2019	Contribution	5.3	1.3	(7,318)	(1,794)	(1,381)	(1,381)	(413)	0	0	0	0
2816	Odell Sanitary District	6/30/2018	Proportion	5.2	0.2	30,141	1,161	5,796	1,161	0	0	0	0	0
2816	Odell Sanitary District	6/30/2018	Contribution	5.2	0.2	(13,445)	(515)	(2,586)	(515)	0	0	0	0	0
2816	Odell Sanitary District	6/30/2017	Proportion	5.2	0.0	(6,577)	0	(252)	0	0	0	0	0	0
2816	Odell Sanitary District	6/30/2017	Contribution	5.2	0.0	705	0	25	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2022	Proportion	5.4	4.4	37,004	30,151	6,853	6,853	6,853	6,853	6,853	2,739	0
2817	Wickiup Water District	6/30/2022	Contribution	5.4	4.4	33	27	6	6	6	6	6	3	0
2817	Wickiup Water District	6/30/2021	Proportion	5.5	3.5	1,710	1,088	311	311	311	311	155	0	0
2817	Wickiup Water District	6/30/2021	Contribution	5.5	3.5	(31,326)	(19,934)	(5,696)	(5,696)	(5,696)	(5,696)	(2,846)	0	0
2817	Wickiup Water District	6/30/2020	Proportion	5.4	2.4	87,971	39,098	16,291	16,291	16,291	6,516	0	0	0
2817	Wickiup Water District	6/30/2020	Contribution	5.4	2.4	(8,444)	(3,752)	(1,564)	(1,564)	(1,564)	(624)	0	0	0
2817	Wickiup Water District	6/30/2019	Proportion	5.3	1.3	223	55	42	42	13	0	0	0	0
2817	Wickiup Water District	6/30/2019	Contribution	5.3	1.3	202	50	38	38	12	0	0	0	0
2817	Wickiup Water District	6/30/2018	Proportion	5.2	0.2	9,788	378	1,882	378	0	0	0	0	0
2817	Wickiup Water District	6/30/2018	Contribution	5.2	0.2	(7,388)	(283)	(1,421)	(283)	0	0	0	0	0
2817	Wickiup Water District	6/30/2017	Proportion	5.2	0.0	(4,575)	0	(175)	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2017	Contribution	5.2	0.0	(3,650)	0	(140)	0	0	0	0	0	0
2818	Netarts Water District	6/30/2022	Proportion	5.4	4.4	(82,795)	(67,463)	(15,332)	(15,332)	(15,332)	(15,332)	(15,332)	(6,135)	0
2818	Netarts Water District	6/30/2022	Contribution	5.4	4.4	21,927	17,866	4,061	4,061	4,061	4,061	1,622	0	0
2818	Netarts Water District	6/30/2021	Proportion	5.5	3.5	80,849	51,449	14,700	14,700	14,700	7,349	0	0	0
2818	Netarts Water District	6/30/2021	Contribution	5.5	3.5	(30,528)	(19,426)	(5,551)	(5,551)	(5,551)	(2,773)	0	0	0
2818	Netarts Water District	6/30/2020	Proportion	5.4	2.4	9,754	4,336	1,806	1,806	724	0	0	0	0
2818	Netarts Water District	6/30/2020	Contribution	5.4	2.4	8,433	3,747	1,562	1,562	623	0	0	0	0
2818	Netarts Water District	6/30/2019	Proportion	5.3	1.3	(16,824)	(4,128)	(3,174)	(3,174)	(954)	0	0	0	0
2818	Netarts Water District	6/30/2019	Contribution	5.3	1.3	7,799	1,911	1,472	1,472	439	0	0	0	0
2818	Netarts Water District	6/30/2018	Proportion	5.2	0.2	(43,628)	(1,678)	(8,390)	(1,678)	0	0	0	0	0
2818	Netarts Water District	6/30/2018	Contribution	5.2	0.2	4,119	159	792	159	0	0	0	0	0
2818	Netarts Water District	6/30/2017	Proportion	5.2	0.0	5,846	0	226	0	0	0	0	0	0
2818	Netarts Water District	6/30/2017	Contribution	5.2	0.0	757	0	27	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2022	Proportion	5.4	4.4	85,246	69,460	15,786	15,786	15,786	15,786	15,786	6,316	0
2819	Harrisburg Fire and Rescue	6/30/2022	Contribution	5.4	4.4	(37,479)	(30,538)	(6,941)	(6,941)	(6,941)	(6,941)	(2,774)	0	0
2819	Harrisburg Fire and Rescue	6/30/2021	Proportion	5.5	3.5	213,265	135,715	38,775	38,775	38,775	19,390	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2021	Contribution	5.5	3.5	(66,532)	(42,338)	(12,097)	(12,097)	(12,097)	(6,047)	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2020	Proportion	5.4	2.4	112,126	49,834	20,764	20,764	8,306	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2020	Contribution	5.4	2.4	21,146	9,398	3,916	3,916	1,566	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2019	Proportion	5.3	1.3	(85,954)	(21,082)	(16,218)	(16,218)	(4,864)	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2019	Contribution	5.3	1.3	3,156	776	595	595	181	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2819	Harrisburg Fire and Rescue	6/30/2018	Proportion	5.2	0.2	35,281	1,356	6,785	1,356	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2018	Contribution	5.2	0.2	(6,183)	(238)	(1,189)	(238)	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2017	Proportion	5.2	0.0	(8,144)	0	(314)	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2017	Contribution	5.2	0.0	1,386	0	51	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2022	Proportion	5.4	4.4	43,120	35,135	7,985	7,985	7,985	7,985	7,985	3,195	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2022	Contribution	5.4	4.4	(33,836)	(27,570)	(6,266)	(6,266)	(6,266)	(6,266)	(6,266)	(2,506)	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2021	Proportion	5.5	3.5	264,109	168,069	48,020	48,020	48,020	48,020	24,009	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2021	Contribution	5.5	3.5	(126,132)	(80,266)	(22,933)	(22,933)	(22,933)	(22,933)	(11,467)	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2020	Proportion	5.4	2.4	(28,677)	(12,744)	(5,311)	(5,311)	(5,311)	(2,122)	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2020	Contribution	5.4	2.4	(57,682)	(25,636)	(10,682)	(10,682)	(10,682)	(4,272)	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2019	Proportion	5.3	1.3	345,587	84,767	65,205	65,205	19,562	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2019	Contribution	5.3	1.3	(65,193)	(15,989)	(12,301)	(12,301)	(3,688)	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2018	Proportion	5.2	0.2	20,770	800	3,994	800	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2018	Contribution	5.2	0.2	28,419	1,094	5,465	1,094	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2017	Proportion	5.2	0.0	(482,562)	0	(18,562)	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2017	Contribution	5.2	0.0	19,351	0	746	0	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2022	Proportion	5.4	4.4	(39,226)	(31,962)	(7,264)	(7,264)	(7,264)	(7,264)	(7,264)	(2,906)	0
2821	Tillamook County Soil And Water Conservation District	6/30/2022	Contribution	5.4	4.4	12,134	9,887	2,247	2,247	2,247	2,247	2,247	899	0
2821	Tillamook County Soil And Water Conservation District	6/30/2021	Proportion	5.5	3.5	(36,562)	(23,266)	(6,648)	(6,648)	(6,648)	(6,648)	(3,322)	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2021	Contribution	5.5	3.5	(9,465)	(6,023)	(1,721)	(1,721)	(1,721)	(1,721)	(860)	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2020	Proportion	5.4	2.4	(56,358)	(25,047)	(10,437)	(10,437)	(10,437)	(4,173)	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2020	Contribution	5.4	2.4	2,920	1,297	541	541	541	215	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2019	Proportion	5.3	1.3	20,487	5,027	3,865	3,865	1,162	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2019	Contribution	5.3	1.3	3,988	980	752	752	228	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2018	Proportion	5.2	0.2	(19,563)	(753)	(3,762)	(753)	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2018	Contribution	5.2	0.2	5,419	209	1,042	209	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2017	Proportion	5.2	0.0	5,216	0	201	0	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2017	Contribution	5.2	0.0	5,466	0	211	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2022	Contribution	5.4	4.4	35,045	28,555	6,490	6,490	6,490	6,490	6,490	2,595	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2021	Contribution	5.5	3.5	34,508	21,960	6,274	6,274	6,274	6,274	3,138	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2020	Contribution	5.4	2.4	30,348	13,488	5,620	5,620	5,620	2,248	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2018	Proportion	5.2	0.2	(154,962)	(5,962)	(29,800)	(5,962)	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2017	Proportion	5.2	0.0	(6,907)	0	(267)	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2017	Contribution	5.2	0.0	3,973	0	153	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2022	Proportion	5.4	4.4	191,223	155,811	35,412	35,412	35,412	35,412	35,412	14,163	0
2823	Lyons Fire District	6/30/2022	Contribution	5.4	4.4	(28,773)	(23,445)	(5,328)	(5,328)	(5,328)	(5,328)	(5,328)	(2,133)	0
2823	Lyons Fire District	6/30/2021	Proportion	5.5	3.5	(1,863)	(1,185)	(339)	(339)	(339)	(339)	(168)	0	0
2823	Lyons Fire District	6/30/2021	Contribution	5.5	3.5	(38,963)	(24,795)	(7,084)	(7,084)	(7,084)	(7,084)	(3,543)	0	0
2823	Lyons Fire District	6/30/2020	Proportion	5.4	2.4	75,888	33,729	14,053	14,053	14,053	5,623	0	0	0
2823	Lyons Fire District	6/30/2020	Contribution	5.4	2.4	3,958	1,759	733	733	733	293	0	0	0
2823	Lyons Fire District	6/30/2019	Proportion	5.3	1.3	113,473	27,833	21,410	21,410	6,423	0	0	0	0
2823	Lyons Fire District	6/30/2019	Contribution	5.3	1.3	6,469	1,585	1,221	1,221	364	0	0	0	0
2823	Lyons Fire District	6/30/2018	Proportion	5.2	0.2	18,322	707	3,523	707	0	0	0	0	0
2823	Lyons Fire District	6/30/2018	Contribution	5.2	0.2	9,474	364	1,822	364	0	0	0	0	0
2823	Lyons Fire District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2017	Contribution	5.2	0.0	4,061	0	156	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2022	Proportion	5.4	4.4	81,095	66,077	15,018	15,018	15,018	15,018	15,018	6,005	0
2824	Glide Fire Department	6/30/2022	Contribution	5.4	4.4	(6,943)	(5,657)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(513)	0
2824	Glide Fire Department	6/30/2021	Proportion	5.5	3.5	4,555	2,899	828	828	828	415	0	0	0
2824	Glide Fire Department	6/30/2021	Contribution	5.5	3.5	(20,132)	(12,812)	(3,660)	(3,660)	(3,660)	(3,660)	(1,832)	0	0
2824	Glide Fire Department	6/30/2020	Proportion	5.4	2.4	11,299	5,023	2,092	2,092	839	0	0	0	0
2824	Glide Fire Department	6/30/2020	Contribution	5.4	2.4	(1,808)	(803)	(335)	(335)	(335)	(133)	0	0	0
2824	Glide Fire Department	6/30/2019	Proportion	5.3	1.3	(1,896)	(464)	(358)	(358)	(106)	0	0	0	0
2824	Glide Fire Department	6/30/2019	Contribution	5.3	1.3	(3,995)	(979)	(754)	(754)	(225)	0	0	0	0
2824	Glide Fire Department	6/30/2018	Proportion	5.2	0.2	54,062	2,077	10,397	2,077	0	0	0	0	0
2824	Glide Fire Department	6/30/2018	Contribution	5.2	0.2	(4,014)	(154)	(772)	(154)	0	0	0	0	0
2824	Glide Fire Department	6/30/2017	Proportion	5.2	0.0	(646)	0	(26)	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2017	Contribution	5.2	0.0	4,340	0	165	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2022	Proportion	5.4	4.4	(494,883)	(403,238)	(91,645)	(91,645)	(91,645)	(91,645)	(91,645)	(36,658)	0
2825	Northern Oregon Corrections	6/30/2022	Contribution	5.4	4.4	(128,719)	(104,882)	(23,837)	(23,837)	(23,837)	(23,837)	(23,837)	(9,534)	0
2825	Northern Oregon Corrections	6/30/2021	Proportion	5.5	3.5	866,788	551,592	157,598	157,598	157,598	157,598	78,798	0	0
2825	Northern Oregon Corrections	6/30/2021	Contribution	5.5	3.5	(823,256)	(523,890)	(149,683)	(149,683)	(149,683)	(149,683)	(74,841)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2825	Northern Oregon Corrections	6/30/2020	Proportion	5.4	2.4	(347,667)	(154,518)	(64,383)	(64,383)	(64,383)	(64,383)	(25,752)	0	0
2825	Northern Oregon Corrections	6/30/2020	Contribution	5.4	2.4	(75,175)	(33,412)	(13,921)	(13,921)	(13,921)	(13,921)	(5,570)	0	0
2825	Northern Oregon Corrections	6/30/2019	Proportion	5.3	1.3	320,813	78,689	60,531	60,531	60,531	18,158	0	0	0
2825	Northern Oregon Corrections	6/30/2019	Contribution	5.3	1.3	(278,785)	(68,381)	(52,601)	(52,601)	(52,601)	(15,780)	0	0	0
2825	Northern Oregon Corrections	6/30/2018	Proportion	5.2	0.2	188,229	7,239	36,198	7,239	7,239	0	0	0	0
2825	Northern Oregon Corrections	6/30/2018	Contribution	5.2	0.2	(163,892)	(6,302)	(31,518)	(6,302)	(6,302)	0	0	0	0
2825	Northern Oregon Corrections	6/30/2017	Proportion	5.2	0.0	(300,038)	0	(11,538)	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2017	Contribution	5.2	0.0	(85,364)	0	(3,284)	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2022	Proportion	5.4	4.4	46,432	37,833	8,599	8,599	8,599	8,599	8,599	8,599	3,437
2826	Wasco County Soil-Water Conservation District	6/30/2022	Contribution	5.4	4.4	8,040	6,551	1,489	1,489	1,489	1,489	1,489	1,489	595
2826	Wasco County Soil-Water Conservation District	6/30/2021	Proportion	5.5	3.5	(44,951)	(28,605)	(8,173)	(8,173)	(8,173)	(8,173)	(4,086)	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2021	Contribution	5.5	3.5	(59,435)	(37,823)	(10,806)	(10,806)	(10,806)	(10,806)	(5,405)	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2020	Proportion	5.4	2.4	169,418	75,296	31,374	31,374	31,374	31,374	12,548	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2020	Contribution	5.4	2.4	(21,560)	(9,581)	(3,993)	(3,993)	(3,993)	(3,993)	(1,595)	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2019	Proportion	5.3	1.3	9,865	40,217	7,588	7,588	7,588	2,277	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2019	Contribution	5.3	1.3	(11,216)	(2,752)	(2,116)	(2,116)	(636)	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2018	Proportion	5.2	0.2	(22,863)	(878)	(4,397)	(878)	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2018	Contribution	5.2	0.2	(8,463)	(323)	(1,628)	(323)	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2017	Proportion	5.2	0.0	11,862	0	457	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2017	Contribution	5.2	0.0	(5,865)	0	(225)	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2022	Proportion	5.4	4.4	(109,700)	(89,385)	(20,315)	(20,315)	(20,315)	(20,315)	(20,315)	(20,315)	(8,125)
2828	Deschutes Public Library District	6/30/2022	Contribution	5.4	4.4	170,370	138,820	31,550	31,550	31,550	31,550	31,550	31,550	12,620
2828	Deschutes Public Library District	6/30/2021	Proportion	5.5	3.5	306,409	194,987	55,711	55,711	55,711	55,711	27,854	0	0
2828	Deschutes Public Library District	6/30/2021	Contribution	5.5	3.5	(498,001)	(316,909)	(90,546)	(90,546)	(90,546)	(90,546)	(45,271)	0	0
2828	Deschutes Public Library District	6/30/2020	Proportion	5.4	2.4	301,392	133,953	55,813	55,813	55,813	55,813	22,327	0	0
2828	Deschutes Public Library District	6/30/2020	Contribution	5.4	2.4	237,660	105,627	44,011	44,011	44,011	17,605	0	0	0
2828	Deschutes Public Library District	6/30/2019	Proportion	5.3	1.3	(39,459)	(9,679)	(7,445)	(7,445)	(2,234)	0	0	0	0
2828	Deschutes Public Library District	6/30/2019	Contribution	5.3	1.3	113,448	27,828	21,405	21,405	6,423	0	0	0	0
2828	Deschutes Public Library District	6/30/2018	Proportion	5.2	0.2	244,746	9,411	47,067	9,411	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2018	Contribution	5.2	0.2	100,668	3,873	19,359	3,873	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2017	Proportion	5.2	0.0	(7,286)	0	(281)	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2017	Contribution	5.2	0.0	194,337	0	7,477	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	109,453	89,184	20,269	20,269	20,269	20,269	20,269	20,269	8,108
2829	Hubbard Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(27,931)	(22,759)	(5,172)	(5,172)	(5,172)	(5,172)	(5,172)	(5,172)	(2,071)
2829	Hubbard Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	232,220	147,776	42,222	42,222	42,222	42,222	21,110	0	0
2829	Hubbard Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(56,686)	(36,072)	(10,307)	(10,307)	(10,307)	(10,307)	(5,151)	0	0
2829	Hubbard Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	98,325	43,701	18,208	18,208	18,208	7,285	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	1,049	467	194	194	194	79	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	66,632	16,344	12,572	12,572	3,772	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	122,766	30,114	23,163	23,163	6,951	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	(67,552)	(2,597)	(12,991)	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	58,655	0	2,255	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	(7,969)	0	(309)	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	(56,419)	(45,971)	(10,448)	(10,448)	(10,448)	(10,448)	(10,448)	(4,179)	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	195	159	36	36	36	36	36	36	15
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	(212,060)	(134,948)	(38,556)	(38,556)	(38,556)	(38,556)	(19,280)	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(46,040)	(29,298)	(8,371)	(8,371)	(8,371)	(8,371)	(4,185)	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	341,360	151,715	63,215	63,215	63,215	25,285	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(58,555)	(26,023)	(10,844)	(10,844)	(10,844)	(4,335)	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(60,722)	(14,894)	(11,457)	(11,457)	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	57,415	14,083	10,833	10,833	3,250	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	91,022	3,502	17,504	3,502	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	11,727	452	2,255	452	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(56,561)	0	(2,176)	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	5,771	0	221	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2832	Careoregon	6/30/2022	Proportion	5.4	4.4	(190,202)	(154,979)	(35,223)	(35,223)	(35,223)	(35,223)	(35,223)	(35,223)	(14,087)
2832	Careoregon	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2021	Proportion	5.5	3.5	211,979	134,895	38,542	38,542	38,542	38,542	38,542	19,269	0
2832	Careoregon	6/30/2021	Contribution	5.5	3.5	(51,031)	(32,475)	(9,278)	(9,278)	(9,278)	(9,278)	(9,278)	(4,641)	0
2832	Careoregon	6/30/2020	Proportion	5.4	2.4	(878)	(389)	(163)	(163)	(163)	(163)	(163)	0	0
2832	Careoregon	6/30/2020	Contribution	5.4	2.4	33,063	14,694	6,123	6,123	6,123	6,123	2,448	0	0
2832	Careoregon	6/30/2019	Proportion	5.3	1.3	742	182	140	140	140	140	42	0	0
2832	Careoregon	6/30/2019	Contribution	5.3	1.3	19,978	4,898	3,770	3,770	3,770	1,128	0	0	0
2832	Careoregon	6/30/2018	Proportion	5.2	0.2	(1,581)	(61)	(304)	(61)	0	0	0	0	0
2832	Careoregon	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2017	Proportion	5.2	0.0	250	0	10	0	0	0	0	0	0
2832	Careoregon	6/30/2017	Contribution	5.2	0.0	(187)	0	(7)	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	183,426	149,458	33,968	33,968	33,968	33,968	33,968	33,968	13,586
2833	Boardman Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(41,665)	(33,949)	(7,716)	(7,716)	(7,716)	(7,716)	(7,716)	(7,716)	(3,085)
2833	Boardman Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	492,061	313,129	89,466	89,466	89,466	89,466	89,466	44,731	0
2833	Boardman Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(147,271)	(93,717)	(26,777)	(26,777)	(26,777)	(26,777)	(26,777)	(13,386)	0
2833	Boardman Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	(71,707)	(31,870)	(13,279)	(13,279)	(13,279)	(13,279)	(5,312)	0	0
2833	Boardman Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	43,021	19,120	7,967	7,967	7,967	7,967	3,186	0	0
2833	Boardman Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	4,638	1,138	875	875	875	263	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	22,303	5,471	4,208	4,208	4,208	1,263	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	96,224	3,699	18,505	3,699	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	32,228	1,238	6,198	1,238	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(12,694)	0	(489)	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	41,533	0	1,598	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	70,256	57,246	13,010	13,010	13,010	13,010	13,010	13,010	5,206
2834	Crescent Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(12,274)	(10,001)	(2,273)	(2,273)	(2,273)	(2,273)	(2,273)	(2,273)	(909)
2834	Crescent Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	(61,382)	(39,062)	(11,160)	(11,160)	(11,160)	(11,160)	(11,160)	(5,582)	0
2834	Crescent Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(36,897)	(23,479)	(6,709)	(6,709)	(6,709)	(6,709)	(6,709)	(3,352)	0
2834	Crescent Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	(71,980)	(31,990)	(13,330)	(13,330)	(13,330)	(13,330)	(5,330)	0	0
2834	Crescent Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	(16,017)	(7,119)	(2,966)	(2,966)	(2,966)	(1,187)	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	230,728	56,592	43,534	43,534	43,534	13,058	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(26,152)	(6,416)	(4,934)	(4,934)	(4,934)	(1,482)	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	(97,597)	(3,752)	(18,769)	(3,752)	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	17,498	673	3,365	673	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	70,725	0	2,720	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	(2,863)	0	(108)	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2022	Proportion	5.4	4.4	(10,182)	(8,296)	(1,886)	(1,886)	(1,886)	(1,886)	(1,886)	(1,886)	(752)
2835	North Clackamas County Water Commission	6/30/2022	Contribution	5.4	4.4	(7,278)	(5,930)	(1,348)	(1,348)	(1,348)	(1,348)	(1,348)	(1,348)	(538)
2835	North Clackamas County Water Commission	6/30/2021	Proportion	5.5	3.5	200,083	127,325	36,379	36,379	36,379	36,379	36,379	18,188	0
2835	North Clackamas County Water Commission	6/30/2021	Contribution	5.5	3.5	(102,876)	(65,466)	(18,705)	(18,705)	(18,705)	(18,705)	(18,705)	(9,351)	0
2835	North Clackamas County Water Commission	6/30/2020	Proportion	5.4	2.4	21,631	9,613	4,006	4,006	4,006	1,601	0	0	0
2835	North Clackamas County Water Commission	6/30/2020	Contribution	5.4	2.4	(14,810)	(6,581)	(2,743)	(2,743)	(2,743)	(1,095)	0	0	0
2835	North Clackamas County Water Commission	6/30/2019	Proportion	5.3	1.3	(5,511)	(1,351)	(1,040)	(1,040)	(1,040)	(311)	0	0	0
2835	North Clackamas County Water Commission	6/30/2019	Contribution	5.3	1.3	(12,583)	(3,087)	(2,374)	(2,374)	(713)	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2018	Proportion	5.2	0.2	19,164	739	3,685	739	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2018	Contribution	5.2	0.2	(1,599)	(59)	(308)	(59)	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2017	Proportion	5.2	0.0	3,446	0	131	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2017	Contribution	5.2	0.0	5,681	0	221	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2019	Contribution	5.3	1.3	1,392	340	263	263	77	0	0	0	0
2837	NORCOM	6/30/2022	Proportion	5.4	4.4	265,278	216,152	49,126	49,126	49,126	49,126	49,126	49,126	19,648
2837	NORCOM	6/30/2022	Contribution	5.4	4.4	(65,819)	(53,630)	(12,189)	(12,189)	(12,189)	(12,189)	(12,189)	(12,189)	(4,874)
2837	NORCOM	6/30/2021	Proportion	5.5	3.5	175,889	111,929	31,980	31,980	31,980	31,980	31,980	15,989	0
2837	NORCOM	6/30/2021	Contribution	5.5	3.5	(272,072)	(173,136)	(49,468)	(49,468)	(49,468)	(49,468)	(49,468)	(24,732)	0
2837	NORCOM	6/30/2020	Proportion	5.4	2.4	(24,824)	(11,033)	(4,597)	(4,597)	(4,597)	(1,839)	0	0	0
2837	NORCOM	6/30/2020	Contribution	5.4	2.4	(16,901)	(7,511)	(3,130)	(3,130)	(3,130)	(1,251)	0	0	0
2837	NORCOM	6/30/2019	Proportion	5.3	1.3	(62,454)	(15,318)	(11,784)	(11,784)	(11,784)	(3,534)	0	0	0
2837	NORCOM	6/30/2019	Contribution	5.3	1.3	(66,647)	(16,347)	(12,575)	(12,575)	(12,575)	(3,772)	0	0	0
2837	NORCOM	6/30/2018	Proportion	5.2	0.2	105,573	4,063	20,302	4,063	0	0	0	0	0
2837	NORCOM	6/30/2018	Contribution	5.2	0.2	(61,413)	(2,363)	(11,810)	(2,363)	0	0	0	0	0
2837	NORCOM	6/30/2017	Proportion	5.2	0.0	56,574	0	2,174	0	0	0	0	0	0
2837	NORCOM	6/30/2017	Contribution	5.2	0.0	(22,919)	0	(879)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2838	High Desert Parks & Recreation District	6/30/2022	Proportion	5.4	4.4	(16,577)	(13,507)	(3,070)	(3,070)	(3,070)	(3,070)	(3,070)	(3,070)	(1,227)	0
2838	High Desert Parks & Recreation District	6/30/2022	Contribution	5.4	4.4	2,058	1,677	381	381	381	381	381	381	153	0
2838	High Desert Parks & Recreation District	6/30/2021	Proportion	5.5	3.5	12,529	7,973	2,278	2,278	2,278	2,278	2,278	2,278	0	0
2838	High Desert Parks & Recreation District	6/30/2021	Contribution	5.5	3.5	(10,687)	(6,801)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(972)	0	0
2838	High Desert Parks & Recreation District	6/30/2020	Proportion	5.4	2.4	(9,663)	(4,296)	(1,789)	(1,789)	(1,789)	(1,789)	(718)	0	0	0
2838	High Desert Parks & Recreation District	6/30/2020	Contribution	5.4	2.4	839	374	155	155	155	155	64	0	0	0
2838	High Desert Parks & Recreation District	6/30/2019	Proportion	5.3	1.3	(2,638)	(646)	(498)	(498)	(148)	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2019	Contribution	5.3	1.3	(1,456)	(356)	(275)	(275)	(81)	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2018	Proportion	5.2	0.2	2,282	87	439	87	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2018	Contribution	5.2	0.2	(2,005)	(75)	(386)	(75)	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2017	Proportion	5.2	0.0	1,747	0	67	0	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2017	Contribution	5.2	0.0	(523)	0	(18)	0	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2022	Proportion	5.4	4.4	575	469	106	106	106	106	106	106	45	0
2839	North Morrow Vector Control District	6/30/2022	Contribution	5.4	4.4	4,594	3,743	851	851	851	851	851	851	339	0
2839	North Morrow Vector Control District	6/30/2021	Proportion	5.5	3.5	10,686	6,800	1,943	1,943	1,943	1,943	1,943	971	0	0
2839	North Morrow Vector Control District	6/30/2021	Contribution	5.5	3.5	(22,045)	(14,029)	(4,008)	(4,008)	(4,008)	(4,008)	(2,005)	0	0	0
2839	North Morrow Vector Control District	6/30/2020	Proportion	5.4	2.4	7,625	3,389	1,412	1,412	1,412	1,412	565	0	0	0
2839	North Morrow Vector Control District	6/30/2020	Contribution	5.4	2.4	7,490	3,329	1,387	1,387	1,387	1,387	555	0	0	0
2839	North Morrow Vector Control District	6/30/2019	Proportion	5.3	1.3	(10,566)	(2,590)	(1,994)	(1,994)	(596)	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2019	Contribution	5.3	1.3	1,954	478	369	369	109	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2018	Proportion	5.2	0.2	13,669	524	2,629	524	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2018	Contribution	5.2	0.2	432	17	83	17	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2017	Proportion	5.2	0.0	(2,821)	0	(111)	0	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2017	Contribution	5.2	0.0	4,515	0	175	0	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	351,351	286,286	65,065	65,065	65,065	65,065	65,065	65,065	26,026	0
2840	Cannon Beach Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(476)	(388)	(88)	(88)	(88)	(88)	(88)	(88)	(36)	0
2840	Cannon Beach Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	291,729	185,645	53,042	53,042	53,042	53,042	26,519	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(25,821)	(16,431)	(4,695)	(4,695)	(4,695)	(4,695)	(2,346)	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	(116,129)	(51,614)	(21,505)	(21,505)	(21,505)	(8,604)	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	28,476	12,657	5,273	5,273	5,273	2,111	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	23,973	5,881	4,523	4,523	1,358	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	11,844	2,904	2,235	2,235	669	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	48,567	1,867	9,340	1,867	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	6,950	265	1,337	265	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(52,407)	0	(2,017)	0	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	17,570	0	675	0	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2022	Proportion	5.4	4.4	(2,805)	(2,286)	(519)	(519)	(519)	(519)	(519)	(210)	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2022	Contribution	5.4	4.4	7,678	6,256	1,422	1,422	1,422	1,422	1,422	568	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2021	Proportion	5.5	3.5	31,255	19,899	5,683	5,683	5,683	5,683	2,840	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2021	Contribution	5.5	3.5	(24,023)	(15,287)	(4,368)	(4,368)	(4,368)	(4,368)	(2,183)	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2020	Proportion	5.4	2.4	50,602	22,489	9,371	9,371	9,371	3,747	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2020	Contribution	5.4	2.4	13,631	6,059	2,524	2,524	2,524	1,011	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2019	Proportion	5.3	1.3	(56,674)	(13,902)	(10,693)	(10,693)	(3,209)	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2019	Contribution	5.3	1.3	7,120	1,748	1,343	1,343	405	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2018	Proportion	5.2	0.2	(14,291)	(551)	(2,748)	(551)	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2018	Contribution	5.2	0.2	1,156	46	222	46	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2017	Proportion	5.2	0.0	20,744	0	799	0	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2017	Contribution	5.2	0.0	8,776	0	336	0	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2022	Proportion	5.4	4.4	(2,243,735)	(1,828,229)	(415,506)	(415,506)	(415,506)	(415,506)	(415,506)	(415,506)	(166,205)	0
2842	Tualatin Valley Water District	6/30/2022	Contribution	5.4	4.4	119,231	97,151	22,080	22,080	22,080	22,080	22,080	8,831	0	0
2842	Tualatin Valley Water District	6/30/2021	Proportion	5.5	3.5	1,655,196	1,053,306	300,945	300,945	300,945	300,945	150,471	0	0	0
2842	Tualatin Valley Water District	6/30/2021	Contribution	5.5	3.5	(1,742,026)	(1,108,562)	(316,732)	(316,732)	(316,732)	(316,732)	(158,366)	0	0	0
2842	Tualatin Valley Water District	6/30/2020	Proportion	5.4	2.4	374,974	166,654	69,440	69,440	27,774	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2020	Contribution	5.4	2.4	(193,134)	(85,836)	(35,766)	(35,766)	(35,766)	(14,304)	0	0	0	0
2842	Tualatin Valley Water District	6/30/2019	Proportion	5.3	1.3	(5,114,138)	(1,254,410)	(964,932)	(964,932)	(289,478)	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2019	Contribution	5.3	1.3	10,437,837	2,560,225	1,969,403	1,969,403	590,822	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2018	Proportion	5.2	0.2	288,892	11,112	55,556	11,112	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2018	Contribution	5.2	0.2	(224,056)	(8,616)	(43,088)	(8,616)	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2017	Proportion	5.2	0.0	115,909	0	4,459	0	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2017	Contribution	5.2	0.0	29,688	0	1,143	0	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	(48,957)	(39,891)	(9,066)	(9,066)	(9,066)	(9,066)	(9,066)	(3,627)	0	0
2843	Yachats Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(10,621)	(8,654)	(1,967)	(1,967)	(1,967)	(1,967)	(1,967)	(786)	0	0
2843	Yachats Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	94,600	60,200	17,200	17,200	17,200	17,200	8,600	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(117,217)	(74,593)	(21,312)	(21,312)	(21,312)	(21,312)	(10,657)	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	3,136	1,393	581	581	231	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	2,365	1,051	438	438	175	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(112,023)	(27,479)	(21,136)	(21,136)	(6,343)	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(19,513)	(4,785)	(3,682)	(3,682)	(1,103)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2843	Yachats Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	137,592	5,292	26,460	5,292	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	2,918	113	561	113	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(230,005)	0	(8,845)	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	14,091	0	541	0	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2022	Proportion	5.4	4.4	(131,822)	(107,411)	(24,411)	(24,411)	(24,411)	(24,411)	(24,411)	(24,411)	(9,767)
2844	Crook County Rural Fire Protection District 1	6/30/2022	Contribution	5.4	4.4	15,398	12,547	2,851	2,851	2,851	2,851	2,851	2,851	1,143
2844	Crook County Rural Fire Protection District 1	6/30/2021	Proportion	5.5	3.5	549,650	349,778	99,936	99,936	99,936	99,936	99,936	49,970	0
2844	Crook County Rural Fire Protection District 1	6/30/2021	Contribution	5.5	3.5	(611,882)	(389,380)	(111,251)	(111,251)	(111,251)	(111,251)	(111,251)	(55,627)	0
2844	Crook County Rural Fire Protection District 1	6/30/2020	Proportion	5.4	2.4	647,338	287,707	119,877	119,877	119,877	119,877	119,877	47,953	0
2844	Crook County Rural Fire Protection District 1	6/30/2020	Contribution	5.4	2.4	13,366	5,941	2,475	2,475	2,475	2,475	991	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2019	Proportion	5.3	1.3	(131,106)	(32,158)	(24,737)	(24,737)	(24,737)	(24,737)	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2019	Contribution	5.3	1.3	(11,749)	(2,881)	(2,217)	(2,217)	(664)	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2018	Proportion	5.2	0.2	537,650	20,680	103,394	20,680	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2018	Contribution	5.2	0.2	(60,837)	(2,342)	(11,699)	(2,342)	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2017	Proportion	5.2	0.0	(168,524)	0	(6,484)	0	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2017	Contribution	5.2	0.0	32,619	0	1,254	0	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2022	Proportion	5.4	4.4	(317,204)	(258,463)	(58,741)	(58,741)	(58,741)	(58,741)	(58,741)	(58,741)	(23,499)
2845	Sunrise Water Authority	6/30/2022	Contribution	5.4	4.4	(11,817)	(9,629)	(2,188)	(2,188)	(2,188)	(2,188)	(2,188)	(2,188)	(877)
2845	Sunrise Water Authority	6/30/2021	Proportion	5.5	3.5	348,382	221,698	63,342	63,342	63,342	63,342	63,342	31,672	0
2845	Sunrise Water Authority	6/30/2021	Contribution	5.5	3.5	(133,292)	(84,822)	(24,235)	(24,235)	(24,235)	(24,235)	(24,235)	(12,117)	0
2845	Sunrise Water Authority	6/30/2020	Proportion	5.4	2.4	(231,244)	(102,775)	(42,823)	(42,823)	(42,823)	(42,823)	(42,823)	(17,129)	0
2845	Sunrise Water Authority	6/30/2020	Contribution	5.4	2.4	217,085	96,482	40,201	40,201	40,201	40,201	16,080	0	0
2845	Sunrise Water Authority	6/30/2019	Proportion	5.3	1.3	(759,911)	(186,395)	(143,379)	(143,379)	(143,379)	(143,379)	(43,016)	0	0
2845	Sunrise Water Authority	6/30/2019	Contribution	5.3	1.3	1,646,133	403,769	310,591	310,591	310,591	93,178	0	0	0
2845	Sunrise Water Authority	6/30/2018	Proportion	5.2	0.2	156,618	6,023	30,119	6,023	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2018	Contribution	5.2	0.2	134,818	5,183	25,927	5,183	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2017	Proportion	5.2	0.0	10,481	0	401	0	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2017	Contribution	5.2	0.0	121,535	0	4,675	0	0	0	0	0	0
2846	Jefferson County Library District	6/30/2022	Proportion	5.4	4.4	56,741	46,233	10,508	10,508	10,508	10,508	10,508	4,201	0
2846	Jefferson County Library District	6/30/2022	Contribution	5.4	4.4	11,597	9,449	2,148	2,148	2,148	2,148	2,148	857	0
2846	Jefferson County Library District	6/30/2021	Proportion	5.5	3.5	223,418	142,176	40,621	40,621	40,621	40,621	20,313	0	0
2846	Jefferson County Library District	6/30/2021	Contribution	5.5	3.5	(33,736)	(21,468)	(6,134)	(6,134)	(6,134)	(6,134)	(3,066)	0	0
2846	Jefferson County Library District	6/30/2020	Proportion	5.4	2.4	(107,369)	(47,720)	(19,883)	(19,883)	(19,883)	(19,883)	(7,954)	0	0
2846	Jefferson County Library District	6/30/2020	Contribution	5.4	2.4	97,951	43,534	18,139	18,139	18,139	7,256	0	0	0
2846	Jefferson County Library District	6/30/2019	Proportion	5.3	1.3	(110,048)	(26,992)	(20,764)	(20,764)	(20,764)	(6,228)	0	0	0
2846	Jefferson County Library District	6/30/2019	Contribution	5.3	1.3	(6,146)	(1,506)	(1,160)	(1,160)	(346)	0	0	0	0
2846	Jefferson County Library District	6/30/2018	Proportion	5.2	0.2	27,772	1,067	5,341	1,067	0	0	0	0	0
2846	Jefferson County Library District	6/30/2018	Contribution	5.2	0.2	(14,511)	(556)	(2,791)	(556)	0	0	0	0	0
2846	Jefferson County Library District	6/30/2017	Proportion	5.2	0.0	9,799	0	379	0	0	0	0	0	0
2846	Jefferson County Library District	6/30/2017	Contribution	5.2	0.0	2,064	0	79	0	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2022	Proportion	5.4	4.4	254,346	207,245	47,101	47,101	47,101	47,101	47,101	18,841	0
2847	Sweet Home Fire and Ambulance District	6/30/2022	Contribution	5.4	4.4	(4,732)	(3,856)	(876)	(876)	(876)	(876)	(876)	(352)	0
2847	Sweet Home Fire and Ambulance District	6/30/2021	Proportion	5.5	3.5	84,023	53,469	15,277	15,277	15,277	15,277	7,638	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2021	Contribution	5.5	3.5	(255,620)	(162,668)	(46,476)	(46,476)	(46,476)	(46,476)	(23,240)	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2020	Proportion	5.4	2.4	38,658	17,181	7,159	7,159	7,159	2,863	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2020	Contribution	5.4	2.4	23,413	10,405	4,336	4,336	4,336	1,733	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2019	Proportion	5.3	1.3	(168,193)	(41,253)	(31,735)	(31,735)	(31,735)	(9,518)	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2019	Contribution	5.3	1.3	(56,151)	(13,771)	(10,595)	(10,595)	(3,176)	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2018	Proportion	5.2	0.2	457,693	17,603	88,018	17,603	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2018	Contribution	5.2	0.2	(43,504)	(1,674)	(8,366)	(1,674)	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2017	Proportion	5.2	0.0	(139,942)	0	(5,382)	0	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2017	Contribution	5.2	0.0	24,602	0	947	0	0	0	0	0	0
2848	Lane Transit District	6/30/2022	Proportion	5.4	4.4	3	2	1	1	1	1	1	0	0
2848	Lane Transit District	6/30/2022	Contribution	5.4	4.4	(431)	(351)	(80)	(80)	(80)	(80)	(80)	(31)	0
2848	Lane Transit District	6/30/2021	Proportion	5.5	3.5	(47)	(29)	(9)	(9)	(9)	(9)	(2)	0	0
2848	Lane Transit District	6/30/2021	Contribution	5.5	3.5	(726)	(462)	(132)	(132)	(132)	(132)	(66)	0	0
2848	Lane Transit District	6/30/2020	Proportion	5.4	2.4	(84)	(36)	(16)	(16)	(16)	(4)	0	0	0
2848	Lane Transit District	6/30/2020	Contribution	5.4	2.4	(395)	(176)	(73)	(73)	(73)	(30)	0	0	0
2848	Lane Transit District	6/30/2019	Proportion	5.3	1.3	10	2	2	2	0	0	0	0	0
2848	Lane Transit District	6/30/2019	Contribution	5.3	1.3	(432)	(104)	(82)	(82)	(22)	0	0	0	0
2848	Lane Transit District	6/30/2018	Proportion	5.2	0.2	(156)	(6)	(30)	(6)	0	0	0	0	0
2848	Lane Transit District	6/30/2018	Contribution	5.2	0.2	(322)	(12)	(62)	(12)	0	0	0	0	0
2848	Lane Transit District	6/30/2017	Proportion	5.2	0.0	2,050	0	80	0	0	0	0	0	0
2848	Lane Transit District	6/30/2017	Contribution	5.2	0.0	(279)	0	(9)	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2022	Proportion	5.4	4.4	38,757	31,580	7,177	7,177	7,177	7,177	7,177	2,872	0
2849	Lebanon Aquatic District	6/30/2022	Contribution	5.4	4.4	(7,276)	(5,929)	(1,347)	(1,347)	(1,347)	(1,347)	(1,347)	(541)	0
2849	Lebanon Aquatic District	6/30/2021	Proportion	5.5	3.5	(1,448)	(922)	(263)	(263)	(263)	(263)	(133)	0	0
2849	Lebanon Aquatic District	6/30/2021	Contribution	5.5	3.5	(64,606)	(41,112)	(11,747)	(11,747)	(11,747)	(11,747)	(5,871)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2849	Lebanon Aquatic District	6/30/2020	Proportion	5.4	2.4	112,402	49,957	20,815	20,815	20,815	8,327	0	0	0
2849	Lebanon Aquatic District	6/30/2020	Contribution	5.4	2.4	(17,413)	(7,738)	(3,225)	(3,225)	(3,225)	(1,288)	0	0	0
2849	Lebanon Aquatic District	6/30/2019	Proportion	5.3	1.3	(58,279)	(14,295)	(10,996)	(10,996)	(3,299)	0	0	0	0
2849	Lebanon Aquatic District	6/30/2019	Contribution	5.3	1.3	(1,008)	(248)	(190)	(190)	(58)	0	0	0	0
2849	Lebanon Aquatic District	6/30/2018	Proportion	5.2	0.2	26,703	1,028	5,135	1,028	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2018	Contribution	5.2	0.2	(14,335)	(550)	(2,757)	(550)	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2017	Proportion	5.2	0.0	29,823	0	1,148	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2017	Contribution	5.2	0.0	(2,619)	0	(99)	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	(7,620)	(3,387)	(1,411)	(1,411)	(1,411)	(565)	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(66,777)	(16,381)	(12,599)	(12,599)	(3,782)	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(322)	(78)	(61)	(61)	(17)	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	23,040	885	4,431	885	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(432)	(17)	(83)	(17)	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(49,241)	0	(1,896)	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	8,437	0	327	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2022	Proportion	5.4	4.4	(20,329)	(16,564)	(3,765)	(3,765)	(3,765)	(3,765)	(1,504)	0	0
2852	Ochoco Irrigation District	6/30/2022	Contribution	5.4	4.4	(4,154)	(3,385)	(769)	(769)	(769)	(769)	(309)	0	0
2852	Ochoco Irrigation District	6/30/2021	Proportion	5.5	3.5	18,005	11,457	3,274	3,274	3,274	1,635	0	0	0
2852	Ochoco Irrigation District	6/30/2021	Contribution	5.5	3.5	(102,522)	(65,242)	(18,640)	(18,640)	(18,640)	(9,322)	0	0	0
2852	Ochoco Irrigation District	6/30/2020	Proportion	5.4	2.4	(43,112)	(19,160)	(7,984)	(7,984)	(7,984)	(3,192)	0	0	0
2852	Ochoco Irrigation District	6/30/2020	Contribution	5.4	2.4	(16,019)	(7,121)	(2,966)	(2,966)	(2,966)	(1,189)	0	0	0
2852	Ochoco Irrigation District	6/30/2019	Proportion	5.3	1.3	37,154	9,114	7,010	7,010	2,104	0	0	0	0
2852	Ochoco Irrigation District	6/30/2019	Contribution	5.3	1.3	(43,133)	(10,581)	(8,138)	(8,138)	(2,443)	0	0	0	0
2852	Ochoco Irrigation District	6/30/2018	Proportion	5.2	0.2	(11,201)	(431)	(2,154)	(431)	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2018	Contribution	5.2	0.2	(25,173)	(968)	(4,841)	(968)	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2017	Proportion	5.2	0.0	(3,299)	0	(129)	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2017	Contribution	5.2	0.0	(14,360)	0	(550)	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	3,634	2,961	673	673	673	673	269	0	0
2853	Mill City Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	(2,882)	(2,348)	(534)	(534)	(534)	(534)	(212)	0	0
2853	Mill City Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	5,905	3,757	1,074	1,074	1,074	535	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(8,852)	(5,634)	(1,609)	(1,609)	(1,609)	(807)	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	5,853	2,601	1,084	1,084	433	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	1,910	848	354	354	140	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(5,563)	(1,363)	(1,050)	(1,050)	(313)	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	1,324	324	250	250	74	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	7,567	292	1,455	292	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(593)	(23)	(114)	(23)	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(5,340)	0	(205)	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	1,693	0	63	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2855	Harney Hospital	6/30/2022	Proportion	5.4	4.4	285,186	232,374	52,812	52,812	52,812	52,812	52,812	52,812	21,126	0
2855	Harney Hospital	6/30/2022	Contribution	5.4	4.4	(101,658)	(82,832)	(18,826)	(18,826)	(18,826)	(18,826)	(18,826)	(18,826)	(7,528)	0
2855	Harney Hospital	6/30/2021	Proportion	5.5	3.5	(334,899)	(213,117)	(60,891)	(60,891)	(60,891)	(60,891)	(60,891)	(60,891)	(30,444)	0
2855	Harney Hospital	6/30/2021	Contribution	5.5	3.5	(2,244,970)	(1,428,618)	(408,176)	(408,176)	(408,176)	(408,176)	(408,176)	(204,090)	0	0
2855	Harney Hospital	6/30/2020	Proportion	5.4	2.4	(359,002)	(159,556)	(66,482)	(66,482)	(66,482)	(66,482)	(66,482)	0	0	0
2855	Harney Hospital	6/30/2020	Contribution	5.4	2.4	(138,011)	(61,337)	(25,558)	(25,558)	(25,558)	(25,558)	(10,221)	0	0	0
2855	Harney Hospital	6/30/2019	Proportion	5.3	1.3	(143,465)	(35,189)	(27,069)	(27,069)	(8,120)	0	0	0	0	0
2855	Harney Hospital	6/30/2019	Contribution	5.3	1.3	(561,007)	(137,607)	(105,850)	(105,850)	(31,757)	0	0	0	0	0
2855	Harney Hospital	6/30/2018	Proportion	5.2	0.2	966,028	37,153	185,775	37,153	0	0	0	0	0	0
2855	Harney Hospital	6/30/2018	Contribution	5.2	0.2	(503,852)	(19,377)	(96,895)	(19,377)	0	0	0	0	0	0
2855	Harney Hospital	6/30/2017	Proportion	5.2	0.0	44,197	0	1,702	0	0	0	0	0	0	0
2855	Harney Hospital	6/30/2017	Contribution	5.2	0.0	(135,807)	0	(5,222)	0	0	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2022	Proportion	5.4	4.4	12,818	10,444	2,374	2,374	2,374	2,374	2,374	948	0	0
2856	Mid-Columbia Council Of Governments	6/30/2022	Contribution	5.4	4.4	(6,509)	(5,304)	(1,205)	(1,205)	(1,205)	(1,205)	(1,205)	(484)	0	0
2856	Mid-Columbia Council Of Governments	6/30/2021	Proportion	5.5	3.5	5,052	3,214	919	919	919	919	457	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2021	Contribution	5.5	3.5	(7,523)	(4,787)	(1,368)	(1,368)	(1,368)	(1,368)	(683)	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2020	Proportion	5.4	2.4	(5,734)	(2,548)	(1,062)	(1,062)	(424)	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2020	Contribution	5.4	2.4	(3,382)	(1,504)	(626)	(626)	(252)	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2019	Proportion	5.3	1.3	4,129	1,013	779	779	234	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2019	Contribution	5.3	1.3	(4,366)	(1,070)	(824)	(824)	(246)	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2018	Proportion	5.2	0.2	2,887	112	555	112	0	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2018	Contribution	5.2	0.2	(2,776)	(106)	(534)	(106)	0	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2017	Proportion	5.2	0.0	(1,228)	0	(48)	0	0	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2017	Contribution	5.2	0.0	(1,903)	0	(73)	0	0	0	0	0	0	0
2857	Sunriver Service District	6/30/2022	Proportion	5.4	4.4	804,084	655,180	148,904	148,904	148,904	148,904	148,904	59,564	0	0
2857	Sunriver Service District	6/30/2022	Contribution	5.4	4.4	(139,784)	(113,898)	(25,886)	(25,886)	(25,886)	(25,886)	(25,886)	(10,354)	0	0
2857	Sunriver Service District	6/30/2021	Proportion	5.5	3.5	374,796	238,506	68,145	68,145	68,145	68,145	34,071	0	0	0
2857	Sunriver Service District	6/30/2021	Contribution	5.5	3.5	(349,386)	(222,336)	(63,525)	(63,525)	(63,525)	(63,525)	(31,761)	0	0	0
2857	Sunriver Service District	6/30/2020	Proportion	5.4	2.4	(210,459)	(93,537)	(38,974)	(38,974)	(15,589)	0	0	0	0	0
2857	Sunriver Service District	6/30/2020	Contribution	5.4	2.4	58,551	26,022	10,843	10,843	10,843	4,336	0	0	0	0
2857	Sunriver Service District	6/30/2019	Proportion	5.3	1.3	(47,825)	(11,729)	(9,024)	(9,024)	(2,705)	0	0	0	0	0
2857	Sunriver Service District	6/30/2019	Contribution	5.3	1.3	(112,665)	(27,633)	(21,258)	(21,258)	(6,375)	0	0	0	0	0
2857	Sunriver Service District	6/30/2018	Proportion	5.2	0.2	138,815	5,340	26,695	5,340	0	0	0	0	0	0
2857	Sunriver Service District	6/30/2018	Contribution	5.2	0.2	(76,713)	(2,953)	(14,752)	(2,953)	0	0	0	0	0	0
2857	Sunriver Service District	6/30/2017	Proportion	5.2	0.0	5,937	0	227	0	0	0	0	0	0	0
2857	Sunriver Service District	6/30/2017	Contribution	5.2	0.0	(8,021)	0	(311)	0	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2022	Proportion	5.4	4.4	83,506	68,042	15,464	15,464	15,464	15,464	15,464	6,186	0	0
2858	Nesika Beach-Ophir Water District	6/30/2022	Contribution	5.4	4.4	16,200	13,200	3,000	3,000	3,000	3,000	1,200	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2021	Proportion	5.5	3.5	(93,943)	(59,781)	(17,081)	(17,081)	(17,081)	(17,081)	(8,538)	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2021	Contribution	5.5	3.5	(5,944)	(3,782)	(1,081)	(1,081)	(1,081)	(1,081)	(539)	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2020	Proportion	5.4	2.4	4,357	1,936	807	807	322	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2020	Contribution	5.4	2.4	(17,780)	(7,901)	(3,293)	(3,293)	(3,293)	(1,315)	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2019	Proportion	5.3	1.3	(427)	(103)	(81)	(81)	(22)	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2019	Contribution	5.3	1.3	(4,751)	(1,167)	(896)	(896)	(271)	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2018	Proportion	5.2	0.2	42,971	1,651	8,264	1,651	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2018	Contribution	5.2	0.2	(2,411)	(91)	(464)	(91)	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2017	Proportion	5.2	0.0	(53,947)	0	(2,077)	0	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2017	Contribution	5.2	0.0	3,280	0	125	0	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2022	Proportion	5.4	4.4	1,039,563	847,051	192,512	192,512	192,512	192,512	192,512	77,003	0	0
2859	South Lane County Fire and Rescue	6/30/2022	Contribution	5.4	4.4	(97,280)	(79,265)	(18,015)	(18,015)	(18,015)	(18,015)	(18,015)	(7,205)	0	0
2859	South Lane County Fire and Rescue	6/30/2021	Proportion	5.5	3.5	115,474	73,484	20,995	20,995	20,995	20,995	10,499	0	0	0
2859	South Lane County Fire and Rescue	6/30/2021	Contribution	5.5	3.5	(463,668)	(295,062)	(84,303)	(84,303)	(84,303)	(84,303)	(42,153)	0	0	0
2859	South Lane County Fire and Rescue	6/30/2020	Proportion	5.4	2.4	216,996	96,444	40,184	40,184	40,184	16,076	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2020	Contribution	5.4	2.4	134,919	59,964	24,985	24,985	24,985	9,994	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2019	Proportion	5.3	1.3	(112,912)	(27,696)	(21,304)	(21,304)	(6,392)	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2019	Contribution	5.3	1.3	39,554	9,702	7,463	7,463	2,239	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2018	Proportion	5.2	0.2	503,815	19,375	96,888	19,375	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2018	Contribution	5.2	0.2	157,490	6,055	30,287	6,055	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2017	Proportion	5.2	0.0	(296,318)	0	(11,398)	0	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2017	Contribution	5.2	0.0	300,887	0	11,572	0	0	0	0	0	0	0
2860	Coos County Airport District	6/30/2022	Proportion	5.4	4.4	104,305	84,989	19,316	19,316	19,316	19,316	19,316	7,725	0	0
2860	Coos County Airport District	6/30/2022	Contribution	5.4	4.4	100,855	82,178	18,677	18,677	18,677	18,677	18,677	7,470	0	0
2860	Coos County Airport District	6/30/2021	Proportion	5.5	3.5	94,422	60,086	17,168	17,168	17,168	17,168	8,582	0	0	0
2860	Coos County Airport District	6/30/2021	Contribution	5.5	3.5	(130,243)	(82,881)	(23,681)	(23,681)	(23,681)	(23,681)	(11,838)	0	0	0
2860	Coos County Airport District	6/30/2020	Proportion	5.4	2.4	96,732	42,993	17,913	17,913	17,913	7,167	0	0	0	0
2860	Coos County Airport District	6/30/2020	Contribution	5.4	2.4	(16,236)	(7,215)	(3,007)	(3,007)	(3,007)	(1,201)	0	0	0	0
2860	Coos County Airport District	6/30/2019	Proportion	5.3	1.3	(197,201)	(48,369)	(37,208)	(37,208)	(11,161)	0	0	0	0	0
2860	Coos County Airport District	6/30/2019	Contribution	5.3	1.3	(22,166)	(5,438)	(4,182)	(4,182)	(1,256)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2860	Coos County Airport District	6/30/2018	Proportion	5.2	0.2	112,671	4,331	21,668	4,331	0	0	0	0	0
2860	Coos County Airport District	6/30/2018	Contribution	5.2	0.2	(49,918)	(1,918)	(9,600)	(1,918)	0	0	0	0	0
2860	Coos County Airport District	6/30/2017	Proportion	5.2	0.0	(77,587)	0	(2,982)	0	0	0	0	0	0
2860	Coos County Airport District	6/30/2017	Contribution	5.2	0.0	(8,624)	0	(334)	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2022	Proportion	5.4	4.4	50,103	40,825	9,278	9,278	9,278	9,278	9,278	3,713	0
2861	Mt Angel Fire District	6/30/2022	Contribution	5.4	4.4	3,044	2,480	564	564	564	564	564	224	0
2861	Mt Angel Fire District	6/30/2021	Proportion	5.5	3.5	32,384	20,608	5,888	5,888	5,888	5,888	2,944	0	0
2861	Mt Angel Fire District	6/30/2021	Contribution	5.5	3.5	(1,900)	(1,210)	(345)	(345)	(345)	(345)	(175)	0	0
2861	Mt Angel Fire District	6/30/2020	Proportion	5.4	2.4	9,514	4,228	1,762	1,762	1,762	704	0	0	0
2861	Mt Angel Fire District	6/30/2020	Contribution	5.4	2.4	8,475	3,768	1,569	1,569	1,569	630	0	0	0
2861	Mt Angel Fire District	6/30/2019	Proportion	5.3	1.3	(6,779)	(1,663)	(1,279)	(1,279)	(384)	0	0	0	0
2861	Mt Angel Fire District	6/30/2019	Contribution	5.3	1.3	4,294	1,054	810	810	244	0	0	0	0
2861	Mt Angel Fire District	6/30/2018	Proportion	5.2	0.2	2,620	100	504	100	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2018	Contribution	5.2	0.2	1,803	68	347	68	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2017	Proportion	5.2	0.0	3,999	0	154	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2017	Contribution	5.2	0.0	2,477	0	97	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2022	Proportion	5.4	4.4	63,475	51,720	11,755	11,755	11,755	11,755	11,755	4,700	0
2864	Tri-City Water and Sanitary Authority	6/30/2022	Contribution	5.4	4.4	(10,296)	(8,389)	(1,907)	(1,907)	(1,907)	(1,907)	(761)	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2021	Proportion	5.5	3.5	45,898	29,208	8,345	8,345	8,345	8,345	4,173	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2021	Contribution	5.5	3.5	(73,978)	(47,076)	(13,451)	(13,451)	(13,451)	(13,451)	(6,723)	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2020	Proportion	5.4	2.4	(46,853)	(20,825)	(8,676)	(8,676)	(8,676)	(3,473)	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2020	Contribution	5.4	2.4	(8,635)	(3,838)	(1,599)	(1,599)	(1,599)	(640)	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2019	Proportion	5.3	1.3	(67,143)	(16,471)	(12,668)	(12,668)	(3,803)	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2019	Contribution	5.3	1.3	(20,638)	(5,062)	(3,894)	(3,894)	(1,168)	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2018	Proportion	5.2	0.2	34,265	1,320	6,589	1,320	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2018	Contribution	5.2	0.2	(22,903)	(883)	(4,404)	(883)	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2017	Proportion	5.2	0.0	(3,096)	0	(121)	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2017	Contribution	5.2	0.0	(7,851)	0	(301)	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2022	Proportion	5.4	4.4	(32,325)	(26,339)	(5,986)	(5,986)	(5,986)	(5,986)	(2,395)	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2022	Contribution	5.4	4.4	4,815	3,923	892	892	892	892	355	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2021	Proportion	5.5	3.5	(3,049)	(1,941)	(554)	(554)	(279)	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2021	Contribution	5.5	3.5	(15,711)	(9,997)	(2,857)	(2,857)	(2,857)	(1,426)	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2020	Proportion	5.4	2.4	23,864	10,607	4,419	4,419	1,769	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2020	Contribution	5.4	2.4	2,719	1,207	504	504	199	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2019	Proportion	5.3	1.3	(4,378)	(1,074)	(826)	(826)	(248)	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2019	Contribution	5.3	1.3	2,850	698	538	538	160	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2018	Proportion	5.2	0.2	(5,431)	(211)	(1,044)	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2018	Contribution	5.2	0.2	767	27	148	27	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2017	Proportion	5.2	0.0	21,984	0	844	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2017	Contribution	5.2	0.0	3,054	0	119	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2022	Proportion	5.4	4.4	(5,336)	(4,348)	(988)	(988)	(988)	(988)	(396)	0	0
2866	Jefferson Behavioral Health	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2021	Proportion	5.5	3.5	(797)	(507)	(145)	(145)	(145)	(72)	0	0	0
2866	Jefferson Behavioral Health	6/30/2021	Contribution	5.5	3.5	(1,432)	(912)	(260)	(260)	(260)	(132)	0	0	0
2866	Jefferson Behavioral Health	6/30/2020	Proportion	5.4	2.4	(415)	(184)	(77)	(77)	(30)	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2020	Contribution	5.4	2.4	(871)	(388)	(161)	(161)	(66)	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2019	Proportion	5.3	1.3	(361)	(89)	(68)	(68)	(21)	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2019	Contribution	5.3	1.3	(982)	(242)	(185)	(185)	(57)	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2018	Proportion	5.2	0.2	242	7	47	7	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2018	Contribution	5.2	0.2	(777)	(32)	(149)	(32)	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2017	Proportion	5.2	0.0	(206)	0	(6)	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2017	Contribution	5.2	0.0	(600)	0	(25)	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2022	Proportion	5.4	4.4	76,605	62,419	14,186	14,186	14,186	14,186	14,186	5,675	0
2867	West Multnomah Soil And Water Conservation District	6/30/2022	Contribution	5.4	4.4	(10,344)	(8,428)	(1,916)	(1,916)	(1,916)	(1,916)	(764)	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2021	Proportion	5.5	3.5	(1,239)	(789)	(225)	(225)	(114)	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2021	Contribution	5.5	3.5	(149,091)	(94,877)	(27,107)	(27,107)	(27,107)	(13,556)	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2020	Proportion	5.4	2.4	168,735	74,994	31,247	31,247	12,500	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2020	Contribution	5.4	2.4	2,420	1,076	448	448	180	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2019	Proportion	5.3	1.3	(83,894)	(20,578)	(15,829)	(15,829)	(4,749)	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2019	Contribution	5.3	1.3	29,206	7,162	5,511	5,511	1,651	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2018	Proportion	5.2	0.2	52,129	2,004	10,025	2,004	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2018	Contribution	5.2	0.2	(14,387)	(552)	(2,767)	(552)	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2017	Proportion	5.2	0.0	203,928	0	7,843	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2017	Contribution	5.2	0.0	8,333	0	323	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2022	Proportion	5.4	4.4	156,487	127,508	28,979	28,979	28,979	28,979	28,979	11,592	0
2869	Nehalem Bay Fire & Rescue	6/30/2022	Contribution	5.4	4.4	(16,874)	(13,749)	(3,125)	(3,125)	(3,125)	(3,125)	(1,249)	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2021	Proportion	5.5	3.5	145,859	92,819	26,520	26,520	26,520	13,259	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2021	Contribution	5.5	3.5	(98,302)	(62,556)	(17,873)	(17,873)	(17,873)	(8,937)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2869	Nehalem Bay Fire & Rescue	6/30/2020	Proportion	5.4	2.4	242,706	107,868	44,946	44,946	44,946	17,976	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2020	Contribution	5.4	2.4	15,691	6,973	2,906	2,906	2,906	1,161	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2019	Proportion	5.3	1.3	(87,765)	(21,529)	(16,559)	(16,559)	(4,970)	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2019	Contribution	5.3	1.3	14,665	3,597	2,767	2,767	830	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2018	Proportion	5.2	0.2	58,564	2,254	11,262	2,254	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2018	Contribution	5.2	0.2	(5,668)	(218)	(1,090)	(218)	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2017	Proportion	5.2	0.0	(22,811)	0	(876)	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2017	Contribution	5.2	0.0	11,124	0	429	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2022	Proportion	5.4	4.4	25,532	20,804	4,728	4,728	4,728	4,728	4,728	1,892	0
2870	Clackamas River Water Providers	6/30/2022	Contribution	5.4	4.4	152	124	28	28	28	28	28	12	0
2870	Clackamas River Water Providers	6/30/2021	Proportion	5.5	3.5	4,352	2,770	791	791	791	791	397	0	0
2870	Clackamas River Water Providers	6/30/2021	Contribution	5.5	3.5	(11,099)	(7,063)	(2,018)	(2,018)	(2,018)	(2,018)	(1,009)	0	0
2870	Clackamas River Water Providers	6/30/2020	Proportion	5.4	2.4	13,174	5,854	2,440	2,440	2,440	974	0	0	0
2870	Clackamas River Water Providers	6/30/2020	Contribution	5.4	2.4	6,926	3,077	1,283	1,283	1,283	511	0	0	0
2870	Clackamas River Water Providers	6/30/2019	Proportion	5.3	1.3	(1,989)	(489)	(375)	(375)	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2019	Contribution	5.3	1.3	4,627	1,135	873	873	262	0	0	0	0
2870	Clackamas River Water Providers	6/30/2018	Proportion	5.2	0.2	11,085	425	2,132	425	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2018	Contribution	5.2	0.2	6,754	259	1,299	259	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2017	Proportion	5.2	0.0	4,190	0	160	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2017	Contribution	5.2	0.0	9,805	0	375	0	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2022	Proportion	5.4	4.4	1,817	1,481	336	336	336	336	336	137	0
2872	Emergency Communications of Southern Oregon	6/30/2022	Contribution	5.4	4.4	(1,077)	(878)	(199)	(199)	(199)	(199)	(199)	(82)	0
2872	Emergency Communications of Southern Oregon	6/30/2021	Proportion	5.5	3.5	(369)	(235)	(67)	(67)	(67)	(67)	(34)	0	0
2872	Emergency Communications of Southern Oregon	6/30/2021	Contribution	5.5	3.5	(1,326)	(844)	(241)	(241)	(241)	(241)	(121)	0	0
2872	Emergency Communications of Southern Oregon	6/30/2020	Proportion	5.4	2.4	614	272	114	114	114	44	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2020	Contribution	5.4	2.4	(759)	(336)	(141)	(141)	(141)	(54)	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2019	Proportion	5.3	1.3	(629)	(153)	(119)	(119)	(34)	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2019	Contribution	5.3	1.3	(725)	(177)	(137)	(137)	(40)	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2018	Proportion	5.2	0.2	549	19	106	19	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2018	Contribution	5.2	0.2	(617)	(22)	(119)	(22)	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2017	Proportion	5.2	0.0	(249)	0	(9)	0	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2017	Contribution	5.2	0.0	(434)	0	(19)	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2022	Proportion	5.4	4.4	207	169	38	38	38	38	38	17	0
2873	Mosier Fire District	6/30/2022	Contribution	5.4	4.4	(5,565)	(4,534)	(1,031)	(1,031)	(1,031)	(1,031)	(1,031)	(410)	0
2873	Mosier Fire District	6/30/2021	Proportion	5.5	3.5	1,669	1,063	303	303	303	154	0	0	0
2873	Mosier Fire District	6/30/2021	Contribution	5.5	3.5	(4,038)	(2,570)	(734)	(734)	(734)	(734)	(368)	0	0
2873	Mosier Fire District	6/30/2020	Proportion	5.4	2.4	(35,543)	(15,797)	(6,582)	(6,582)	(6,582)	(2,633)	0	0	0
2873	Mosier Fire District	6/30/2020	Contribution	5.4	2.4	4,086	1,815	757	757	757	301	0	0	0
2873	Mosier Fire District	6/30/2019	Proportion	5.3	1.3	23,680	5,808	4,468	4,468	1,340	0	0	0	0
2873	Mosier Fire District	6/30/2019	Contribution	5.3	1.3	(5,078)	(1,246)	(958)	(958)	(288)	0	0	0	0
2873	Mosier Fire District	6/30/2018	Proportion	5.2	0.2	2,964	114	570	114	0	0	0	0	0
2873	Mosier Fire District	6/30/2018	Contribution	5.2	0.2	(2,929)	(114)	(563)	(114)	0	0	0	0	0
2873	Mosier Fire District	6/30/2017	Proportion	5.2	0.0	16,041	0	616	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2017	Contribution	5.2	0.0	(3,048)	0	(118)	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2022	Proportion	5.4	4.4	5,866	4,780	1,086	1,086	1,086	1,086	1,086	436	0
2874	Umatilla-Morrow Radio and Data District	6/30/2022	Contribution	5.4	4.4	4,655	3,793	862	862	862	862	862	345	0
2874	Umatilla-Morrow Radio and Data District	6/30/2021	Proportion	5.5	3.5	7,420	4,722	1,349	1,349	1,349	1,349	675	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2021	Contribution	5.5	3.5	(5,769)	(3,671)	(1,049)	(1,049)	(1,049)	(1,049)	(524)	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2020	Proportion	5.4	2.4	6,528	2,901	1,209	1,209	483	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2020	Contribution	5.4	2.4	12,989	5,774	2,405	2,405	2,405	964	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2019	Proportion	5.3	1.3	(7,859)	(1,927)	(1,483)	(1,483)	(444)	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2019	Contribution	5.3	1.3	8,367	2,051	1,579	1,579	472	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2018	Proportion	5.2	0.2	11,172	432	2,148	432	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2018	Contribution	5.2	0.2	15,170	585	2,917	585	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2017	Proportion	5.2	0.0	(1,141)	0	(46)	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2017	Contribution	5.2	0.0	11,469	0	439	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2022	Proportion	5.4	4.4	14,728	12,001	2,727	2,727	2,727	2,727	2,727	1,093	0
2876	Oregon Municipal Electric Utilities Association	6/30/2022	Contribution	5.4	4.4	(2,417)	(1,969)	(448)	(448)	(448)	(448)	(448)	(177)	0
2876	Oregon Municipal Electric Utilities Association	6/30/2021	Proportion	5.5	3.5	12,430	7,910	2,260	2,260	2,260	1,130	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2021	Contribution	5.5	3.5	(9,709)	(6,179)	(1,765)	(1,765)	(1,765)	(1,765)	(884)	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2020	Proportion	5.4	2.4	4,347	1,932	805	805	805	322	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2020	Contribution	5.4	2.4	(1,502)	(668)	(278)	(278)	(278)	(112)	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2019	Proportion	5.3	1.3	57,869	14,193	10,919	10,919	3,274	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2019	Contribution	5.3	1.3	(1,974)	(486)	(372)	(372)	(114)	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2018	Proportion	5.2	0.2	(41,921)	(1,611)	(8,062)	(1,611)	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2018	Contribution	5.2	0.2	11,495	440	2,211	440	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2017	Proportion	5.2	0.0	3,322	0	127	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2017	Contribution	5.2	0.0	(943)	0	(38)	0	0	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2022	Proportion	5.4	4.4	619,250	504,574	114,676	114,676	114,676	114,676	114,676	114,676	45,870
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2022	Contribution	5.4	4.4	(97,746)	(79,645)	(18,101)	(18,101)	(18,101)	(18,101)	(18,101)	(18,101)	(7,241)
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2021	Proportion	5.5	3.5	(37,327)	(23,753)	(6,787)	(6,787)	(6,787)	(6,787)	(6,787)	(6,787)	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2021	Contribution	5.5	3.5	(232,954)	(148,244)	(42,355)	(42,355)	(42,355)	(42,355)	(42,355)	(21,179)	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2020	Proportion	5.4	2.4	526,881	234,168	97,571	97,571	97,571	97,571	39,026	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2020	Contribution	5.4	2.4	16,470	7,320	3,050	3,050	3,050	3,050	1,220	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2019	Proportion	5.3	1.3	(426,726)	(104,670)	(80,514)	(80,514)	(80,514)	(24,156)	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2019	Contribution	5.3	1.3	38,878	9,538	7,335	7,335	2,203	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2018	Proportion	5.2	0.2	196,255	7,550	37,741	7,550	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2018	Contribution	5.2	0.2	65,182	2,507	12,535	2,507	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2017	Proportion	5.2	0.0	(336,171)	0	(12,931)	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2017	Contribution	5.2	0.0	113,886	0	4,381	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2022	Proportion	5.4	4.4	133,836	109,052	24,784	24,784	24,784	24,784	24,784	24,784	9,916
2878	Yamhill Fire Protection District	6/30/2022	Contribution	5.4	4.4	(16,212)	(13,210)	(3,002)	(3,002)	(3,002)	(3,002)	(3,002)	(3,002)	(1,202)
2878	Yamhill Fire Protection District	6/30/2021	Proportion	5.5	3.5	(48,197)	(30,671)	(8,763)	(8,763)	(8,763)	(8,763)	(8,763)	(4,382)	0
2878	Yamhill Fire Protection District	6/30/2021	Contribution	5.5	3.5	2,947	1,875	536	536	536	536	267	0	0
2878	Yamhill Fire Protection District	6/30/2020	Proportion	5.4	2.4	65,472	29,100	12,124	12,124	12,124	4,852	0	0	0
2878	Yamhill Fire Protection District	6/30/2020	Contribution	5.4	2.4	4,109	1,826	761	761	761	304	0	0	0
2878	Yamhill Fire Protection District	6/30/2019	Proportion	5.3	1.3	(13,202)	(3,238)	(2,491)	(2,491)	(747)	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2019	Contribution	5.3	1.3	6,459	1,583	1,219	1,219	364	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2018	Proportion	5.2	0.2	7,288	278	1,402	278	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2018	Contribution	5.2	0.2	1,415	55	272	55	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2017	Proportion	5.2	0.0	(22,561)	0	(866)	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2017	Contribution	5.2	0.0	3,529	0	134	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	20,153	12,825	3,664	3,664	3,664	3,664	1,833	0	0
2879	LaGrande Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(118,620)	(29,096)	(22,381)	(22,381)	(6,715)	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	911	223	172	172	51	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	31,293	1,203	6,018	1,203	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(13,492)	(517)	(2,595)	(517)	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	(11,639)	0	(449)	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	2,963	0	113	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2022	Proportion	5.4	4.4	22,241,861	18,122,998	4,118,863	4,118,863	4,118,863	4,118,863	4,118,863	4,118,863	1,647,546
2880	Oregon Health & Science University	6/30/2022	Contribution	5.4	4.4	1,583,916	1,290,598	293,318	293,318	293,318	293,318	293,318	293,318	117,326
2880	Oregon Health & Science University	6/30/2021	Proportion	5.5	3.5	5,341,482	3,399,124	971,179	971,179	971,179	971,179	971,179	971,179	485,587
2880	Oregon Health & Science University	6/30/2021	Contribution	5.5	3.5	(40,925,167)	(26,043,289)	(7,440,939)	(7,440,939)	(7,440,939)	(7,440,939)	(3,720,472)	0	0
2880	Oregon Health & Science University	6/30/2020	Proportion	5.4	2.4	(29,369,198)	(13,052,978)	(5,438,740)	(5,438,740)	(5,438,740)	(2,175,498)	0	0	0
2880	Oregon Health & Science University	6/30/2020	Contribution	5.4	2.4	4,292,217	1,907,652	794,855	794,855	794,855	317,942	0	0	0
2880	Oregon Health & Science University	6/30/2019	Proportion	5.3	1.3	(26,690,454)	(6,546,714)	(5,035,935)	(5,035,935)	(1,510,779)	0	0	0	0
2880	Oregon Health & Science University	6/30/2019	Contribution	5.3	1.3	1,397,491	342,779	263,678	263,678	79,101	0	0	0	0
2880	Oregon Health & Science University	6/30/2018	Proportion	5.2	0.2	(11,562,497)	(444,712)	(2,223,557)	(444,712)	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2018	Contribution	5.2	0.2	(1,629,060)	(62,655)	(313,281)	(62,655)	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2017	Proportion	5.2	0.0	(13,832,620)	0	(532,025)	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2017	Contribution	5.2	0.0	5,029,701	0	193,451	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2022	Proportion	5.4	4.4	18,095	14,744	3,351	3,351	3,351	3,351	3,351	1,340	0
2881	Lake Chinook Fire and Rescue District	6/30/2022	Contribution	5.4	4.4	396	323	73	73	73	73	73	31	0
2881	Lake Chinook Fire and Rescue District	6/30/2021	Proportion	5.5	3.5	3,460	2,202	629	629	629	629	315	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2021	Contribution	5.5	3.5	(2,254)	(1,434)	(410)	(410)	(410)	(410)	(204)	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2020	Proportion	5.4	2.4	1,730	770	320	320	320	130	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2020	Contribution	5.4	2.4	1,729	769	320	320	320	129	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2019	Proportion	5.3	1.3	(4,959)	(1,215)	(936)	(936)	(279)	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2019	Contribution	5.3	1.3	(908)	(224)	(171)	(171)	(53)	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2018	Proportion	5.2	0.2	2,573	98	495	98	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2018	Contribution	5.2	0.2	2,044	79	393	79	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2017	Proportion	5.2	0.0	(171)	0	(6)	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2017	Contribution	5.2	0.0	710	0	25	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2022	Proportion	5.4	4.4	368,529	300,283	68,246	68,246	68,246	68,246	68,246	68,246	27,299
2883	Lane Fire Authority	6/30/2022	Contribution	5.4	4.4	13,219	10,771	2,448	2,448	2,448	2,448	2,448	979	0
2883	Lane Fire Authority	6/30/2021	Proportion	5.5	3.5	310,404	197,530	56,437	56,437	56,437	56,437	56,437	28,219	0
2883	Lane Fire Authority	6/30/2021	Contribution	5.5	3.5	(747,796)	(475,870)	(135,963)	(135,963)	(135,963)	(135,963)	(67,981)	0	0
2883	Lane Fire Authority	6/30/2020	Proportion	5.4	2.4	(812,438)	(361,085)	(150,451)	(150,451)	(150,451)	(150,451)	(60,183)	0	0
2883	Lane Fire Authority	6/30/2020	Contribution	5.4	2.4	79,650	35,400	14,750	14,750	14,750	5,900	0	0	0
2883	Lane Fire Authority	6/30/2019	Proportion	5.3	1.3	237,682	58,298	44,846	44,846	13,452	0	0	0	0
2883	Lane Fire Authority	6/30/2019	Contribution	5.3	1.3	(176,056)	(43,184)	(33,218)	(33,218)	(9,966)	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2883	Lane Fire Authority	6/30/2018	Proportion	5.2	0.2	1,076,133	41,388	206,949	41,388	0	0	0	0	0
2883	Lane Fire Authority	6/30/2018	Contribution	5.2	0.2	(17,184)	(659)	(3,305)	(659)	0	0	0	0	0
2883	Lane Fire Authority	6/30/2017	Proportion	5.2	0.0	43,234	0	1,659	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2017	Contribution	5.2	0.0	230,042	0	8,847	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2022	Proportion	5.4	4.4	608,648	495,935	112,713	112,713	112,713	112,713	112,713	45,083	0
2884	North Central Public Health District	6/30/2022	Contribution	5.4	4.4	(131,764)	(107,363)	(24,401)	(24,401)	(24,401)	(24,401)	(24,401)	(9,759)	0
2884	North Central Public Health District	6/30/2021	Proportion	5.5	3.5	300,070	190,954	54,558	54,558	54,558	54,558	27,280	0	0
2884	North Central Public Health District	6/30/2021	Contribution	5.5	3.5	(187,516)	(119,328)	(34,094)	(34,094)	(34,094)	(34,094)	(17,046)	0	0
2884	North Central Public Health District	6/30/2020	Proportion	5.4	2.4	(498,173)	(221,411)	(92,254)	(92,254)	(92,254)	(92,254)	0	0	0
2884	North Central Public Health District	6/30/2020	Contribution	5.4	2.4	49,524	22,011	9,171	9,171	9,171	3,669	0	0	0
2884	North Central Public Health District	6/30/2019	Proportion	5.3	1.3	276,959	67,935	52,256	52,256	15,679	0	0	0	0
2884	North Central Public Health District	6/30/2019	Contribution	5.3	1.3	(81,045)	(19,877)	(15,292)	(15,292)	(4,585)	0	0	0	0
2884	North Central Public Health District	6/30/2018	Proportion	5.2	0.2	104,950	4,035	20,183	4,035	0	0	0	0	0
2884	North Central Public Health District	6/30/2018	Contribution	5.2	0.2	14,220	545	2,735	545	0	0	0	0	0
2884	North Central Public Health District	6/30/2017	Proportion	5.2	0.0	225,653	0	8,678	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2017	Contribution	5.2	0.0	25,485	0	980	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	(37,519)	(30,571)	(6,948)	(6,948)	(6,948)	(6,948)	(6,948)	(2,779)	0
2885	Siletz Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	7,520	6,127	1,393	1,393	1,393	1,393	555	0	0
2885	Siletz Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	29,628	18,854	5,387	5,387	5,387	2,693	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(2,250)	(1,432)	(409)	(409)	(409)	(205)	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	(78,686)	(34,973)	(14,571)	(14,571)	(14,571)	(5,831)	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	1,509	672	279	279	114	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(22,634)	(5,550)	(4,271)	(4,271)	(1,279)	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(7,034)	(1,726)	(1,327)	(1,327)	(399)	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	6,621	256	1,273	256	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	2,193	83	422	83	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	2,031	0	76	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	1,382	0	52	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2022	Proportion	5.4	4.4	8,596	7,004	1,592	1,592	1,592	1,592	636	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2022	Contribution	5.4	4.4	10,794	8,795	1,999	1,999	1,999	1,999	799	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2021	Proportion	5.5	3.5	(10,672)	(6,792)	(1,940)	(1,940)	(1,940)	(972)	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2021	Contribution	5.5	3.5	(4,608)	(2,932)	(838)	(838)	(838)	(418)	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2020	Proportion	5.4	2.4	(543,089)	(241,373)	(100,572)	(100,572)	(100,572)	(40,229)	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2020	Contribution	5.4	2.4	1,966	874	364	364	146	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2019	Proportion	5.3	1.3	(229,153)	(56,209)	(43,236)	(43,236)	(12,973)	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2019	Contribution	5.3	1.3	(63,839)	(15,659)	(12,045)	(12,045)	(3,614)	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2018	Proportion	5.2	0.2	358,903	13,803	69,020	13,803	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2018	Contribution	5.2	0.2	(56,666)	(2,181)	(10,897)	(2,181)	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2017	Proportion	5.2	0.0	212,946	0	8,191	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2017	Contribution	5.2	0.0	40,521	0	1,561	0	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2022	Proportion	5.4	4.4	1,447,978	1,179,834	268,144	268,144	268,144	268,144	107,258	0	0
2887	Umatilla County Fire District #1	6/30/2022	Contribution	5.4	4.4	(172,581)	(140,622)	(31,959)	(31,959)	(31,959)	(31,959)	(12,786)	0	0
2887	Umatilla County Fire District #1	6/30/2021	Proportion	5.5	3.5	128,453	81,743	23,355	23,355	23,355	11,678	0	0	0
2887	Umatilla County Fire District #1	6/30/2021	Contribution	5.5	3.5	(646,426)	(411,362)	(117,532)	(117,532)	(117,532)	(58,766)	0	0	0
2887	Umatilla County Fire District #1	6/30/2020	Proportion	5.4	2.4	251,009	111,560	46,483	46,483	18,594	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2020	Contribution	5.4	2.4	193,668	86,076	35,864	35,864	14,348	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2019	Proportion	5.3	1.3	(271,944)	(66,704)	(51,310)	(51,310)	(15,394)	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2019	Contribution	5.3	1.3	94,560	23,192	17,842	17,842	5,350	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2018	Proportion	5.2	0.2	1,395,950	53,690	268,452	53,690	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2018	Contribution	5.2	0.2	(116,221)	(4,471)	(22,350)	(4,471)	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2017	Proportion	5.2	0.0	(148,530)	0	(5,715)	0	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2017	Contribution	5.2	0.0	101,342	0	3,897	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2022	Proportion	5.4	4.4	(358,849)	(292,395)	(66,454)	(66,454)	(66,454)	(66,454)	(26,579)	0	0
2888	Oak Lodge Water Services District	6/30/2022	Contribution	5.4	4.4	564,759	460,174	104,585	104,585	104,585	104,585	41,834	0	0
2888	Oak Lodge Water Services District	6/30/2021	Proportion	5.5	3.5	(265,125)	(168,715)	(48,205)	(48,205)	(48,205)	(24,100)	0	0	0
2888	Oak Lodge Water Services District	6/30/2021	Contribution	5.5	3.5	731,033	465,203	132,915	132,915	132,915	66,458	0	0	0
2888	Oak Lodge Water Services District	6/30/2020	Proportion	5.4	2.4	(266,871)	(118,608)	(49,421)	(49,421)	(19,766)	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2020	Contribution	5.4	2.4	553,297	245,911	102,462	102,462	40,987	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2019	Proportion	5.3	1.3	(96,881)	(23,765)	(18,279)	(18,279)	(5,486)	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2019	Contribution	5.3	1.3	245,464	60,208	46,314	46,314	13,894	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2018	Proportion	5.2	0.2	(192,082)	(7,387)	(36,939)	(7,387)	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2018	Contribution	5.2	0.2	(50,108)	(1,928)	(9,636)	(1,928)	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2017	Proportion	5.2	0.0	(243,700)	0	(9,375)	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2017	Contribution	5.2	0.0	68,518	0	2,633	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2022	Proportion	5.4	4.4	(64,720)	(52,735)	(11,985)	(11,985)	(11,985)	(11,985)	(4,795)	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2022	Contribution	5.4	4.4	(4,372)	(3,562)	(810)	(810)	(810)	(810)	(322)	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2021	Proportion	5.5	3.5	(106,756)	(67,936)	(19,410)	(19,410)	(19,410)	(9,706)	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2021	Contribution	5.5	3.5	(23,247)	(14,793)	(4,227)	(4,227)	(4,227)	(2,112)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2889	Mid-Valley Behavioral Care Network	6/30/2020	Proportion	5.4	2.4	(529,693)	(235,420)	(98,091)	(98,091)	(98,091)	(98,091)	(39,238)	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2020	Contribution	5.4	2.4	(12,431)	(5,525)	(2,302)	(2,302)	(2,302)	(2,302)	(921)	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2019	Proportion	5.3	1.3	628,302	154,110	118,548	118,548	118,548	35,562	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2019	Contribution	5.3	1.3	(23,369)	(5,733)	(4,409)	(4,409)	(4,409)	(1,324)	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2018	Contribution	5.2	0.2	124,652	4,792	23,972	4,792	4,792	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2017	Contribution	5.2	0.0	32,807	0	1,262	0	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2022	Proportion	5.4	4.4	7,093	5,779	1,314	1,314	1,314	1,314	1,314	523	0
2890	Central Cascades Fire and EMS	6/30/2022	Contribution	5.4	4.4	2,261	1,842	419	419	419	419	419	166	0
2890	Central Cascades Fire and EMS	6/30/2021	Proportion	5.5	3.5	(8,151)	(5,187)	(1,482)	(1,482)	(1,482)	(1,482)	(741)	0	0
2890	Central Cascades Fire and EMS	6/30/2021	Contribution	5.5	3.5	(5,824)	(3,706)	(1,059)	(1,059)	(1,059)	(1,059)	(529)	0	0
2890	Central Cascades Fire and EMS	6/30/2020	Proportion	5.4	2.4	55,548	24,687	10,287	10,287	10,287	4,113	0	0	0
2890	Central Cascades Fire and EMS	6/30/2020	Contribution	5.4	2.4	(2,588)	(1,151)	(479)	(479)	(479)	(193)	0	0	0
2890	Central Cascades Fire and EMS	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2019	Contribution	5.3	1.3	5,770	1,414	1,089	1,089	325	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2018	Contribution	5.2	0.2	2,335	90	449	90	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2022	Proportion	5.4	4.4	15,609	12,718	2,891	2,891	2,891	2,891	2,891	1,154	0
2891	Grant County Emergency Communications Agency	6/30/2022	Contribution	5.4	4.4	(8,070)	(6,576)	(1,494)	(1,494)	(1,494)	(1,494)	(1,494)	(600)	0
2891	Grant County Emergency Communications Agency	6/30/2021	Proportion	5.5	3.5	63,373	40,329	11,522	11,522	11,522	5,763	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2021	Contribution	5.5	3.5	(16,608)	(10,568)	(3,020)	(3,020)	(3,020)	(3,020)	(1,508)	0	0
2891	Grant County Emergency Communications Agency	6/30/2020	Proportion	5.4	2.4	127,587	56,706	23,627	23,627	23,627	9,452	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2020	Contribution	5.4	2.4	17,891	7,952	3,313	3,313	3,313	1,326	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2019	Contribution	5.3	1.3	24,930	6,114	4,704	4,704	1,410	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2018	Contribution	5.2	0.2	6,627	257	1,274	257	0	0	0	0	0
2892	Lake Health District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2020	Proportion	5.4	2.4	(17,746)	(7,888)	(3,286)	(3,286)	(3,286)	(1,316)	0	0	0
2892	Lake Health District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2019	Proportion	5.3	1.3	14,977	3,673	2,826	2,826	847	0	0	0	0
2892	Lake Health District	6/30/2019	Contribution	5.3	1.3	3,956	972	746	746	226	0	0	0	0
2892	Lake Health District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2018	Contribution	5.2	0.2	3,287	127	632	127	0	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2022	Proportion	5.4	4.4	53,020	43,201	9,819	9,819	9,819	9,819	9,819	3,925	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2022	Contribution	5.4	4.4	(14,391)	(11,726)	(2,665)	(2,665)	(2,665)	(2,665)	(1,066)	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2021	Proportion	5.5	3.5	138,653	88,233	25,210	25,210	25,210	12,603	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2021	Contribution	5.5	3.5	(74,003)	(47,093)	(13,455)	(13,455)	(13,455)	(13,455)	(6,728)	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2020	Proportion	5.4	2.4	(12,691)	(5,641)	(2,350)	(2,350)	(2,350)	(941)	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2020	Contribution	5.4	2.4	45,356	20,159	8,399	8,399	8,399	3,361	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2019	Proportion	5.3	1.3	17,480	4,288	3,298	3,298	990	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2019	Contribution	5.3	1.3	4,361	1,069	823	823	246	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2018	Proportion	5.2	0.2	206,579	7,944	39,727	7,944	0	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2018	Contribution	5.2	0.2	8,640	335	1,661	335	0	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2017	Proportion	5.2	0.0	(77,775)	0	(2,990)	0	0	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2017	Contribution	5.2	0.0	33,925	0	1,305	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2022	Proportion	5.4	4.4	2,984	2,431	553	553	553	553	553	219	0
2894	Greater Toledo Pool Recreation District	6/30/2022	Contribution	5.4	4.4	(1,696)	(1,382)	(314)	(314)	(314)	(314)	(314)	(126)	0
2894	Greater Toledo Pool Recreation District	6/30/2021	Proportion	5.5	3.5	(256)	(162)	(47)	(47)	(47)	(21)	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2021	Contribution	5.5	3.5	(1,168)	(744)	(212)	(212)	(212)	(108)	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2020	Proportion	5.4	2.4	9,017	4,007	1,670	1,670	1,670	667	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2020	Contribution	5.4	2.4	185	83	34	34	34	15	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2019	Contribution	5.3	1.3	1,373	337	259	259	78	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2018	Contribution	5.2	0.2	561	21	108	21	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2022	Proportion	5.4	4.4	632,753	515,577	117,176	117,176	117,176	117,176	117,176	46,873	0
2895	Western Lane Fire and EMS Authority	6/30/2022	Contribution	5.4	4.4	556,874	453,749	103,125	103,125	103,125	103,125	103,125	41,249	0
2895	Western Lane Fire and EMS Authority	6/30/2021	Proportion	5.5	3.5	180,523	114,879	32,822	32,822	32,822	16,413	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2021	Contribution	5.5	3.5	(462,978)	(294,622)	(84,178)	(84,178)	(84,178)	(42,088)	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2020	Proportion	5.4	2.4	173,582	77,147	32,145	32,145	32,145	12,857	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2020	Contribution	5.4	2.4	39,389	17,507	7,294	7,294	2,919	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2019	Proportion	5.3	1.3	(582,796)	(142,948)	(109,962)	(109,962)	(32,986)	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2019	Contribution	5.3	1.3	262,879	64,479	49,600	49,600	14,879	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2895	Western Lane Fire and EMS Authority	6/30/2018	Proportion	5.2	0.2	732,938	28,188	140,950	28,188	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2018	Contribution	5.2	0.2	(68,396)	(2,631)	(13,153)	(2,631)	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2017	Proportion	5.2	0.0	(82,712)	0	(3,182)	0	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2017	Contribution	5.2	0.0	85,950	0	3,310	0	0	0	0	0	0
2897	Morrow County	6/30/2022	Proportion	5.4	4.4	289,029	235,505	53,524	53,524	53,524	53,524	53,524	21,409	0
2897	Morrow County	6/30/2022	Contribution	5.4	4.4	49,883	40,645	9,238	9,238	9,238	9,238	9,238	3,693	0
2897	Morrow County	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
2897	Morrow County	6/30/2021	Contribution	5.5	3.5	61,871	39,373	11,249	11,249	11,249	11,249	5,626	0	0
2897	Morrow County	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2897	Morrow County	6/30/2020	Contribution	5.4	2.4	1,050	468	194	194	194	80	0	0	0
2899	New Carlton Fire District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2899	New Carlton Fire District	6/30/2022	Contribution	5.4	4.4	42,575	34,691	7,884	7,884	7,884	7,884	7,884	3,155	0
2900	Clatsop Community College	6/30/2022	Proportion	5.4	4.4	33,015	26,901	6,114	6,114	6,114	6,114	6,114	2,445	0
2900	Clatsop Community College	6/30/2022	Contribution	5.4	4.4	(355,779)	(289,894)	(65,885)	(65,885)	(65,885)	(65,885)	(65,885)	(26,354)	0
2900	Clatsop Community College	6/30/2021	Proportion	5.5	3.5	435,054	276,852	79,101	79,101	79,101	79,101	39,549	0	0
2900	Clatsop Community College	6/30/2021	Contribution	5.5	3.5	(1,320,806)	(840,512)	(240,147)	(240,147)	(240,147)	(240,147)	(120,071)	0	0
2900	Clatsop Community College	6/30/2020	Proportion	5.4	2.4	476,371	211,720	88,217	88,217	88,217	88,217	35,286	0	0
2900	Clatsop Community College	6/30/2020	Contribution	5.4	2.4	(457,997)	(203,555)	(84,814)	(84,814)	(84,814)	(33,927)	0	0	0
2900	Clatsop Community College	6/30/2019	Proportion	5.3	1.3	1,134,160	278,192	213,992	213,992	64,200	0	0	0	0
2900	Clatsop Community College	6/30/2019	Contribution	5.3	1.3	(474,396)	(116,360)	(89,509)	(89,509)	(26,851)	0	0	0	0
2900	Clatsop Community College	6/30/2018	Proportion	5.2	0.2	328,007	12,617	63,078	12,617	0	0	0	0	0
2900	Clatsop Community College	6/30/2018	Contribution	5.2	0.2	(320,291)	(12,321)	(61,594)	(12,321)	0	0	0	0	0
2900	Clatsop Community College	6/30/2017	Proportion	5.2	0.0	(93,729)	0	(3,604)	0	0	0	0	0	0
2900	Clatsop Community College	6/30/2017	Contribution	5.2	0.0	(165,683)	0	(6,373)	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2022	Proportion	5.4	4.4	(2,115,773)	(1,723,963)	(391,810)	(391,810)	(391,810)	(391,810)	(391,810)	(156,723)	0
2901	Blue Mountain Community College	6/30/2022	Contribution	5.4	4.4	(265,763)	(216,548)	(49,215)	(49,215)	(49,215)	(49,215)	(49,215)	(19,688)	0
2901	Blue Mountain Community College	6/30/2021	Proportion	5.5	3.5	(381,063)	(242,495)	(69,284)	(69,284)	(69,284)	(69,284)	(34,643)	0	0
2901	Blue Mountain Community College	6/30/2021	Contribution	5.5	3.5	(2,092,790)	(1,331,776)	(380,507)	(380,507)	(380,507)	(380,507)	(190,255)	0	0
2901	Blue Mountain Community College	6/30/2020	Proportion	5.4	2.4	400,585	178,039	74,182	74,182	29,675	0	0	0	0
2901	Blue Mountain Community College	6/30/2020	Contribution	5.4	2.4	(378,717)	(168,318)	(70,133)	(70,133)	(28,052)	0	0	0	0
2901	Blue Mountain Community College	6/30/2019	Proportion	5.3	1.3	(1,057,799)	(259,459)	(199,585)	(199,585)	(59,874)	0	0	0	0
2901	Blue Mountain Community College	6/30/2019	Contribution	5.3	1.3	(514,876)	(126,292)	(97,146)	(97,146)	(29,146)	0	0	0	0
2901	Blue Mountain Community College	6/30/2018	Proportion	5.2	0.2	468,332	18,012	90,064	18,012	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2018	Contribution	5.2	0.2	(520,670)	(20,025)	(100,129)	(20,025)	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2017	Proportion	5.2	0.0	254,220	0	9,780	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2017	Contribution	5.2	0.0	(138,837)	0	(5,342)	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2022	Proportion	5.4	4.4	(1,525,516)	(1,243,013)	(282,503)	(282,503)	(282,503)	(282,503)	(282,503)	(113,001)	0
2902	Treasure Valley Community College	6/30/2022	Contribution	5.4	4.4	(576,369)	(469,634)	(106,735)	(106,735)	(106,735)	(106,735)	(106,735)	(42,694)	0
2902	Treasure Valley Community College	6/30/2021	Proportion	5.5	3.5	509,137	323,997	92,570	92,570	92,570	92,570	46,287	0	0
2902	Treasure Valley Community College	6/30/2021	Contribution	5.5	3.5	(1,661,547)	(1,057,349)	(302,099)	(302,099)	(302,099)	(302,099)	(151,052)	0	0
2902	Treasure Valley Community College	6/30/2020	Proportion	5.4	2.4	(2,147,661)	(954,516)	(397,715)	(397,715)	(397,715)	(159,086)	0	0	0
2902	Treasure Valley Community College	6/30/2020	Contribution	5.4	2.4	(405,123)	(180,054)	(75,023)	(75,023)	(75,023)	(30,008)	0	0	0
2902	Treasure Valley Community College	6/30/2019	Proportion	5.3	1.3	380,395	93,303	71,773	71,773	21,530	0	0	0	0
2902	Treasure Valley Community College	6/30/2019	Contribution	5.3	1.3	(805,941)	(197,685)	(152,064)	(152,064)	(45,621)	0	0	0	0
2902	Treasure Valley Community College	6/30/2018	Proportion	5.2	0.2	(1,399,331)	(53,821)	(269,102)	(53,821)	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2018	Contribution	5.2	0.2	(454,335)	(17,475)	(87,372)	(17,475)	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2017	Proportion	5.2	0.0	(552,100)	0	(21,235)	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2017	Contribution	5.2	0.0	(438,210)	0	(16,855)	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2022	Proportion	5.4	4.4	(2,670,862)	(2,176,258)	(494,604)	(494,604)	(494,604)	(494,604)	(494,604)	(197,842)	0
2903	Umpqua Community College	6/30/2022	Contribution	5.4	4.4	(141,116)	(114,983)	(26,133)	(26,133)	(26,133)	(26,133)	(26,133)	(10,451)	0
2903	Umpqua Community College	6/30/2021	Proportion	5.5	3.5	(9,382,284)	(5,970,544)	(1,705,870)	(1,705,870)	(1,705,870)	(1,705,870)	(852,934)	0	0
2903	Umpqua Community College	6/30/2021	Contribution	5.5	3.5	16,320,758	10,385,936	2,967,411	2,967,411	2,967,411	2,967,411	1,483,703	0	0
2903	Umpqua Community College	6/30/2020	Proportion	5.4	2.4	(463,666)	(206,074)	(85,864)	(85,864)	0	0	0	0	0
2903	Umpqua Community College	6/30/2020	Contribution	5.4	2.4	(629,374)	(279,721)	(116,551)	(116,551)	(116,551)	(46,619)	0	0	0
2903	Umpqua Community College	6/30/2019	Proportion	5.3	1.3	798,367	195,827	150,635	150,635	45,192	0	0	0	0
2903	Umpqua Community College	6/30/2019	Contribution	5.3	1.3	(835,217)	(204,865)	(157,588)	(157,588)	(47,277)	0	0	0	0
2903	Umpqua Community College	6/30/2018	Proportion	5.2	0.2	(1,156,898)	(44,498)	(222,480)	(44,498)	0	0	0	0	0
2903	Umpqua Community College	6/30/2018	Contribution	5.2	0.2	(708,772)	(27,262)	(136,302)	(27,262)	0	0	0	0	0
2903	Umpqua Community College	6/30/2017	Proportion	5.2	0.0	(670,921)	0	(25,806)	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2017	Contribution	5.2	0.0	(297,248)	0	(11,433)	0	0	0	0	0	0
2904	Lane Community College	6/30/2022	Proportion	5.4	4.4	(15,983,038)	(13,023,216)	(2,959,822)	(2,959,822)	(2,959,822)	(2,959,822)	(2,959,822)	(1,183,928)	0
2904	Lane Community College	6/30/2022	Contribution	5.4	4.4	(216,616)	(176,502)	(40,114)	(40,114)	(40,114)	(40,114)	(40,114)	(16,046)	0
2904	Lane Community College	6/30/2021	Proportion	5.5	3.5	(29,521,717)	(18,786,547)	(5,367,585)	(5,367,585)	(5,367,585)	(5,367,585)	(2,683,792)	0	0
2904	Lane Community College	6/30/2021	Contribution	5.5	3.5	67,457,801	42,927,691	12,265,055	12,265,055	12,265,055	12,265,055	6,132,526	0	0
2904	Lane Community College	6/30/2020	Proportion	5.4	2.4	(2,412,819)	(1,072,365)	(446,818)	(446,818)	0	0	0	0	0
2904	Lane Community College	6/30/2020	Contribution	5.4	2.4	(2,639,108)	(1,172,936)	(488,724)	(488,724)	(488,724)	(195,488)	0	0	0
2904	Lane Community College	6/30/2019	Proportion	5.3	1.3	1,344,817	329,861	253,739	253,739	76,122	0	0	0	0
2904	Lane Community College	6/30/2019	Contribution	5.3	1.3	(3,426,647)	(840,499)	(646,537)	(646,537)	(193,962)	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2904	Lane Community College	6/30/2018	Proportion	5.2	0.2	(3,207,878)	(123,378)	(616,900)	(123,378)	0	0	0	0	0	0
2904	Lane Community College	6/30/2018	Contribution	5.2	0.2	(2,051,556)	(78,906)	(394,530)	(78,906)	0	0	0	0	0	0
2904	Lane Community College	6/30/2017	Proportion	5.2	0.0	(2,338,110)	0	(89,925)	0	0	0	0	0	0	0
2904	Lane Community College	6/30/2017	Contribution	5.2	0.0	(1,424,044)	0	(54,769)	0	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2022	Proportion	5.4	4.4	(15,187,232)	(12,374,782)	(2,812,450)	(2,812,450)	(2,812,450)	(2,812,450)	(2,812,450)	(2,812,450)	(1,124,982)	0
2905	Mt Hood Community College	6/30/2022	Contribution	5.4	4.4	(1,320,883)	(1,076,275)	(244,608)	(244,608)	(244,608)	(244,608)	(244,608)	(244,608)	(97,843)	0
2905	Mt Hood Community College	6/30/2021	Proportion	5.5	3.5	(25,882,102)	(16,470,428)	(4,705,837)	(4,705,837)	(4,705,837)	(4,705,837)	(4,705,837)	(2,352,917)	0	0
2905	Mt Hood Community College	6/30/2021	Contribution	5.5	3.5	52,733,390	33,557,612	9,587,889	9,587,889	9,587,889	9,587,889	9,587,889	4,793,945	0	0
2905	Mt Hood Community College	6/30/2020	Proportion	5.4	2.4	797,826	354,588	147,746	147,746	147,746	147,746	59,096	0	0	0
2905	Mt Hood Community College	6/30/2020	Contribution	5.4	2.4	(3,732,082)	(1,658,704)	(691,126)	(691,126)	(691,126)	(276,452)	0	0	0	0
2905	Mt Hood Community College	6/30/2019	Proportion	5.3	1.3	6,606,174	1,620,382	1,246,448	1,246,448	373,934	0	0	0	0	0
2905	Mt Hood Community College	6/30/2019	Contribution	5.3	1.3	(4,131,572)	(1,013,404)	(779,542)	(779,542)	(233,862)	0	0	0	0	0
2905	Mt Hood Community College	6/30/2018	Proportion	5.2	0.2	590,666	111,667	22,331	0	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2018	Contribution	5.2	0.2	(4,483,849)	(172,454)	(862,279)	(172,454)	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2017	Proportion	5.2	0.0	3,751,959	0	144,304	0	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2017	Contribution	5.2	0.0	(2,505,222)	0	(96,357)	0	0	0	0	0	0	0
2906	Klamath Community College	6/30/2022	Proportion	5.4	4.4	1,266,900	1,032,289	234,611	234,611	234,611	234,611	234,611	93,845	0	0
2906	Klamath Community College	6/30/2022	Contribution	5.4	4.4	64,531	52,581	11,950	11,950	11,950	11,950	11,950	4,781	0	0
2906	Klamath Community College	6/30/2021	Proportion	5.5	3.5	(943,877)	(600,649)	(171,614)	(171,614)	(171,614)	(171,614)	(85,807)	0	0	0
2906	Klamath Community College	6/30/2021	Contribution	5.5	3.5	(1,336,804)	(850,694)	(243,055)	(243,055)	(243,055)	(243,055)	(121,529)	0	0	0
2906	Klamath Community College	6/30/2020	Proportion	5.4	2.4	1,646,526	731,790	304,912	304,912	304,912	121,966	0	0	0	0
2906	Klamath Community College	6/30/2020	Contribution	5.4	2.4	(138,884)	(61,727)	(25,719)	(25,719)	(25,719)	(10,289)	0	0	0	0
2906	Klamath Community College	6/30/2019	Proportion	5.3	1.3	(301,129)	(73,861)	(56,817)	(56,817)	(17,044)	0	0	0	0	0
2906	Klamath Community College	6/30/2019	Contribution	5.3	1.3	(90,027)	(22,083)	(16,986)	(16,986)	(5,097)	0	0	0	0	0
2906	Klamath Community College	6/30/2018	Proportion	5.2	0.2	751,012	28,887	144,425	28,887	0	0	0	0	0	0
2906	Klamath Community College	6/30/2018	Contribution	5.2	0.2	(57,090)	(2,195)	(10,979)	(2,195)	0	0	0	0	0	0
2906	Klamath Community College	6/30/2017	Proportion	5.2	0.0	1,090,159	0	41,544	0	0	0	0	0	0	0
2906	Klamath Community College	6/30/2017	Contribution	5.2	0.0	61,190	0	2,355	0	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2022	Proportion	5.4	4.4	(8,519,990)	(6,942,214)	(1,577,776)	(1,577,776)	(1,577,776)	(1,577,776)	(1,577,776)	(631,110)	0	0
2908	Clackamas Community College	6/30/2022	Contribution	5.4	4.4	(459,169)	(374,138)	(85,031)	(85,031)	(85,031)	(85,031)	(85,031)	(34,014)	0	0
2908	Clackamas Community College	6/30/2021	Proportion	5.5	3.5	(21,397,945)	(13,616,875)	(3,890,535)	(3,890,535)	(3,890,535)	(3,890,535)	(1,945,270)	0	0	0
2908	Clackamas Community College	6/30/2021	Contribution	5.5	3.5	46,007,188	29,277,302	8,364,943	8,364,943	8,364,943	8,364,943	4,182,473	0	0	0
2908	Clackamas Community College	6/30/2020	Proportion	5.4	2.4	(2,303,003)	(1,023,557)	(426,482)	(426,482)	(170,593)	0	0	0	0	0
2908	Clackamas Community College	6/30/2020	Contribution	5.4	2.4	(1,076,381)	(478,391)	(199,330)	(199,330)	(199,330)	(79,731)	0	0	0	0
2908	Clackamas Community College	6/30/2019	Proportion	5.3	1.3	2,067,723	507,179	390,136	390,136	117,043	0	0	0	0	0
2908	Clackamas Community College	6/30/2019	Contribution	5.3	1.3	(2,050,617)	(502,981)	(386,909)	(386,909)	(116,072)	0	0	0	0	0
2908	Clackamas Community College	6/30/2018	Proportion	5.2	0.2	2,260,665	86,950	434,743	86,950	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2018	Contribution	5.2	0.2	(1,520,480)	(58,480)	(292,400)	(58,480)	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2017	Proportion	5.2	0.0	428,481	0	16,481	0	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2017	Contribution	5.2	0.0	(654,763)	0	(25,183)	0	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2022	Proportion	5.4	4.4	99,646	81,193	18,453	18,453	18,453	18,453	7,381	0	0	0
2910	Linn-Benton Community College	6/30/2022	Contribution	5.4	4.4	(1,446,515)	(1,178,642)	(267,873)	(267,873)	(267,873)	(267,873)	(107,150)	0	0	0
2910	Linn-Benton Community College	6/30/2021	Proportion	5.5	3.5	2,110,250	1,342,886	383,682	383,682	383,682	191,840	0	0	0	0
2910	Linn-Benton Community College	6/30/2021	Contribution	5.5	3.5	(5,546,655)	(3,529,689)	(1,008,483)	(1,008,483)	(1,008,483)	(1,008,483)	(504,240)	0	0	0
2910	Linn-Benton Community College	6/30/2020	Proportion	5.4	2.4	(1,341,250)	(596,110)	(248,380)	(248,380)	(248,380)	(99,350)	0	0	0	0
2910	Linn-Benton Community College	6/30/2020	Contribution	5.4	2.4	(1,349,926)	(599,968)	(249,986)	(249,986)	(249,986)	(99,996)	0	0	0	0
2910	Linn-Benton Community College	6/30/2019	Proportion	5.3	1.3	1,511,465	370,737	285,182	285,182	85,555	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2019	Contribution	5.3	1.3	(2,078,289)	(509,769)	(392,130)	(392,130)	(117,639)	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2018	Proportion	5.2	0.2	1,103,382	42,437	212,189	42,437	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2018	Contribution	5.2	0.2	(1,487,293)	(57,203)	(286,018)	(57,203)	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2017	Proportion	5.2	0.0	856,141	0	32,931	0	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2017	Contribution	5.2	0.0	(716,814)	0	(27,569)	0	0	0	0	0	0	0
2918	Portland Community College	6/30/2022	Proportion	5.4	4.4	(43,991,828)	(35,845,193)	(8,146,635)	(8,146,635)	(8,146,635)	(8,146,635)	(3,258,653)	0	0	0
2918	Portland Community College	6/30/2022	Contribution	5.4	4.4	(2,762,115)	(2,250,612)	(511,503)	(511,503)	(511,503)	(511,503)	(204,600)	0	0	0
2918	Portland Community College	6/30/2021	Proportion	5.5	3.5	30,761,759	19,575,665	5,593,047	5,593,047	5,593,047	2,796,524	0	0	0	0
2918	Portland Community College	6/30/2021	Contribution	5.5	3.5	(19,378,962)	(12,332,066)	(3,523,448)	(3,523,448)	(3,523,448)	(1,761,722)	0	0	0	0
2918	Portland Community College	6/30/2020	Proportion	5.4	2.4	(24,164,119)	(10,739,608)	(4,474,837)	(4,474,837)	(4,474,837)	(1,789,934)	0	0	0	0
2918	Portland Community College	6/30/2020	Contribution	5.4	2.4	(4,293,502)	(1,908,223)	(795,093)	(795,093)	(795,093)	(318,037)	0	0	0	0
2918	Portland Community College	6/30/2019	Proportion	5.3	1.3	22,204,035	5,446,271	4,189,441	4,189,441	1,256,830	0	0	0	0	0
2918	Portland Community College	6/30/2019	Contribution	5.3	1.3	(8,031,448)	(1,969,976)	(1,515,368)	(1,515,368)	(454,608)	0	0	0	0	0
2918	Portland Community College	6/30/2018	Proportion	5.2	0.2	(83,038,501)	(3,193,791)	(15,968,942)	(3,193,791)	0	0	0	0	0	0
2918	Portland Community College	6/30/2018	Contribution	5.2	0.2	169,803,210	6,530,895	32,654,463	6,530,895	0	0	0	0	0	0
2918	Portland Community College	6/30/2017	Proportion	5.2	0.0	(173,805)	0	(6,685)	0	0	0	0	0	0	0
2918	Portland Community College	6/30/2017	Contribution	5.2	0.0	(2,457,135)	0	(94,505)	0	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2022	Proportion	5.4	4.4	(8,925,244)	(7,272,421)	(1,652,823)	(1,652,823)	(1,652,823)	(1,652,823)	(661,129)	0	0	0
2919	Chemeketa Community College	6/30/2022	Contribution	5.4	4.4	(1,193,854)	(972,770)	(221,084)	(221,084)	(221,084)	(88,434)	0	0	0	0
2919	Chemeketa Community College	6/30/2021	Proportion	5.5	3.5	(26,063,695)	(16,585,987)	(4,738,854)	(4,738,854)	(4,738,854)	(2,369,425)	0	0	0	0
2919	Chemeketa Community College	6/30/2021	Contribution	5.5	3.5	50,301,314	32,009,928	9,145,693	9,145,693	9,145,693	4,572,849	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2919	Chemeketa Community College	6/30/2020	Proportion	5.4	2.4	(5,358,175)	(2,381,410)	(992,255)	(992,255)	(992,255)	(992,255)	(396,900)	0	0	0
2919	Chemeketa Community College	6/30/2020	Contribution	5.4	2.4	(2,217,578)	(985,589)	(410,663)	(410,663)	(410,663)	(410,663)	(164,263)	0	0	0
2919	Chemeketa Community College	6/30/2019	Proportion	5.3	1.3	1,898,975	465,787	358,297	358,297	358,297	107,490	0	0	0	0
2919	Chemeketa Community College	6/30/2019	Contribution	5.3	1.3	2,858,346	701,102	539,311	539,311	539,311	161,791	0	0	0	0
2919	Chemeketa Community College	6/30/2018	Proportion	5.2	0.2	(1,283,168)	(49,353)	(246,763)	(49,353)	(49,353)	0	0	0	0	0
2919	Chemeketa Community College	6/30/2018	Contribution	5.2	0.2	(2,288,562)	(88,022)	(440,108)	(88,022)	(88,022)	0	0	0	0	0
2919	Chemeketa Community College	6/30/2017	Proportion	5.2	0.0	1,826,683	0	70,258	0	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2017	Contribution	5.2	0.0	(1,365,860)	0	(52,535)	0	0	0	0	0	0	0
2922	Rogue Community College	6/30/2022	Proportion	5.4	4.4	(7,910,801)	(6,445,838)	(1,464,963)	(1,464,963)	(1,464,963)	(1,464,963)	(1,464,963)	(1,464,963)	(585,986)	0
2922	Rogue Community College	6/30/2022	Contribution	5.4	4.4	114,319	93,149	21,170	21,170	21,170	21,170	21,170	21,170	8,469	0
2922	Rogue Community College	6/30/2021	Proportion	5.5	3.5	(14,514,468)	(9,236,480)	(2,638,994)	(2,638,994)	(2,638,994)	(2,638,994)	(1,319,498)	0	0	0
2922	Rogue Community College	6/30/2021	Contribution	5.5	3.5	29,164,133	18,558,993	5,302,570	5,302,570	5,302,570	5,302,570	2,651,283	0	0	0
2922	Rogue Community College	6/30/2020	Proportion	5.4	2.4	(789,593)	(350,930)	(146,221)	(146,221)	(146,221)	(146,221)	(58,488)	0	0	0
2922	Rogue Community College	6/30/2020	Contribution	5.4	2.4	(660,939)	(293,751)	(122,396)	(122,396)	(122,396)	(122,396)	(48,959)	0	0	0
2922	Rogue Community College	6/30/2019	Proportion	5.3	1.3	(193,818)	(47,542)	(36,569)	(36,569)	(36,569)	(10,973)	0	0	0	0
2922	Rogue Community College	6/30/2019	Contribution	5.3	1.3	(1,182,733)	(290,105)	(223,157)	(223,157)	(223,157)	(66,948)	0	0	0	0
2922	Rogue Community College	6/30/2018	Proportion	5.2	0.2	(1,288,111)	(49,541)	(247,714)	(49,541)	(49,541)	0	0	0	0	0
2922	Rogue Community College	6/30/2018	Contribution	5.2	0.2	(792,686)	(30,486)	(152,440)	(30,486)	(30,486)	0	0	0	0	0
2922	Rogue Community College	6/30/2017	Proportion	5.2	0.0	431,576	0	16,601	0	0	0	0	0	0	0
2922	Rogue Community College	6/30/2017	Contribution	5.2	0.0	(406,280)	0	(15,625)	0	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2022	Proportion	5.4	4.4	344,880	281,013	63,867	63,867	63,867	63,867	63,867	25,545	0	0
2995	Oregon Coast Community College	6/30/2022	Contribution	5.4	4.4	(63,927)	(52,089)	(11,838)	(11,838)	(11,838)	(11,838)	(11,838)	(4,737)	0	0
2995	Oregon Coast Community College	6/30/2021	Proportion	5.5	3.5	184,557	117,445	33,556	33,556	33,556	16,777	0	0	0	0
2995	Oregon Coast Community College	6/30/2021	Contribution	5.5	3.5	(506,321)	(322,205)	(92,058)	(92,058)	(92,058)	(92,058)	(46,031)	0	0	0
2995	Oregon Coast Community College	6/30/2020	Proportion	5.4	2.4	216,295	96,130	40,055	40,055	40,055	16,020	0	0	0	0
2995	Oregon Coast Community College	6/30/2020	Contribution	5.4	2.4	(103,207)	(45,871)	(19,112)	(19,112)	(19,112)	(7,647)	0	0	0	0
2995	Oregon Coast Community College	6/30/2019	Proportion	5.3	1.3	192,873	47,309	36,391	36,391	36,391	10,918	0	0	0	0
2995	Oregon Coast Community College	6/30/2019	Contribution	5.3	1.3	(224,744)	(55,124)	(42,405)	(42,405)	(42,405)	(12,719)	0	0	0	0
2995	Oregon Coast Community College	6/30/2018	Proportion	5.2	0.2	301,532	11,597	57,987	11,597	11,597	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2018	Contribution	5.2	0.2	(258,084)	(9,924)	(49,632)	(9,924)	(49,632)	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2017	Proportion	5.2	0.0	420,664	0	16,179	0	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2017	Contribution	5.2	0.0	(67,669)	0	(2,604)	0	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2022	Proportion	5.4	4.4	87,039	70,921	16,118	16,118	16,118	16,118	16,118	6,449	0	0
2996	Columbia Gorge Community College	6/30/2022	Contribution	5.4	4.4	(62,370)	(50,820)	(11,550)	(11,550)	(11,550)	(11,550)	(11,550)	(4,620)	0	0
2996	Columbia Gorge Community College	6/30/2021	Proportion	5.5	3.5	373,514	237,690	67,912	67,912	67,912	67,912	33,954	0	0	0
2996	Columbia Gorge Community College	6/30/2021	Contribution	5.5	3.5	(880,220)	(560,140)	(160,040)	(160,040)	(160,040)	(160,040)	(80,020)	0	0	0
2996	Columbia Gorge Community College	6/30/2020	Proportion	5.4	2.4	(253,067)	(112,475)	(46,864)	(46,864)	(46,864)	(18,747)	0	0	0	0
2996	Columbia Gorge Community College	6/30/2020	Contribution	5.4	2.4	(136,757)	(60,782)	(25,325)	(25,325)	(25,325)	(10,132)	0	0	0	0
2996	Columbia Gorge Community College	6/30/2019	Proportion	5.3	1.3	(88,732)	(21,764)	(16,742)	(16,742)	(16,742)	(5,022)	0	0	0	0
2996	Columbia Gorge Community College	6/30/2019	Contribution	5.3	1.3	(250,194)	(61,370)	(47,206)	(47,206)	(47,206)	(14,164)	0	0	0	0
2996	Columbia Gorge Community College	6/30/2018	Proportion	5.2	0.2	(134,215)	(5,160)	(25,811)	(5,160)	(5,160)	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2018	Contribution	5.2	0.2	(207,054)	(7,964)	(39,818)	(7,964)	(7,964)	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2017	Proportion	5.2	0.0	(28,017)	0	(1,077)	0	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2017	Contribution	5.2	0.0	(89,389)	0	(3,439)	0	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2022	Proportion	5.4	4.4	65,257	53,172	12,085	12,085	12,085	12,085	12,085	4,832	0	0
2997	Tillamook Bay Community College	6/30/2022	Contribution	5.4	4.4	(461,079)	(375,694)	(85,385)	(85,385)	(85,385)	(85,385)	(85,385)	(34,154)	0	0
2997	Tillamook Bay Community College	6/30/2021	Proportion	5.5	3.5	1,079,007	686,641	196,183	196,183	196,183	196,183	98,092	0	0	0
2997	Tillamook Bay Community College	6/30/2021	Contribution	5.5	3.5	(516,230)	(328,510)	(93,860)	(93,860)	(93,860)	(93,860)	(46,930)	0	0	0
2997	Tillamook Bay Community College	6/30/2020	Proportion	5.4	2.4	(148,512)	(66,006)	(27,502)	(27,502)	(27,502)	(11,002)	0	0	0	0
2997	Tillamook Bay Community College	6/30/2020	Contribution	5.4	2.4	26,612	11,828	4,928	4,928	4,928	1,972	0	0	0	0
2997	Tillamook Bay Community College	6/30/2019	Proportion	5.3	1.3	100,226	24,582	18,911	18,911	18,911	5,671	0	0	0	0
2997	Tillamook Bay Community College	6/30/2019	Contribution	5.3	1.3	(97,555)	(23,927)	(18,407)	(18,407)	(18,407)	(5,520)	0	0	0	0
2997	Tillamook Bay Community College	6/30/2018	Proportion	5.2	0.2	220,026	8,461	42,313	8,461	8,461	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2018	Contribution	5.2	0.2	(113,202)	(4,352)	(21,770)	(4,352)	(4,352)	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2017	Proportion	5.2	0.0	225,227	0	8,662	0	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2017	Contribution	5.2	0.0	(37,033)	0	(1,423)	0	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2022	Proportion	5.4	4.4	(2,169,987)	(1,768,138)	(401,849)	(401,849)	(401,849)	(401,849)	(401,849)	(160,742)	0	0
2998	Southwestern Community College	6/30/2022	Contribution	5.4	4.4	(458,973)	(373,978)	(84,995)	(84,995)	(84,995)	(84,995)	(84,995)	(33,998)	0	0
2998	Southwestern Community College	6/30/2021	Proportion	5.5	3.5	(871,250)	(554,432)	(158,409)	(158,409)	(158,409)	(158,409)	(79,205)	0	0	0
2998	Southwestern Community College	6/30/2021	Contribution	5.5	3.5	(2,058,643)	(1,310,045)	(374,299)	(374,299)	(374,299)	(374,299)	(187,148)	0	0	0
2998	Southwestern Community College	6/30/2020	Proportion	5.4	2.4	596,612	265,160	110,484	110,484	110,484	44,192	0	0	0	0
2998	Southwestern Community College	6/30/2020	Contribution	5.4	2.4	(789,385)	(350,839)	(146,182)	(146,182)	(146,182)	(58,475)	0	0	0	0
2998	Southwestern Community College	6/30/2019	Proportion	5.3	1.3	181,505	44,521	34,246	34,246	34,246	10,275	0	0	0	0
2998	Southwestern Community College	6/30/2019	Contribution	5.3	1.3	(816,505)	(200,273)	(154,058)	(154,058)	(154,058)	(46,215)	0	0	0	0
2998	Southwestern Community College	6/30/2018	Proportion	5.2	0.2	62,481	2,401	12,016	2,401	2,401	0	0	0	0	0
2998	Southwestern Community College	6/30/2018	Contribution	5.2	0.2	(685,763)	(26,373)	(131,878)	(26,373)	(26,373)	0	0	0	0	0
2998	Southwestern Community College	6/30/2017	Proportion	5.2	0.0	325,744	0	12,529	0	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2017	Contribution	5.2	0.0	(484,563)	0	(18,638)	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2999	Central Oregon Community College	6/30/2022	Proportion	5.4	4.4	(2,178,391)	(1,774,985)	(403,406)	(403,406)	(403,406)	(403,406)	(403,406)	(403,406)	(161,361)	0
2999	Central Oregon Community College	6/30/2022	Contribution	5.4	4.4	(307,341)	(250,426)	(56,915)	(56,915)	(56,915)	(56,915)	(56,915)	(56,915)	(22,766)	0
2999	Central Oregon Community College	6/30/2021	Proportion	5.5	3.5	1,170,327	744,753	212,787	212,787	212,787	212,787	212,787	212,787	0	0
2999	Central Oregon Community College	6/30/2021	Contribution	5.5	3.5	(4,402,115)	(2,801,345)	(800,385)	(800,385)	(800,385)	(800,385)	(800,385)	(400,190)	0	0
2999	Central Oregon Community College	6/30/2020	Proportion	5.4	2.4	(2,673,687)	(1,188,306)	(495,127)	(495,127)	(495,127)	(495,127)	(495,127)	0	0	0
2999	Central Oregon Community College	6/30/2020	Contribution	5.4	2.4	(290,096)	(128,933)	(53,721)	(53,721)	(53,721)	(53,721)	(21,491)	0	0	0
2999	Central Oregon Community College	6/30/2019	Proportion	5.3	1.3	(1,482,356)	(363,596)	(279,690)	(279,690)	(279,690)	(279,690)	(83,906)	0	0	0
2999	Central Oregon Community College	6/30/2019	Contribution	5.3	1.3	(1,259,245)	(308,873)	(237,593)	(237,593)	(237,593)	(71,280)	0	0	0	0
2999	Central Oregon Community College	6/30/2018	Proportion	5.2	0.2	203,491	7,826	39,133	7,826	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2018	Contribution	5.2	0.2	(910,362)	(35,012)	(175,070)	(35,012)	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2017	Proportion	5.2	0.0	14,056	0	541	0	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2017	Contribution	5.2	0.0	(83,797)	0	(3,222)	0	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2022	Proportion	5.4	4.4	(3,834,866)	(3,124,706)	(710,160)	(710,160)	(710,160)	(710,160)	(710,160)	(710,160)	(284,066)	0
3003	Baker School District 5J	6/30/2022	Contribution	5.4	4.4	108,392	88,319	20,073	20,073	20,073	20,073	20,073	20,073	8,027	0
3003	Baker School District 5J	6/30/2021	Proportion	5.5	3.5	(9,821,242)	(6,249,882)	(1,785,680)	(1,785,680)	(1,785,680)	(1,785,680)	(892,842)	0	0	0
3003	Baker School District 5J	6/30/2021	Contribution	5.5	3.5	18,532,978	11,793,714	3,369,632	3,369,632	3,369,632	3,369,632	1,684,818	0	0	0
3003	Baker School District 5J	6/30/2020	Proportion	5.4	2.4	(1,537,558)	(683,359)	(284,733)	(284,733)	(284,733)	(284,733)	(113,893)	0	0	0
3003	Baker School District 5J	6/30/2020	Contribution	5.4	2.4	(128,574)	(57,144)	(23,810)	(23,810)	(23,810)	(23,810)	(9,524)	0	0	0
3003	Baker School District 5J	6/30/2019	Proportion	5.3	1.3	10,423	2,555	1,967	1,967	588	0	0	0	0	0
3003	Baker School District 5J	6/30/2019	Contribution	5.3	1.3	(263,942)	(64,742)	(49,800)	(49,800)	(14,942)	0	0	0	0	0
3003	Baker School District 5J	6/30/2018	Proportion	5.2	0.2	(891,571)	(34,291)	(171,456)	(34,291)	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2018	Contribution	5.2	0.2	(260,772)	(10,032)	(50,148)	(10,032)	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2017	Proportion	5.2	0.0	545,876	0	20,996	0	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2017	Contribution	5.2	0.0	(246,601)	0	(9,486)	0	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2022	Proportion	5.4	4.4	20,226	16,480	3,746	3,746	3,746	3,746	3,746	1,496	0	0
3008	Huntington School District 16J	6/30/2022	Contribution	5.4	4.4	88,655	72,237	16,418	16,418	16,418	16,418	16,418	6,565	0	0
3008	Huntington School District 16J	6/30/2021	Proportion	5.5	3.5	(99,781)	(63,497)	(18,142)	(18,142)	(18,142)	(18,142)	(9,071)	0	0	0
3008	Huntington School District 16J	6/30/2021	Contribution	5.5	3.5	(86,456)	(55,018)	(15,719)	(15,719)	(15,719)	(15,719)	(7,861)	0	0	0
3008	Huntington School District 16J	6/30/2020	Proportion	5.4	2.4	(65,466)	(29,097)	(12,123)	(12,123)	(12,123)	(12,123)	(4,851)	0	0	0
3008	Huntington School District 16J	6/30/2020	Contribution	5.4	2.4	58,009	25,783	10,742	10,742	10,742	4,299	0	0	0	0
3008	Huntington School District 16J	6/30/2019	Proportion	5.3	1.3	(134,633)	(33,025)	(25,402)	(25,402)	(7,623)	0	0	0	0	0
3008	Huntington School District 16J	6/30/2019	Contribution	5.3	1.3	7,828	1,920	1,477	1,477	443	0	0	0	0	0
3008	Huntington School District 16J	6/30/2018	Proportion	5.2	0.2	(51,628)	(1,988)	(9,928)	(1,988)	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2018	Contribution	5.2	0.2	3,347	127	644	127	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2017	Proportion	5.2	0.0	120,838	0	4,648	0	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2017	Contribution	5.2	0.0	38,249	0	1,469	0	0	0	0	0	0	0
3016	Burnt River High School	6/30/2022	Proportion	5.4	4.4	(52,518)	(42,792)	(9,726)	(9,726)	(9,726)	(9,726)	(9,726)	(3,888)	0	0
3016	Burnt River High School	6/30/2022	Contribution	5.4	4.4	680	554	126	126	126	126	126	50	0	0
3016	Burnt River High School	6/30/2021	Proportion	5.5	3.5	(39,569)	(25,181)	(7,194)	(7,194)	(7,194)	(7,194)	(3,599)	0	0	0
3016	Burnt River High School	6/30/2021	Contribution	5.5	3.5	(47,359)	(30,137)	(8,611)	(8,611)	(8,611)	(8,611)	(4,304)	0	0	0
3016	Burnt River High School	6/30/2020	Proportion	5.4	2.4	(113,309)	(50,360)	(20,983)	(20,983)	(20,983)	(20,983)	(8,394)	0	0	0
3016	Burnt River High School	6/30/2020	Contribution	5.4	2.4	51,556	22,915	9,547	9,547	9,547	3,821	0	0	0	0
3016	Burnt River High School	6/30/2019	Proportion	5.3	1.3	129,958	31,878	24,520	24,520	7,358	0	0	0	0	0
3016	Burnt River High School	6/30/2019	Contribution	5.3	1.3	(62,066)	(15,222)	(11,711)	(11,711)	(3,511)	0	0	0	0	0
3016	Burnt River High School	6/30/2018	Proportion	5.2	0.2	(34,418)	(1,323)	(6,619)	(1,323)	0	0	0	0	0	0
3016	Burnt River High School	6/30/2018	Contribution	5.2	0.2	39,712	1,527	7,637	1,527	0	0	0	0	0	0
3016	Burnt River High School	6/30/2017	Proportion	5.2	0.0	(248,454)	0	(9,554)	0	0	0	0	0	0	0
3016	Burnt River High School	6/30/2017	Contribution	5.2	0.0	788	0	28	0	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2022	Proportion	5.4	4.4	261,516	213,087	48,429	48,429	48,429	48,429	48,429	19,371	0	0
3027	Pine-Eagle School District 61	6/30/2022	Contribution	5.4	4.4	29,623	24,137	5,486	5,486	5,486	5,486	5,486	2,193	0	0
3027	Pine-Eagle School District 61	6/30/2021	Proportion	5.5	3.5	204,723	130,279	37,222	37,222	37,222	37,222	18,613	0	0	0
3027	Pine-Eagle School District 61	6/30/2021	Contribution	5.5	3.5	(243,559)	(154,993)	(44,283)	(44,283)	(44,283)	(44,283)	(22,144)	0	0	0
3027	Pine-Eagle School District 61	6/30/2020	Proportion	5.4	2.4	(147,650)	(65,621)	(27,343)	(27,343)	(27,343)	(27,343)	(10,935)	0	0	0
3027	Pine-Eagle School District 61	6/30/2020	Contribution	5.4	2.4	136,157	60,515	25,214	25,214	25,214	10,087	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2019	Proportion	5.3	1.3	(13,539)	(3,319)	(2,555)	(2,555)	(764)	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2019	Contribution	5.3	1.3	19,692	4,832	3,715	3,715	1,117	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2018	Proportion	5.2	0.2	(107,005)	(4,115)	(20,578)	(4,115)	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2018	Contribution	5.2	0.2	75,600	2,910	14,538	2,910	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2017	Proportion	5.2	0.0	131,142	0	5,042	0	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2017	Contribution	5.2	0.0	4,167	0	162	0	0	0	0	0	0	0
3037	Alesa School	6/30/2022	Proportion	5.4	4.4	3,421,362	2,787,776	633,586	633,586	633,586	633,586	633,586	253,432	0	0
3037	Alesa School	6/30/2022	Contribution	5.4	4.4	80,962	65,969	14,993	14,993	14,993	14,993	14,993	5,997	0	0
3037	Alesa School	6/30/2021	Proportion	5.5	3.5	1,567,658	997,600	285,029	285,029	285,029	285,029	142,513	0	0	0
3037	Alesa School	6/30/2021	Contribution	5.5	3.5	121,658	77,418	22,120	22,120	22,120	22,120	11,058	0	0	0
3037	Alesa School	6/30/2020	Proportion	5.4	2.4	230,671	102,520	42,717	42,717	42,717	17,086	0	0	0	0
3037	Alesa School	6/30/2020	Contribution	5.4	2.4	474,887	211,061	87,942	87,942	87,942	35,177	0	0	0	0
3037	Alesa School	6/30/2019	Proportion	5.3	1.3	(354,162)	(86,870)	(66,823)	(66,823)	(20,047)	0	0	0	0	0
3037	Alesa School	6/30/2019	Contribution	5.3	1.3	40,611	9,963	7,662	7,662	2,301	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3037	Alea School	6/30/2018	Proportion	5.2	0.2	32,196	1,236	6,192	1,236	0	0	0	0	0
3037	Alea School	6/30/2018	Contribution	5.2	0.2	(3,400)	(130)	(654)	(130)	0	0	0	0	0
3037	Alea School	6/30/2017	Proportion	5.2	0.0	230,861	0	8,881	0	0	0	0	0	0
3037	Alea School	6/30/2017	Contribution	5.2	0.0	16,395	0	630	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2022	Proportion	5.4	4.4	(5,351,813)	(4,360,737)	(991,076)	(991,076)	(991,076)	(991,076)	(991,076)	(991,076)	(396,433)
3039	Corvallis School District 509J	6/30/2022	Contribution	5.4	4.4	(961,090)	(783,110)	(177,980)	(177,980)	(177,980)	(177,980)	(177,980)	(177,980)	(71,190)
3039	Corvallis School District 509J	6/30/2021	Proportion	5.5	3.5	5,857,455	3,727,471	1,064,992	1,064,992	1,064,992	1,064,992	1,064,992	1,064,992	532,495
3039	Corvallis School District 509J	6/30/2021	Contribution	5.5	3.5	(8,209,481)	(5,224,215)	(1,492,633)	(1,492,633)	(1,492,633)	(1,492,633)	(1,492,633)	(1,492,633)	(746,316)
3039	Corvallis School District 509J	6/30/2020	Proportion	5.4	2.4	99,797	44,354	18,481	18,481	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2020	Contribution	5.4	2.4	(309,837)	(137,706)	(57,377)	(57,377)	(57,377)	(57,377)	(22,952)	0	0
3039	Corvallis School District 509J	6/30/2019	Proportion	5.3	1.3	2,385,138	585,034	450,026	450,026	135,008	0	0	0	0
3039	Corvallis School District 509J	6/30/2019	Contribution	5.3	1.3	(1,611,902)	(395,374)	(304,132)	(304,132)	(91,242)	0	0	0	0
3039	Corvallis School District 509J	6/30/2018	Proportion	5.2	0.2	(3,580,304)	(137,704)	(688,520)	(137,704)	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2018	Contribution	5.2	0.2	(1,089,739)	(41,914)	(209,565)	(41,914)	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2017	Proportion	5.2	0.0	3,457,274	0	132,974	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2017	Contribution	5.2	0.0	1,896,962	0	72,962	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2022	Proportion	5.4	4.4	(439,129)	(357,809)	(81,320)	(81,320)	(81,320)	(81,320)	(81,320)	(81,320)	(32,529)
3043	Philomath School District 17J	6/30/2022	Contribution	5.4	4.4	(45,247)	(36,868)	(8,379)	(8,379)	(8,379)	(8,379)	(8,379)	(8,379)	(3,352)
3043	Philomath School District 17J	6/30/2021	Proportion	5.5	3.5	598,143	380,637	108,753	108,753	108,753	108,753	108,753	108,753	54,378
3043	Philomath School District 17J	6/30/2021	Contribution	5.5	3.5	(1,571,898)	(1,000,298)	(285,800)	(285,800)	(285,800)	(285,800)	(285,800)	(142,898)	0
3043	Philomath School District 17J	6/30/2020	Proportion	5.4	2.4	(315,099)	(140,043)	(58,352)	(58,352)	(58,352)	(58,352)	(23,339)	0	0
3043	Philomath School District 17J	6/30/2020	Contribution	5.4	2.4	20,967	9,318	3,883	3,883	0	0	0	0	0
3043	Philomath School District 17J	6/30/2019	Proportion	5.3	1.3	975,506	239,274	184,058	184,058	55,216	0	0	0	0
3043	Philomath School District 17J	6/30/2019	Contribution	5.3	1.3	(400,714)	(98,290)	(75,606)	(75,606)	(22,684)	0	0	0	0
3043	Philomath School District 17J	6/30/2018	Proportion	5.2	0.2	609,580	23,445	117,227	23,445	0	0	0	0	0
3043	Philomath School District 17J	6/30/2018	Contribution	5.2	0.2	(239,546)	(9,211)	(46,067)	(9,211)	0	0	0	0	0
3043	Philomath School District 17J	6/30/2017	Proportion	5.2	0.0	492,369	0	18,939	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2017	Contribution	5.2	0.0	(80,733)	0	(3,103)	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3075	West Linn School District	6/30/2022	Proportion	5.4	4.4	(24,501,191)	(19,963,933)	(4,537,258)	(4,537,258)	(4,537,258)	(4,537,258)	(4,537,258)	(4,537,258)	(1,814,901)
3075	West Linn School District	6/30/2022	Contribution	5.4	4.4	1,182,377	963,418	218,959	218,959	218,959	218,959	218,959	218,959	87,582
3075	West Linn School District	6/30/2021	Proportion	5.5	3.5	(50,871,379)	(32,372,695)	(9,249,342)	(9,249,342)	(9,249,342)	(9,249,342)	(9,249,342)	(9,249,342)	(4,624,669)
3075	West Linn School District	6/30/2021	Contribution	5.5	3.5	106,254,056	67,616,218	19,318,919	19,318,919	19,318,919	19,318,919	19,318,919	19,318,919	9,659,461
3075	West Linn School District	6/30/2020	Proportion	5.4	2.4	(5,946,081)	(2,642,703)	(1,101,126)	(1,101,126)	(1,101,126)	(1,101,126)	(440,451)	0	0
3075	West Linn School District	6/30/2020	Contribution	5.4	2.4	746,015	331,562	138,151	138,151	0	0	0	0	0
3075	West Linn School District	6/30/2019	Proportion	5.3	1.3	5,484,325	1,345,213	1,034,778	1,034,778	310,435	0	0	0	0
3075	West Linn School District	6/30/2019	Contribution	5.3	1.3	(1,959,987)	(480,751)	(369,809)	(369,809)	(110,942)	0	0	0	0
3075	West Linn School District	6/30/2018	Proportion	5.2	0.2	1,585,703	60,988	304,943	60,988	0	0	0	0	0
3075	West Linn School District	6/30/2018	Contribution	5.2	0.2	(2,547,013)	(97,963)	(489,810)	(97,963)	0	0	0	0	0
3075	West Linn School District	6/30/2017	Proportion	5.2	0.0	4,222,714	0	162,414	0	0	0	0	0	0
3075	West Linn School District	6/30/2017	Contribution	5.2	0.0	(230,898)	0	(8,883)	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2021	Contribution	5.5	3.5	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
3094	Damascus-Union School District 26	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3116	Colton School District 53	6/30/2022	Proportion	5.4	4.4	(489,883)	(399,164)	(90,719)	(90,719)	(90,719)	(90,719)	(90,719)	(36,288)	0
3116	Colton School District 53	6/30/2022	Contribution	5.4	4.4	394,659	321,574	73,085	73,085	73,085	73,085	73,085	29,234	0
3116	Colton School District 53	6/30/2021	Proportion	5.5	3.5	(129,068)	(82,134)	(23,467)	(23,467)	(23,467)	(23,467)	(11,733)	0	0
3116	Colton School District 53	6/30/2021	Contribution	5.5	3.5	(438,655)	(279,145)	(79,755)	(79,755)	(79,755)	(79,755)	(39,880)	0	0
3116	Colton School District 53	6/30/2020	Proportion	5.4	2.4	(369,437)	(164,195)	(68,414)	(68,414)	(68,414)	(27,367)	0	0	0
3116	Colton School District 53	6/30/2020	Contribution	5.4	2.4	930,253	413,446	172,269	172,269	172,269	68,908	0	0	0
3116	Colton School District 53	6/30/2019	Proportion	5.3	1.3	(767,384)	(188,228)	(144,789)	(144,789)	(43,439)	0	0	0	0
3116	Colton School District 53	6/30/2019	Contribution	5.3	1.3	55,117	13,521	10,399	10,399	3,122	0	0	0	0
3116	Colton School District 53	6/30/2018	Proportion	5.2	0.2	163,412	6,287	31,425	6,287	0	0	0	0	0
3116	Colton School District 53	6/30/2018	Contribution	5.2	0.2	48,854	1,879	9,395	1,879	0	0	0	0	0
3116	Colton School District 53	6/30/2017	Proportion	5.2	0.0	(191,717)	0	(7,372)	0	0	0	0	0	0
3116	Colton School District 53	6/30/2017	Contribution	5.2	0.0	162,618	0	6,253	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2022	Proportion	5.4	4.4	(17,856,961)	(14,550,116)	(3,306,845)	(3,306,845)	(3,306,845)	(3,306,845)	(3,306,845)	(1,322,736)	0
3122	Oregon City School District 62	6/30/2022	Contribution	5.4	4.4	(808,089)	(658,443)	(149,646)	(149,646)	(149,646)	(149,646)	(149,646)	(59,859)	0
3122	Oregon City School District 62	6/30/2021	Proportion	5.5	3.5	(28,762,303)	(18,303,283)	(5,229,510)	(5,229,510)	(5,229,510)	(5,229,510)	(2,614,753)	0	0
3122	Oregon City School District 62	6/30/2021	Contribution	5.5	3.5	68,882,782	43,834,498	12,524,142	12,524,142	12,524,142	12,524,142	6,262,072	0	0
3122	Oregon City School District 62	6/30/2020	Proportion	5.4	2.4	(1,957,327)	(869,923)	(362,468)	(362,468)	(144,987)	0	0	0	0
3122	Oregon City School District 62	6/30/2020	Contribution	5.4	2.4	934,817	415,475	173,114	173,114	69,247	0	0	0	0
3122	Oregon City School District 62	6/30/2019	Proportion	5.3	1.3	(3,356,224)	(823,224)	(633,250)	(633,250)	(189,974)	0	0	0	0
3122	Oregon City School District 62	6/30/2019	Contribution	5.3	1.3	(1,025,814)	(251,614)	(193,550)	(193,550)	(58,064)	0	0	0	0
3122	Oregon City School District 62	6/30/2018	Proportion	5.2	0.2	(3,839,559)	(147,674)	(738,377)	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2018	Contribution	5.2	0.2	(1,168,982)	(44,962)	(224,804)	(44,962)	0	0	0	0	0
3122	Oregon City School District 62	6/30/2017	Proportion	5.2	0.0	620,554	0	23,869	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2017	Contribution	5.2	0.0	(729,173)	0	(28,043)	0	0	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3138	Canby Elementary School District 86	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2022	Proportion	5.4	4.4	(2,053,618)	(1,673,318)	(380,300)	(380,300)	(380,300)	(380,300)	(380,300)	(152,118)	0
3160	Gladstone School District 115	6/30/2022	Contribution	5.4	4.4	(1,319,122)	(1,074,840)	(244,282)	(244,282)	(244,282)	(244,282)	(244,282)	(97,712)	0
3160	Gladstone School District 115	6/30/2021	Proportion	5.5	3.5	4,513,972	2,872,528	820,722	820,722	820,722	820,722	820,722	410,362	0
3160	Gladstone School District 115	6/30/2021	Contribution	5.5	3.5	(2,724,624)	(1,733,852)	(495,386)	(495,386)	(495,386)	(495,386)	(495,386)	(247,694)	0
3160	Gladstone School District 115	6/30/2020	Proportion	5.4	2.4	(3,551,381)	(1,578,392)	(657,663)	(657,663)	(657,663)	(657,663)	(263,066)	0	0
3160	Gladstone School District 115	6/30/2020	Contribution	5.4	2.4	(231,240)	(102,774)	(42,822)	(42,822)	(42,822)	(42,822)	(17,130)	0	0
3160	Gladstone School District 115	6/30/2019	Proportion	5.3	1.3	1,054,901	258,749	199,038	199,038	59,711	0	0	0	0
3160	Gladstone School District 115	6/30/2019	Contribution	5.3	1.3	(1,170,389)	(287,077)	(220,828)	(220,828)	(66,249)	0	0	0	0
3160	Gladstone School District 115	6/30/2018	Proportion	5.2	0.2	(1,044,464)	(40,174)	(200,858)	(40,174)	0	0	0	0	0
3160	Gladstone School District 115	6/30/2018	Contribution	5.2	0.2	(950,215)	(36,545)	(182,734)	(36,545)	0	0	0	0	0
3160	Gladstone School District 115	6/30/2017	Proportion	5.2	0.0	1,740,888	66,958	0	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2017	Contribution	5.2	0.0	(891,097)	0	(34,272)	0	0	0	0	0	0
3174	Canby Union High School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2022	Proportion	5.4	4.4	(2,413,989)	(1,966,954)	(447,035)	(447,035)	(447,035)	(447,035)	(447,035)	(178,814)	0
3179	Clatsop County School District 1C	6/30/2022	Contribution	5.4	4.4	(1,218,942)	(993,212)	(225,730)	(225,730)	(225,730)	(225,730)	(225,730)	(90,292)	0
3179	Clatsop County School District 1C	6/30/2021	Proportion	5.5	3.5	3,502,067	2,228,589	636,739	636,739	636,739	636,739	318,372	0	0
3179	Clatsop County School District 1C	6/30/2021	Contribution	5.5	3.5	(2,607,061)	(1,659,039)	(474,011)	(474,011)	(474,011)	(474,011)	(237,006)	0	0
3179	Clatsop County School District 1C	6/30/2020	Proportion	5.4	2.4	(2,446,792)	(1,087,462)	(453,110)	(453,110)	(453,110)	(453,110)	(181,242)	0	0
3179	Clatsop County School District 1C	6/30/2020	Contribution	5.4	2.4	(687,471)	(305,544)	(127,309)	(127,309)	(127,309)	(127,309)	(50,926)	0	0
3179	Clatsop County School District 1C	6/30/2019	Proportion	5.3	1.3	1,601,553	392,833	302,180	302,180	90,653	0	0	0	0
3179	Clatsop County School District 1C	6/30/2019	Contribution	5.3	1.3	(1,176,477)	(288,569)	(221,977)	(221,977)	(66,592)	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3179	Clatsop County School District 1C	6/30/2018	Proportion	5.2	0.2	(1,351,799)	(51,994)	(259,961)	(51,994)	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2018	Contribution	5.2	0.2	(847,853)	(32,608)	(163,049)	(32,608)	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2017	Proportion	5.2	0.0	959,144	0	36,889	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2017	Contribution	5.2	0.0	(844,631)	0	(32,486)	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2022	Proportion	5.4	4.4	405,101	330,082	75,019	75,019	75,019	75,019	75,019	30,006	0
3186	Jewell School District 8	6/30/2022	Contribution	5.4	4.4	15,953	12,999	2,954	2,954	2,954	2,954	2,954	1,183	0
3186	Jewell School District 8	6/30/2021	Proportion	5.5	3.5	(118,450)	(75,378)	(21,536)	(21,536)	(21,536)	(21,536)	(10,770)	0	0
3186	Jewell School District 8	6/30/2021	Contribution	5.5	3.5	(291,286)	(185,364)	(52,961)	(52,961)	(52,961)	(52,961)	(26,481)	0	0
3186	Jewell School District 8	6/30/2020	Proportion	5.4	2.4	(289,802)	(128,801)	(53,667)	(53,667)	(53,667)	(21,467)	0	0	0
3186	Jewell School District 8	6/30/2020	Contribution	5.4	2.4	147,282	65,460	27,274	27,274	27,274	10,912	0	0	0
3186	Jewell School District 8	6/30/2019	Proportion	5.3	1.3	(36,711)	(9,003)	(6,927)	(6,927)	(2,076)	0	0	0	0
3186	Jewell School District 8	6/30/2019	Contribution	5.3	1.3	(8,522)	(2,090)	(1,608)	(1,608)	(482)	0	0	0	0
3186	Jewell School District 8	6/30/2018	Proportion	5.2	0.2	478,347	18,397	91,990	18,397	0	0	0	0	0
3186	Jewell School District 8	6/30/2018	Contribution	5.2	0.2	57,603	2,213	11,078	2,213	0	0	0	0	0
3186	Jewell School District 8	6/30/2017	Proportion	5.2	0.0	(233,554)	0	(8,984)	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2017	Contribution	5.2	0.0	115,825	0	4,455	0	0	0	0	0	0
3187	Seaside Schools	6/30/2022	Proportion	5.4	4.4	(440,068)	(358,574)	(81,494)	(81,494)	(81,494)	(81,494)	(81,494)	(32,598)	0
3187	Seaside Schools	6/30/2022	Contribution	5.4	4.4	(421,402)	(343,365)	(78,037)	(78,037)	(78,037)	(78,037)	(78,037)	(31,217)	0
3187	Seaside Schools	6/30/2021	Proportion	5.5	3.5	810,556	515,808	147,374	147,374	147,374	147,374	73,686	0	0
3187	Seaside Schools	6/30/2021	Contribution	5.5	3.5	(1,356,649)	(863,323)	(246,663)	(246,663)	(246,663)	(246,663)	(123,334)	0	0
3187	Seaside Schools	6/30/2020	Proportion	5.4	2.4	(1,382,305)	(614,359)	(255,982)	(255,982)	(255,982)	(102,395)	0	0	0
3187	Seaside Schools	6/30/2020	Contribution	5.4	2.4	96,759	43,005	17,918	17,918	17,918	7,169	0	0	0
3187	Seaside Schools	6/30/2019	Proportion	5.3	1.3	80,055	19,635	15,105	15,105	4,530	0	0	0	0
3187	Seaside Schools	6/30/2019	Contribution	5.3	1.3	(366,457)	(89,885)	(69,143)	(69,143)	(20,742)	0	0	0	0
3187	Seaside Schools	6/30/2018	Proportion	5.2	0.2	(666,728)	(25,643)	(128,217)	(25,643)	0	0	0	0	0
3187	Seaside Schools	6/30/2018	Contribution	5.2	0.2	(204,006)	(7,846)	(39,232)	(7,846)	0	0	0	0	0
3187	Seaside Schools	6/30/2017	Proportion	5.2	0.0	383,382	0	14,747	0	0	0	0	0	0
3187	Seaside Schools	6/30/2017	Contribution	5.2	0.0	(99,789)	0	(3,839)	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2022	Proportion	5.4	4.4	859,651	700,456	159,195	159,195	159,195	159,195	159,195	63,676	0
3195	Warrenton-Hammond School District	6/30/2022	Contribution	5.4	4.4	(67,974)	(55,386)	(12,588)	(12,588)	(12,588)	(12,588)	(12,588)	(5,034)	0
3195	Warrenton-Hammond School District	6/30/2021	Proportion	5.5	3.5	32,757	20,845	5,956	5,956	5,956	2,977	0	0	0
3195	Warrenton-Hammond School District	6/30/2021	Contribution	5.5	3.5	(847,007)	(539,005)	(154,001)	(154,001)	(154,001)	(154,001)	(77,002)	0	0
3195	Warrenton-Hammond School District	6/30/2020	Proportion	5.4	2.4	(1,435,088)	(637,817)	(265,757)	(265,757)	(265,757)	(106,303)	0	0	0
3195	Warrenton-Hammond School District	6/30/2020	Contribution	5.4	2.4	114,240	50,772	21,156	21,156	21,156	8,460	0	0	0
3195	Warrenton-Hammond School District	6/30/2019	Proportion	5.3	1.3	(120,413)	(29,537)	(22,719)	(22,719)	(6,818)	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2019	Contribution	5.3	1.3	(301,984)	(74,072)	(56,978)	(56,978)	(17,094)	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2018	Proportion	5.2	0.2	385,941	14,846	74,219	14,846	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2018	Contribution	5.2	0.2	(405,728)	(15,603)	(78,025)	(15,603)	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2017	Proportion	5.2	0.0	351,906	0	13,536	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2017	Contribution	5.2	0.0	(14,723)	0	(568)	0	0	0	0	0	0
3230	Vernonia School District	6/30/2022	Proportion	5.4	4.4	13,106	10,679	2,427	2,427	2,427	2,427	2,427	971	0
3230	Vernonia School District	6/30/2022	Contribution	5.4	4.4	141,243	115,087	26,156	26,156	26,156	26,156	26,156	10,463	0
3230	Vernonia School District	6/30/2021	Proportion	5.5	3.5	752,868	479,098	136,885	136,885	136,885	136,885	68,443	0	0
3230	Vernonia School District	6/30/2021	Contribution	5.5	3.5	(542,435)	(345,185)	(98,625)	(98,625)	(98,625)	(98,625)	(49,310)	0	0
3230	Vernonia School District	6/30/2020	Proportion	5.4	2.4	(197,375)	(87,722)	(36,551)	(36,551)	(36,551)	(14,620)	0	0	0
3230	Vernonia School District	6/30/2020	Contribution	5.4	2.4	332,099	147,599	61,500	61,500	61,500	24,599	0	0	0
3230	Vernonia School District	6/30/2019	Proportion	5.3	1.3	(789,243)	(193,587)	(148,914)	(148,914)	(44,673)	0	0	0	0
3230	Vernonia School District	6/30/2019	Contribution	5.3	1.3	58,155	14,263	10,973	10,973	3,290	0	0	0	0
3230	Vernonia School District	6/30/2018	Proportion	5.2	0.2	(46,384)	(1,784)	(8,920)	(1,784)	0	0	0	0	0
3230	Vernonia School District	6/30/2018	Contribution	5.2	0.2	24,624	949	4,735	949	0	0	0	0	0
3230	Vernonia School District	6/30/2017	Proportion	5.2	0.0	(370,230)	0	(14,240)	0	0	0	0	0	0
3230	Vernonia School District	6/30/2017	Contribution	5.2	0.0	139,102	0	5,352	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2022	Proportion	5.4	4.4	387,497	315,738	71,759	71,759	71,759	71,759	71,759	28,702	0
3241	Coquille School District 8	6/30/2022	Contribution	5.4	4.4	(284,810)	(232,067)	(52,743)	(52,743)	(52,743)	(52,743)	(52,743)	(21,095)	0
3241	Coquille School District 8	6/30/2021	Proportion	5.5	3.5	257,138	163,634	46,752	46,752	46,752	23,378	0	0	0
3241	Coquille School District 8	6/30/2021	Contribution	5.5	3.5	(797,258)	(507,346)	(144,956)	(144,956)	(144,956)	(144,956)	(72,478)	0	0
3241	Coquille School District 8	6/30/2020	Proportion	5.4	2.4	523,700	232,757	96,981	96,981	96,981	38,795	0	0	0
3241	Coquille School District 8	6/30/2020	Contribution	5.4	2.4	576,340	256,150	106,730	106,730	106,730	42,690	0	0	0
3241	Coquille School District 8	6/30/2019	Proportion	5.3	1.3	(55,087)	(13,511)	(10,394)	(10,394)	0	0	0	0	0
3241	Coquille School District 8	6/30/2019	Contribution	5.3	1.3	231,131	56,691	43,610	43,610	13,081	0	0	0	0
3241	Coquille School District 8	6/30/2018	Proportion	5.2	0.2	323,650	12,450	62,240	12,450	0	0	0	0	0
3241	Coquille School District 8	6/30/2018	Contribution	5.2	0.2	252,349	9,704	48,529	9,704	0	0	0	0	0
3241	Coquille School District 8	6/30/2017	Proportion	5.2	0.0	112,991	0	4,346	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2017	Contribution	5.2	0.0	310,536	0	11,946	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2022	Proportion	5.4	4.4	(1,524,488)	(1,242,175)	(282,313)	(282,313)	(282,313)	(282,313)	(282,313)	(112,923)	0
3242	Coos Bay School District 9	6/30/2022	Contribution	5.4	4.4	49,255	40,134	9,121	9,121	9,121	9,121	3,650	0	0
3242	Coos Bay School District 9	6/30/2021	Proportion	5.5	3.5	1,957,941	1,245,963	355,989	355,989	355,989	355,989	177,996	0	0
3242	Coos Bay School District 9	6/30/2021	Contribution	5.5	3.5	(2,852,980)	(1,815,532)	(518,724)	(518,724)	(518,724)	(518,724)	(259,360)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3242	Coos Bay School District 9	6/30/2020	Proportion	5.4	2.4	(1,951,658)	(867,404)	(361,418)	(361,418)	(361,418)	(361,418)	(144,568)	0	0
3242	Coos Bay School District 9	6/30/2020	Contribution	5.4	2.4	612,397	272,176	113,407	113,407	113,407	113,407	45,362	0	0
3242	Coos Bay School District 9	6/30/2019	Proportion	5.3	1.3	(464,575)	(113,951)	(87,656)	(87,656)	(87,656)	(87,656)	(26,295)	0	0
3242	Coos Bay School District 9	6/30/2019	Contribution	5.3	1.3	(390,025)	(93,213)	(71,703)	(71,703)	(71,703)	(71,703)	(21,510)	0	0
3242	Coos Bay School District 9	6/30/2018	Proportion	5.2	0.2	385,743	14,838	74,181	14,838	14,838	14,838	0	0	0
3242	Coos Bay School District 9	6/30/2018	Contribution	5.2	0.2	(121,515)	(4,675)	(23,368)	(4,675)	(4,675)	(4,675)	0	0	0
3242	Coos Bay School District 9	6/30/2017	Proportion	5.2	0.0	(480,407)	0	(18,477)	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2017	Contribution	5.2	0.0	221,329	0	8,514	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2022	Proportion	5.4	4.4	1,471,878	1,199,308	272,570	272,570	272,570	272,570	272,570	109,028	0
3245	North Bend Public Schools	6/30/2022	Contribution	5.4	4.4	(489,751)	(399,056)	(90,695)	(90,695)	(90,695)	(90,695)	(90,695)	(36,276)	0
3245	North Bend Public Schools	6/30/2021	Proportion	5.5	3.5	366,935	233,505	66,715	66,715	66,715	66,715	33,360	0	0
3245	North Bend Public Schools	6/30/2021	Contribution	5.5	3.5	(2,061,125)	(1,311,625)	(374,750)	(374,750)	(374,750)	(374,750)	(187,375)	0	0
3245	North Bend Public Schools	6/30/2020	Proportion	5.4	2.4	406,310	180,581	75,243	75,243	75,243	75,243	30,095	0	0
3245	North Bend Public Schools	6/30/2020	Contribution	5.4	2.4	92,354	41,045	17,103	17,103	17,103	17,103	6,839	0	0
3245	North Bend Public Schools	6/30/2019	Proportion	5.3	1.3	(488,462)	(119,810)	(92,163)	(92,163)	(92,163)	(92,163)	0	0	0
3245	North Bend Public Schools	6/30/2019	Contribution	5.3	1.3	(258,069)	(63,301)	(48,692)	(48,692)	(48,692)	(48,692)	0	0	0
3245	North Bend Public Schools	6/30/2018	Proportion	5.2	0.2	(733,364)	(28,204)	(141,032)	(28,204)	(28,204)	(28,204)	0	0	0
3245	North Bend Public Schools	6/30/2018	Contribution	5.2	0.2	(236,231)	(9,086)	(45,429)	(9,086)	(9,086)	(9,086)	0	0	0
3245	North Bend Public Schools	6/30/2017	Proportion	5.2	0.0	114,501	0	4,406	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2017	Contribution	5.2	0.0	(120,858)	0	(4,648)	0	0	0	0	0	0
3252	Powers School District	6/30/2022	Proportion	5.4	4.4	78,154	63,681	14,473	14,473	14,473	14,473	14,473	5,789	0
3252	Powers School District	6/30/2022	Contribution	5.4	4.4	(6,380)	(5,199)	(1,181)	(1,181)	(1,181)	(1,181)	(1,181)	(475)	0
3252	Powers School District	6/30/2021	Proportion	5.5	3.5	52,367	33,325	9,521	9,521	9,521	9,521	4,762	0	0
3252	Powers School District	6/30/2021	Contribution	5.5	3.5	(150,906)	(96,032)	(27,437)	(27,437)	(27,437)	(27,437)	(13,721)	0	0
3252	Powers School District	6/30/2020	Proportion	5.4	2.4	(224,967)	(99,984)	(41,661)	(41,661)	(41,661)	(41,661)	(16,662)	0	0
3252	Powers School District	6/30/2020	Contribution	5.4	2.4	82,240	36,550	15,230	15,230	15,230	15,230	6,090	0	0
3252	Powers School District	6/30/2019	Proportion	5.3	1.3	41,100	10,080	7,755	7,755	7,755	7,755	2,325	0	0
3252	Powers School District	6/30/2019	Contribution	5.3	1.3	(2,332)	(572)	(440)	(440)	(440)	(440)	0	0	0
3252	Powers School District	6/30/2018	Proportion	5.2	0.2	39,182	1,507	7,535	1,507	1,507	1,507	0	0	0
3252	Powers School District	6/30/2018	Contribution	5.2	0.2	23,554	904	4,530	904	904	904	0	0	0
3252	Powers School District	6/30/2017	Proportion	5.2	0.0	176,742	0	6,797	0	0	0	0	0	0
3252	Powers School District	6/30/2017	Contribution	5.2	0.0	35,282	0	1,357	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2022	Proportion	5.4	4.4	263,206	214,464	48,742	48,742	48,742	48,742	48,742	19,496	0
3257	Myrtle Point School District 41	6/30/2022	Contribution	5.4	4.4	135,805	110,656	25,149	25,149	25,149	25,149	25,149	10,060	0
3257	Myrtle Point School District 41	6/30/2021	Proportion	5.5	3.5	145,914	92,854	26,530	26,530	26,530	26,530	13,264	0	0
3257	Myrtle Point School District 41	6/30/2021	Contribution	5.5	3.5	(486,264)	(309,440)	(88,412)	(88,412)	(88,412)	(88,412)	(44,204)	0	0
3257	Myrtle Point School District 41	6/30/2020	Proportion	5.4	2.4	(331,239)	(147,216)	(61,341)	(61,341)	(61,341)	(61,341)	(24,534)	0	0
3257	Myrtle Point School District 41	6/30/2020	Contribution	5.4	2.4	347,599	154,489	64,370	64,370	64,370	64,370	25,749	0	0
3257	Myrtle Point School District 41	6/30/2019	Proportion	5.3	1.3	(952,274)	(233,578)	(179,674)	(179,674)	(179,674)	(179,674)	(53,904)	0	0
3257	Myrtle Point School District 41	6/30/2019	Contribution	5.3	1.3	(97,007)	(23,795)	(18,303)	(18,303)	(18,303)	(18,303)	(5,492)	0	0
3257	Myrtle Point School District 41	6/30/2018	Proportion	5.2	0.2	(647,225)	(24,895)	(124,466)	(24,895)	(24,895)	(24,895)	0	0	0
3257	Myrtle Point School District 41	6/30/2018	Contribution	5.2	0.2	(10,347)	(397)	(1,990)	(397)	(397)	(397)	0	0	0
3257	Myrtle Point School District 41	6/30/2017	Proportion	5.2	0.0	(1,025,221)	0	(39,431)	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2017	Contribution	5.2	0.0	49,003	0	1,883	0	0	0	0	0	0
3264	Bandon School District	6/30/2022	Proportion	5.4	4.4	438,717	357,473	81,244	81,244	81,244	81,244	81,244	32,497	0
3264	Bandon School District	6/30/2022	Contribution	5.4	4.4	157,273	128,148	29,125	29,125	29,125	29,125	29,125	11,648	0
3264	Bandon School District	6/30/2021	Proportion	5.5	3.5	(524,620)	(333,850)	(95,385)	(95,385)	(95,385)	(95,385)	(47,695)	0	0
3264	Bandon School District	6/30/2021	Contribution	5.5	3.5	(532,326)	(338,752)	(96,787)	(96,787)	(96,787)	(96,787)	(48,391)	0	0
3264	Bandon School District	6/30/2020	Proportion	5.4	2.4	5,669	2,519	1,050	1,050	1,050	1,050	419	0	0
3264	Bandon School District	6/30/2020	Contribution	5.4	2.4	234,783	104,349	43,478	43,478	43,478	43,478	17,393	0	0
3264	Bandon School District	6/30/2019	Proportion	5.3	1.3	(1,082,134)	(265,430)	(204,176)	(204,176)	(204,176)	(204,176)	(61,254)	0	0
3264	Bandon School District	6/30/2019	Contribution	5.3	1.3	51,234	12,566	9,667	9,667	9,667	9,667	2,899	0	0
3264	Bandon School District	6/30/2018	Proportion	5.2	0.2	315,655	12,140	60,703	12,140	12,140	12,140	0	0	0
3264	Bandon School District	6/30/2018	Contribution	5.2	0.2	(3,080)	(120)	(592)	(120)	(120)	(120)	0	0	0
3264	Bandon School District	6/30/2017	Proportion	5.2	0.0	290,263	0	11,163	0	0	0	0	0	0
3264	Bandon School District	6/30/2017	Contribution	5.2	0.0	138,711	0	5,336	0	0	0	0	0	0
3274	Crook County School District	6/30/2022	Proportion	5.4	4.4	(2,108,676)	(1,718,180)	(390,496)	(390,496)	(390,496)	(390,496)	(390,496)	(156,196)	0
3274	Crook County School District	6/30/2022	Contribution	5.4	4.4	(1,890,715)	(1,532,434)	(348,281)	(348,281)	(348,281)	(348,281)	(348,281)	(139,310)	0
3274	Crook County School District	6/30/2021	Proportion	5.5	3.5	4,881,229	3,106,237	887,496	887,496	887,496	887,496	443,749	0	0
3274	Crook County School District	6/30/2021	Contribution	5.5	3.5	(4,226,430)	(2,689,546)	(768,442)	(768,442)	(768,442)	(768,442)	(384,220)	0	0
3274	Crook County School District	6/30/2020	Proportion	5.4	2.4	(2,344,180)	(1,041,859)	(434,107)	(434,107)	(434,107)	(434,107)	(173,645)	0	0
3274	Crook County School District	6/30/2020	Contribution	5.4	2.4	(880,318)	(391,252)	(163,022)	(163,022)	(163,022)	(163,022)	(65,208)	0	0
3274	Crook County School District	6/30/2019	Proportion	5.3	1.3	3,206,057	786,393	604,916	604,916	604,916	604,916	181,477	0	0
3274	Crook County School District	6/30/2019	Contribution	5.3	1.3	(1,584,830)	(388,730)	(299,025)	(299,025)	(299,025)	(299,025)	(89,705)	0	0
3274	Crook County School District	6/30/2018	Proportion	5.2	0.2	(1,911,360)	(73,515)	(367,569)	(73,515)	(73,515)	(73,515)	0	0	0
3274	Crook County School District	6/30/2018	Contribution	5.2	0.2	(1,104,350)	(42,475)	(212,375)	(42,475)	(42,475)	(42,475)	0	0	0
3274	Crook County School District	6/30/2017	Proportion	5.2	0.0	1,159,460	0	44,595	0	0	0	0	0	0
3274	Crook County School District	6/30/2017	Contribution	5.2	0.0	(1,217,412)	0	(46,822)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3275	Port Orford-Langlois School District 2CJ	6/30/2022	Proportion	5.4	4.4	(177,516)	(144,643)	(32,873)	(32,873)	(32,873)	(32,873)	(32,873)	(32,873)	(13,151)
3275	Port Orford-Langlois School District 2CJ	6/30/2022	Contribution	5.4	4.4	140,459	114,448	26,011	26,011	26,011	26,011	26,011	26,011	10,404
3275	Port Orford-Langlois School District 2CJ	6/30/2021	Proportion	5.5	3.5	(42,539)	(27,071)	(7,734)	(7,734)	(7,734)	(7,734)	(7,734)	(7,734)	0
3275	Port Orford-Langlois School District 2CJ	6/30/2021	Contribution	5.5	3.5	(232,557)	(147,991)	(42,283)	(42,283)	(42,283)	(42,283)	(42,283)	(42,283)	0
3275	Port Orford-Langlois School District 2CJ	6/30/2020	Proportion	5.4	2.4	12,287	5,462	2,275	2,275	2,275	2,275	2,275	2,275	0
3275	Port Orford-Langlois School District 2CJ	6/30/2020	Contribution	5.4	2.4	123,057	54,693	22,788	22,788	22,788	22,788	22,788	22,788	0
3275	Port Orford-Langlois School District 2CJ	6/30/2019	Proportion	5.3	1.3	(15,946)	(3,910)	(3,009)	(3,009)	(3,009)	(3,009)	(3,009)	(3,009)	0
3275	Port Orford-Langlois School District 2CJ	6/30/2019	Contribution	5.3	1.3	8,867	2,175	1,673	1,673	1,673	1,673	1,673	1,673	0
3275	Port Orford-Langlois School District 2CJ	6/30/2018	Proportion	5.2	0.2	(477,307)	(18,357)	(91,790)	(91,790)	(91,790)	(91,790)	(91,790)	(91,790)	0
3275	Port Orford-Langlois School District 2CJ	6/30/2018	Contribution	5.2	0.2	112,627	4,332	21,659	21,659	21,659	21,659	21,659	21,659	0
3275	Port Orford-Langlois School District 2CJ	6/30/2017	Proportion	5.2	0.0	(266,111)	0	(10,236)	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2017	Contribution	5.2	0.0	(36,033)	0	(1,388)	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2022	Proportion	5.4	4.4	(1,828,041)	(1,489,515)	(338,526)	(338,526)	(338,526)	(338,526)	(338,526)	(338,526)	(135,411)
3283	Brookings-Harbor School District 17C	6/30/2022	Contribution	5.4	4.4	(451,042)	(367,516)	(83,526)	(83,526)	(83,526)	(83,526)	(83,526)	(83,526)	(33,412)
3283	Brookings-Harbor School District 17C	6/30/2021	Proportion	5.5	3.5	605,291	385,185	110,053	110,053	110,053	110,053	110,053	110,053	55,026
3283	Brookings-Harbor School District 17C	6/30/2021	Contribution	5.5	3.5	(1,721,621)	(1,095,577)	(313,022)	(313,022)	(313,022)	(313,022)	(313,022)	(313,022)	(156,511)
3283	Brookings-Harbor School District 17C	6/30/2020	Proportion	5.4	2.4	(1,352,960)	(601,316)	(250,548)	(250,548)	(250,548)	(250,548)	(250,548)	(250,548)	0
3283	Brookings-Harbor School District 17C	6/30/2020	Contribution	5.4	2.4	(666,291)	(296,130)	(123,387)	(123,387)	(123,387)	(123,387)	(123,387)	(123,387)	0
3283	Brookings-Harbor School District 17C	6/30/2019	Proportion	5.3	1.3	679,327	166,627	128,175	128,175	128,175	128,175	128,175	128,175	0
3283	Brookings-Harbor School District 17C	6/30/2019	Contribution	5.3	1.3	(646,251)	(158,515)	(121,934)	(121,934)	(121,934)	(121,934)	(121,934)	(121,934)	0
3283	Brookings-Harbor School District 17C	6/30/2018	Proportion	5.2	0.2	(777,159)	(29,889)	(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	0.2	(455,055)	(17,500)	(87,511)	(87,511)	(87,511)	(87,511)	(87,511)	(87,511)	0
3283	Brookings-Harbor School District 17C	6/30/2017	Proportion	5.2	0.0	493,425	0	18,980	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2017	Contribution	5.2	0.0	(441,344)	0	(16,974)	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2022	Proportion	5.4	4.4	46,226	37,666	8,560	8,560	8,560	8,560	8,560	8,560	3,426
3288	Central Curry School District 1	6/30/2022	Contribution	5.4	4.4	157,253	128,132	29,121	29,121	29,121	29,121	29,121	29,121	11,648
3288	Central Curry School District 1	6/30/2021	Proportion	5.5	3.5	263,308	167,560	47,874	47,874	47,874	47,874	47,874	47,874	23,938
3288	Central Curry School District 1	6/30/2021	Contribution	5.5	3.5	(307,539)	(195,707)	(55,916)	(55,916)	(55,916)	(55,916)	(55,916)	(55,916)	(27,959)
3288	Central Curry School District 1	6/30/2020	Proportion	5.4	2.4	(248,699)	(110,534)	(46,055)	(46,055)	(46,055)	(46,055)	(46,055)	(46,055)	0
3288	Central Curry School District 1	6/30/2020	Contribution	5.4	2.4	235,666	104,740	43,642	43,642	43,642	43,642	43,642	43,642	0
3288	Central Curry School District 1	6/30/2019	Proportion	5.3	1.3	(542,861)	(133,153)	(102,427)	(102,427)	(102,427)	(102,427)	(102,427)	(102,427)	0
3288	Central Curry School District 1	6/30/2019	Contribution	5.3	1.3	72,014	17,662	13,588	13,588	13,588	13,588	13,588	13,588	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3288	Central Curry School District 1	6/30/2018	Proportion	5.2	0.2	94,733	3,643	18,218	3,643	0	0	0	0	0
3288	Central Curry School District 1	6/30/2018	Contribution	5.2	0.2	61,287	2,357	11,786	2,357	0	0	0	0	0
3288	Central Curry School District 1	6/30/2017	Proportion	5.2	0.0	(98,501)	0	(3,791)	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2017	Contribution	5.2	0.0	160,545	0	6,175	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2022	Proportion	5.4	4.4	904,030	736,617	167,413	167,413	167,413	167,413	167,413	66,965	0
3291	Bend-La Pine Public Schools	6/30/2022	Contribution	5.4	4.4	(2,329,098)	(1,897,784)	(431,314)	(431,314)	(431,314)	(431,314)	(431,314)	(172,528)	0
3291	Bend-La Pine Public Schools	6/30/2021	Proportion	5.5	3.5	7,104,138	4,520,816	1,291,661	1,291,661	1,291,661	1,291,661	645,833	0	0
3291	Bend-La Pine Public Schools	6/30/2021	Contribution	5.5	3.5	(17,835,947)	(11,350,149)	(3,242,899)	(3,242,899)	(3,242,899)	(3,242,899)	(1,621,452)	0	0
3291	Bend-La Pine Public Schools	6/30/2020	Proportion	5.4	2.4	(7,830,489)	(3,480,216)	(1,450,091)	(1,450,091)	(1,450,091)	(580,034)	0	0	0
3291	Bend-La Pine Public Schools	6/30/2020	Contribution	5.4	2.4	3,024,938	1,344,416	560,174	560,174	560,174	224,068	0	0	0
3291	Bend-La Pine Public Schools	6/30/2019	Proportion	5.3	1.3	(1,185,762)	(290,846)	(223,729)	(223,729)	(67,117)	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2019	Contribution	5.3	1.3	(3,320,515)	(814,467)	(626,512)	(626,512)	(187,955)	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2018	Proportion	5.2	0.2	(1,337,098)	(51,428)	(257,134)	(51,428)	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2018	Contribution	5.2	0.2	(2,149,246)	(82,661)	(413,317)	(82,661)	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2017	Proportion	5.2	0.0	1,235,220	0	47,510	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2017	Contribution	5.2	0.0	(836,957)	0	(32,192)	0	0	0	0	0	0
3296	Sisters School District	6/30/2022	Proportion	5.4	4.4	(24,642)	(20,079)	(4,563)	(4,563)	(4,563)	(4,563)	(1,827)	0	0
3296	Sisters School District	6/30/2022	Contribution	5.4	4.4	(727,634)	(592,887)	(134,747)	(134,747)	(134,747)	(134,747)	(53,899)	0	0
3296	Sisters School District	6/30/2021	Proportion	5.5	3.5	1,679,047	1,068,485	305,281	305,281	305,281	152,642	0	0	0
3296	Sisters School District	6/30/2021	Contribution	5.5	3.5	(1,463,926)	(931,590)	(266,168)	(266,168)	(266,168)	(133,086)	0	0	0
3296	Sisters School District	6/30/2020	Proportion	5.4	2.4	(155,780)	(69,236)	(28,848)	(28,848)	(11,540)	0	0	0	0
3296	Sisters School District	6/30/2020	Contribution	5.4	2.4	(155,848)	(69,265)	(28,861)	(28,861)	(11,543)	0	0	0	0
3296	Sisters School District	6/30/2019	Proportion	5.3	1.3	(855,203)	(209,767)	(161,359)	(161,359)	(48,408)	0	0	0	0
3296	Sisters School District	6/30/2019	Contribution	5.3	1.3	(346,189)	(84,913)	(65,319)	(65,319)	(19,594)	0	0	0	0
3296	Sisters School District	6/30/2018	Proportion	5.2	0.2	(242,232)	(9,317)	(46,583)	(9,317)	0	0	0	0	0
3296	Sisters School District	6/30/2018	Contribution	5.2	0.2	(441,180)	(16,970)	(84,842)	(16,970)	0	0	0	0	0
3296	Sisters School District	6/30/2017	Proportion	5.2	0.0	311,229	0	11,969	0	0	0	0	0	0
3296	Sisters School District	6/30/2017	Contribution	5.2	0.0	(361,224)	0	(13,894)	0	0	0	0	0	0
3307	Oakland School District	6/30/2022	Proportion	5.4	4.4	(401,959)	(327,522)	(74,437)	(74,437)	(74,437)	(74,437)	(29,774)	0	0
3307	Oakland School District	6/30/2022	Contribution	5.4	4.4	205,413	167,374	38,039	38,039	38,039	38,039	15,218	0	0
3307	Oakland School District	6/30/2021	Proportion	5.5	3.5	514,041	327,117	93,462	93,462	93,462	46,731	0	0	0
3307	Oakland School District	6/30/2021	Contribution	5.5	3.5	(397,023)	(252,651)	(72,186)	(72,186)	(72,186)	(36,093)	0	0	0
3307	Oakland School District	6/30/2020	Proportion	5.4	2.4	(907,836)	(403,482)	(168,118)	(168,118)	(67,246)	0	0	0	0
3307	Oakland School District	6/30/2020	Contribution	5.4	2.4	318,550	141,577	58,991	58,991	23,595	0	0	0	0
3307	Oakland School District	6/30/2019	Proportion	5.3	1.3	(772,168)	(189,400)	(145,692)	(145,692)	(43,708)	0	0	0	0
3307	Oakland School District	6/30/2019	Contribution	5.3	1.3	614,291	150,675	115,904	115,904	34,771	0	0	0	0
3307	Oakland School District	6/30/2018	Proportion	5.2	0.2	142,889	5,494	27,479	5,494	0	0	0	0	0
3307	Oakland School District	6/30/2018	Contribution	5.2	0.2	89,742	3,452	17,258	3,452	0	0	0	0	0
3307	Oakland School District	6/30/2017	Proportion	5.2	0.0	3,029	0	119	0	0	0	0	0	0
3307	Oakland School District	6/30/2017	Contribution	5.2	0.0	40,178	0	1,543	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2022	Proportion	5.4	4.4	(12,169,382)	(9,915,793)	(2,253,589)	(2,253,589)	(2,253,589)	(2,253,589)	(901,437)	0	0
3310	Roseburg Public Schools	6/30/2022	Contribution	5.4	4.4	(726,632)	(592,071)	(134,561)	(134,561)	(134,561)	(134,561)	(53,827)	0	0
3310	Roseburg Public Schools	6/30/2021	Proportion	5.5	3.5	(12,782,158)	(8,134,100)	(2,324,029)	(2,324,029)	(2,324,029)	(1,162,013)	0	0	0
3310	Roseburg Public Schools	6/30/2021	Contribution	5.5	3.5	28,355,115	18,044,165	5,155,475	5,155,475	5,155,475	2,577,740	0	0	0
3310	Roseburg Public Schools	6/30/2020	Proportion	5.4	2.4	(3,124,041)	(1,388,463)	(578,526)	(578,526)	(231,411)	0	0	0	0
3310	Roseburg Public Schools	6/30/2020	Contribution	5.4	2.4	(396,466)	(176,206)	(73,420)	(73,420)	(29,366)	0	0	0	0
3310	Roseburg Public Schools	6/30/2019	Proportion	5.3	1.3	(208,243)	(51,079)	(39,291)	(39,291)	(11,788)	0	0	0	0
3310	Roseburg Public Schools	6/30/2019	Contribution	5.3	1.3	1,095,323	268,663	206,665	206,665	61,998	0	0	0	0
3310	Roseburg Public Schools	6/30/2018	Proportion	5.2	0.2	(6,036,462)	(232,172)	(1,160,858)	(232,172)	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2018	Contribution	5.2	0.2	4,821,705	185,450	927,251	185,450	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2017	Proportion	5.2	0.0	2,382,329	0	91,629	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2017	Contribution	5.2	0.0	(1,234,926)	0	(47,496)	0	0	0	0	0	0
3316	Glide School District 12	6/30/2022	Proportion	5.4	4.4	(706,501)	(575,667)	(130,834)	(130,834)	(130,834)	(130,834)	(52,331)	0	0
3316	Glide School District 12	6/30/2022	Contribution	5.4	4.4	(63,039)	(51,365)	(11,674)	(11,674)	(11,674)	(11,674)	(4,669)	0	0
3316	Glide School District 12	6/30/2021	Proportion	5.5	3.5	556,548	354,166	101,191	101,191	101,191	50,593	0	0	0
3316	Glide School District 12	6/30/2021	Contribution	5.5	3.5	(902,297)	(574,189)	(164,054)	(164,054)	(164,054)	(82,027)	0	0	0
3316	Glide School District 12	6/30/2020	Proportion	5.4	2.4	(591,974)	(263,099)	(109,625)	(109,625)	(43,849)	0	0	0	0
3316	Glide School District 12	6/30/2020	Contribution	5.4	2.4	46,290	20,574	8,572	8,572	3,430	0	0	0	0
3316	Glide School District 12	6/30/2019	Proportion	5.3	1.3	741,502	181,878	139,906	139,906	41,972	0	0	0	0
3316	Glide School District 12	6/30/2019	Contribution	5.3	1.3	(222,811)	(54,651)	(42,040)	(42,040)	(12,611)	0	0	0	0
3316	Glide School District 12	6/30/2018	Proportion	5.2	0.2	(407,700)	(15,680)	(78,404)	(15,680)	0	0	0	0	0
3316	Glide School District 12	6/30/2018	Contribution	5.2	0.2	(72,129)	(2,774)	(13,871)	(2,774)	0	0	0	0	0
3316	Glide School District 12	6/30/2017	Proportion	5.2	0.0	438,654	0	16,869	0	0	0	0	0	0
3316	Glide School District 12	6/30/2017	Contribution	5.2	0.0	(84,081)	0	(3,236)	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2022	Proportion	5.4	4.4	(7,919)	(6,453)	(1,466)	(1,466)	(1,466)	(1,466)	(589)	0	0
3318	Days Creek School District 15	6/30/2022	Contribution	5.4	4.4	115,184	93,854	21,330	21,330	21,330	21,330	8,534	0	0
3318	Days Creek School District 15	6/30/2021	Proportion	5.5	3.5	128,601	81,837	23,382	23,382	23,382	11,691	0	0	0
3318	Days Creek School District 15	6/30/2021	Contribution	5.5	3.5	(196,363)	(124,959)	(35,702)	(35,702)	(35,702)	(17,853)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3318	Days Creek School District 15	6/30/2020	Proportion	5.4	2.4	199,550	88,688	36,954	36,954	36,954	36,954	14,780	0	0	
3318	Days Creek School District 15	6/30/2020	Contribution	5.4	2.4	116,289	51,684	21,535	21,535	21,535	8,614	0	0	0	
3318	Days Creek School District 15	6/30/2019	Proportion	5.3	1.3	(454,007)	(111,359)	(85,662)	(85,662)	(25,697)	0	0	0	0	
3318	Days Creek School District 15	6/30/2019	Contribution	5.3	1.3	51,284	12,580	9,676	9,676	2,904	0	0	0	0	
3318	Days Creek School District 15	6/30/2018	Proportion	5.2	0.2	34,075	1,310	6,553	1,310	0	0	0	0	0	
3318	Days Creek School District 15	6/30/2018	Contribution	5.2	0.2	6,785	260	1,305	260	0	0	0	0	0	
3318	Days Creek School District 15	6/30/2017	Proportion	5.2	0.0	3,576	0	136	0	0	0	0	0	0	
3318	Days Creek School District 15	6/30/2017	Contribution	5.2	0.0	51,483	0	1,978	0	0	0	0	0	0	
3319	South Umpqua School District	6/30/2022	Proportion	5.4	4.4	(2,447,221)	(1,994,032)	(453,189)	(453,189)	(453,189)	(453,189)	(453,189)	(453,189)	(181,276)	0
3319	South Umpqua School District	6/30/2022	Contribution	5.4	4.4	(262,544)	(213,925)	(48,619)	(48,619)	(48,619)	(48,619)	(48,619)	(48,619)	(19,449)	0
3319	South Umpqua School District	6/30/2021	Proportion	5.5	3.5	2,085,817	1,327,339	379,239	379,239	379,239	379,239	379,239	189,622	0	0
3319	South Umpqua School District	6/30/2021	Contribution	5.5	3.5	(1,105,639)	(703,589)	(201,025)	(201,025)	(201,025)	(201,025)	(201,025)	(100,514)	0	0
3319	South Umpqua School District	6/30/2020	Proportion	5.4	2.4	(1,115,386)	(495,727)	(206,553)	(206,553)	(206,553)	(82,621)	0	0	0	0
3319	South Umpqua School District	6/30/2020	Contribution	5.4	2.4	(323,672)	(143,855)	(59,939)	(59,939)	(59,939)	(23,977)	0	0	0	0
3319	South Umpqua School District	6/30/2019	Proportion	5.3	1.3	1,148,251	216,651	216,651	216,651	64,996	0	0	0	0	0
3319	South Umpqua School District	6/30/2019	Contribution	5.3	1.3	(489,493)	(120,065)	(92,357)	(92,357)	(27,708)	0	0	0	0	0
3319	South Umpqua School District	6/30/2018	Proportion	5.2	0.2	(1,797,713)	(69,143)	(345,714)	(69,143)	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2018	Contribution	5.2	0.2	(233,022)	(8,962)	(44,812)	(8,962)	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2017	Proportion	5.2	0.0	1,105,095	0	42,505	0	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2017	Contribution	5.2	0.0	(400,378)	0	(15,398)	0	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2022	Proportion	5.4	4.4	41,888	34,131	7,757	7,757	7,757	7,757	7,757	3,103	0	0
3320	Camas Valley School District 21	6/30/2022	Contribution	5.4	4.4	55,021	44,832	10,189	10,189	10,189	10,189	10,189	4,076	0	0
3320	Camas Valley School District 21	6/30/2021	Proportion	5.5	3.5	287,197	182,761	52,218	52,218	52,218	52,218	26,107	0	0	0
3320	Camas Valley School District 21	6/30/2021	Contribution	5.5	3.5	(147,660)	(93,966)	(26,847)	(26,847)	(26,847)	(26,847)	(13,425)	0	0	0
3320	Camas Valley School District 21	6/30/2020	Proportion	5.4	2.4	(456,255)	(202,779)	(84,492)	(84,492)	(84,492)	(33,795)	0	0	0	0
3320	Camas Valley School District 21	6/30/2020	Contribution	5.4	2.4	151,134	67,170	27,988	27,988	27,988	11,194	0	0	0	0
3320	Camas Valley School District 21	6/30/2019	Proportion	5.3	1.3	(344,021)	(64,910)	(64,910)	(64,910)	(19,471)	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2019	Contribution	5.3	1.3	304,203	74,615	57,397	57,397	17,218	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2018	Proportion	5.2	0.2	227,240	8,740	43,700	8,740	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2018	Contribution	5.2	0.2	20,272	782	3,898	782	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2017	Proportion	5.2	0.0	(62,665)	0	(2,410)	0	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2017	Contribution	5.2	0.0	80,033	0	3,078	0	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2022	Proportion	5.4	4.4	(268,962)	(219,154)	(49,808)	(49,808)	(49,808)	(49,808)	(49,808)	(49,808)	(19,922)	0
3321	North Douglas School District 22	6/30/2022	Contribution	5.4	4.4	126,046	102,704	23,342	23,342	23,342	23,342	23,342	9,336	0	0
3321	North Douglas School District 22	6/30/2021	Proportion	5.5	3.5	(207,233)	(131,875)	(37,679)	(37,679)	(37,679)	(18,838)	0	0	0	0
3321	North Douglas School District 22	6/30/2021	Contribution	5.5	3.5	(287,619)	(183,031)	(52,294)	(52,294)	(52,294)	(26,149)	0	0	0	0
3321	North Douglas School District 22	6/30/2020	Proportion	5.4	2.4	248,443	110,419	46,008	46,008	46,008	18,403	0	0	0	0
3321	North Douglas School District 22	6/30/2020	Contribution	5.4	2.4	118,279	52,567	21,904	21,904	21,904	8,759	0	0	0	0
3321	North Douglas School District 22	6/30/2019	Proportion	5.3	1.3	(83,718)	(20,534)	(15,796)	(15,796)	(4,738)	0	0	0	0	0
3321	North Douglas School District 22	6/30/2019	Contribution	5.3	1.3	46,753	11,469	8,821	8,821	2,648	0	0	0	0	0
3321	North Douglas School District 22	6/30/2018	Proportion	5.2	0.2	(67,917)	(2,612)	(13,061)	(2,612)	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2018	Contribution	5.2	0.2	50,244	1,934	9,662	1,934	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2017	Proportion	5.2	0.0	(245,687)	0	(9,447)	0	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2017	Contribution	5.2	0.0	62,625	0	2,410	0	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2022	Proportion	5.4	4.4	(47,775)	(38,928)	(8,847)	(8,847)	(8,847)	(8,847)	(8,847)	(3,540)	0	0
3324	Yoncalla School District 32	6/30/2022	Contribution	5.4	4.4	92,134	75,072	17,062	17,062	17,062	17,062	17,062	6,824	0	0
3324	Yoncalla School District 32	6/30/2021	Proportion	5.5	3.5	538,133	342,449	97,842	97,842	97,842	48,923	0	0	0	0
3324	Yoncalla School District 32	6/30/2021	Contribution	5.5	3.5	(299,156)	(190,372)	(54,392)	(54,392)	(54,392)	(27,196)	0	0	0	0
3324	Yoncalla School District 32	6/30/2020	Proportion	5.4	2.4	(125,293)	(55,687)	(23,202)	(23,202)	(9,283)	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2020	Contribution	5.4	2.4	150,195	66,753	27,814	27,814	27,814	11,125	0	0	0	0
3324	Yoncalla School District 32	6/30/2019	Proportion	5.3	1.3	37,106	7,001	7,001	7,001	2,101	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2019	Contribution	5.3	1.3	32,272	7,916	6,089	6,089	1,827	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2018	Proportion	5.2	0.2	123,691	4,756	23,787	4,756	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2018	Contribution	5.2	0.2	67,548	2,598	12,990	2,598	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2017	Proportion	5.2	0.0	(450,116)	0	(17,311)	0	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2017	Contribution	5.2	0.0	78,499	0	3,019	0	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2022	Proportion	5.4	4.4	107,687	87,745	19,942	19,942	19,942	19,942	19,942	7,977	0	0
3325	Elkton School District 34	6/30/2022	Contribution	5.4	4.4	27,225	22,183	5,042	5,042	5,042	5,042	2,015	0	0	0
3325	Elkton School District 34	6/30/2021	Proportion	5.5	3.5	(32,257)	(20,527)	(5,865)	(5,865)	(5,865)	(2,932)	0	0	0	0
3325	Elkton School District 34	6/30/2021	Contribution	5.5	3.5	(224,686)	(142,982)	(40,852)	(40,852)	(40,852)	(20,426)	0	0	0	0
3325	Elkton School District 34	6/30/2020	Proportion	5.4	2.4	5,366	2,384	994	994	994	396	0	0	0	0
3325	Elkton School District 34	6/30/2020	Contribution	5.4	2.4	91,232	40,547	16,895	16,895	16,895	6,757	0	0	0	0
3325	Elkton School District 34	6/30/2019	Proportion	5.3	1.3	(194,402)	(47,682)	(36,680)	(36,680)	(11,002)	0	0	0	0	0
3325	Elkton School District 34	6/30/2019	Contribution	5.3	1.3	21,943	5,383	4,140	4,140	1,243	0	0	0	0	0
3325	Elkton School District 34	6/30/2018	Proportion	5.2	0.2	170,243	6,548	32,739	6,548	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2018	Contribution	5.2	0.2	17,163	658	3,301	658	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2017	Proportion	5.2	0.0	(30,724)	0	(1,184)	0	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2017	Contribution	5.2	0.0	61,924	0	2,384	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3331	Umpqua School District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
3335	Riddle School District	6/30/2022	Proportion	5.4	4.4	166,001	135,260	30,741	30,741	30,741	30,741	30,741	30,741	12,296	0
3335	Riddle School District	6/30/2022	Contribution	5.4	4.4	91,950	74,922	17,028	17,028	17,028	17,028	17,028	17,028	6,810	0
3335	Riddle School District	6/30/2021	Proportion	5.5	3.5	10,570	6,726	1,922	1,922	1,922	1,922	960	0	0	0
3335	Riddle School District	6/30/2021	Contribution	5.5	3.5	(296,553)	(188,715)	(53,919)	(53,919)	(53,919)	(53,919)	(26,958)	0	0	0
3335	Riddle School District	6/30/2020	Proportion	5.4	2.4	(262,062)	(116,472)	(48,530)	(48,530)	(48,530)	(19,412)	0	0	0	0
3335	Riddle School District	6/30/2020	Contribution	5.4	2.4	178,979	79,547	33,144	33,144	33,144	13,259	0	0	0	0
3335	Riddle School District	6/30/2019	Proportion	5.3	1.3	(357,078)	(87,586)	(67,373)	(67,373)	(20,213)	0	0	0	0	0
3335	Riddle School District	6/30/2019	Contribution	5.3	1.3	(4,429)	(1,085)	(836)	(836)	(249)	0	0	0	0	0
3335	Riddle School District	6/30/2018	Proportion	5.2	0.2	(137,885)	(5,305)	(26,516)	(5,305)	0	0	0	0	0	0
3335	Riddle School District	6/30/2018	Contribution	5.2	0.2	19,557	752	3,761	752	0	0	0	0	0	0
3335	Riddle School District	6/30/2017	Proportion	5.2	0.0	(146,225)	0	(5,625)	0	0	0	0	0	0	0
3335	Riddle School District	6/30/2017	Contribution	5.2	0.0	72,858	0	2,803	0	0	0	0	0	0	0
3338	Glendale 77	6/30/2022	Proportion	5.4	4.4	184,750	150,537	34,213	34,213	34,213	34,213	34,213	13,685	0	0
3338	Glendale 77	6/30/2022	Contribution	5.4	4.4	109,035	88,843	20,192	20,192	20,192	20,192	8,075	0	0	0
3338	Glendale 77	6/30/2021	Proportion	5.5	3.5	(494,639)	(314,771)	(89,934)	(89,934)	(89,934)	(44,969)	0	0	0	0
3338	Glendale 77	6/30/2021	Contribution	5.5	3.5	(190,155)	(121,007)	(34,574)	(34,574)	(34,574)	(17,285)	0	0	0	0
3338	Glendale 77	6/30/2020	Proportion	5.4	2.4	(160,171)	(29,661)	(29,661)	(29,661)	(11,866)	0	0	0	0	0
3338	Glendale 77	6/30/2020	Contribution	5.4	2.4	100,088	44,483	18,535	18,535	18,535	7,413	0	0	0	0
3338	Glendale 77	6/30/2019	Proportion	5.3	1.3	58,332	14,308	11,006	11,006	3,302	0	0	0	0	0
3338	Glendale 77	6/30/2019	Contribution	5.3	1.3	(28,785)	(7,061)	(5,431)	(5,431)	(1,630)	0	0	0	0	0
3338	Glendale 77	6/30/2018	Proportion	5.2	0.2	38,247	1,472	7,355	1,472	0	0	0	0	0	0
3338	Glendale 77	6/30/2018	Contribution	5.2	0.2	38,442	1,477	7,393	1,477	0	0	0	0	0	0
3338	Glendale 77	6/30/2017	Proportion	5.2	0.0	(216,600)	0	(8,330)	0	0	0	0	0	0	0
3338	Glendale 77	6/30/2017	Contribution	5.2	0.0	79,954	0	3,074	0	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2022	Proportion	5.4	4.4	(3,479,990)	(2,835,547)	(644,443)	(644,443)	(644,443)	(644,443)	(644,443)	(257,775)	0	0
3349	Winston-Dillard Schools	6/30/2022	Contribution	5.4	4.4	(127,223)	(103,663)	(23,560)	(23,560)	(23,560)	(23,560)	(9,423)	0	0	0
3349	Winston-Dillard Schools	6/30/2021	Proportion	5.5	3.5	2,756,244	1,753,974	501,135	501,135	501,135	250,569	0	0	0	0
3349	Winston-Dillard Schools	6/30/2021	Contribution	5.5	3.5	(1,147,944)	(730,510)	(208,717)	(208,717)	(208,717)	(104,359)	0	0	0	0
3349	Winston-Dillard Schools	6/30/2020	Proportion	5.4	2.4	10,726	4,768	1,986	1,986	796	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2020	Contribution	5.4	2.4	(183,405)	(81,513)	(33,964)	(33,964)	(13,585)	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2019	Proportion	5.3	1.3	1,732,304	424,904	326,850	326,850	98,054	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2019	Contribution	5.3	1.3	(272,760)	(66,904)	(51,464)	(51,464)	(15,440)	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2018	Proportion	5.2	0.2	(1,757,430)	(67,595)	(337,967)	(67,595)	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2018	Contribution	5.2	0.2	414	14	80	14	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2017	Proportion	5.2	0.0	479,312	0	18,437	0	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2017	Contribution	5.2	0.0	(207,317)	0	(7,972)	0	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2022	Proportion	5.4	4.4	(1,574,544)	(1,282,962)	(291,582)	(291,582)	(291,582)	(291,582)	(291,582)	(116,634)	0	0
3353	Sutherlin School District 130	6/30/2022	Contribution	5.4	4.4	(514,382)	(419,126)	(95,256)	(95,256)	(95,256)	(95,256)	(38,102)	0	0	0
3353	Sutherlin School District 130	6/30/2021	Proportion	5.5	3.5	383,398	243,980	69,709	69,709	69,709	34,853	0	0	0	0
3353	Sutherlin School District 130	6/30/2021	Contribution	5.5	3.5	(1,498,215)	(953,409)	(272,403)	(272,403)	(272,403)	(136,200)	0	0	0	0
3353	Sutherlin School District 130	6/30/2020	Proportion	5.4	2.4	(491,255)	(218,336)	(90,973)	(90,973)	(36,390)	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2020	Contribution	5.4	2.4	(562,120)	(249,832)	(104,096)	(104,096)	(41,640)	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2019	Proportion	5.3	1.3	264,925	64,981	49,986	49,986	14,995	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2019	Contribution	5.3	1.3	(518,538)	(127,190)	(97,837)	(97,837)	(29,353)	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2018	Proportion	5.2	0.2	(423,072)	(81,360)	(16,272)	(16,272)	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2018	Contribution	5.2	0.2	(522,316)	(20,091)	(100,445)	(20,091)	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2017	Proportion	5.2	0.0	386,742	0	14,877	0	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2017	Contribution	5.2	0.0	(439,220)	0	(16,895)	0	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2022	Proportion	5.4	4.4	35,872	29,229	6,643	6,643	6,643	6,643	2,657	0	0	0
3361	Arlington Public Schools	6/30/2022	Contribution	5.4	4.4	117,651	95,864	21,787	21,787	21,787	21,787	8,716	0	0	0
3361	Arlington Public Schools	6/30/2021	Proportion	5.5	3.5	(206,598)	(131,472)	(37,563)	(37,563)	(37,563)	(18,783)	0	0	0	0
3361	Arlington Public Schools	6/30/2021	Contribution	5.5	3.5	123,564	78,632	22,466	22,466	22,466	11,234	0	0	0	0
3361	Arlington Public Schools	6/30/2020	Proportion	5.4	2.4	(20,549)	(3,805)	(3,805)	(3,805)	(1,524)	0	0	0	0	0
3361	Arlington Public Schools	6/30/2020	Contribution	5.4	2.4	84,899	37,733	15,722	15,722	6,289	0	0	0	0	0
3361	Arlington Public Schools	6/30/2019	Proportion	5.3	1.3	(415,559)	(101,931)	(78,407)	(78,407)	(23,524)	0	0	0	0	0
3361	Arlington Public Schools	6/30/2019	Contribution	5.3	1.3	20,745	5,089	3,914	3,914	1,175	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3361	Arlington Public Schools	6/30/2018	Proportion	5.2	0.2	(102,462)	(3,942)	(19,704)	(3,942)	0	0	0	0	0
3361	Arlington Public Schools	6/30/2018	Contribution	5.2	0.2	1,226	46	236	46	0	0	0	0	0
3361	Arlington Public Schools	6/30/2017	Proportion	5.2	0.0	76,167	0	2,927	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2017	Contribution	5.2	0.0	37,061	0	1,426	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2022	Proportion	5.4	4.4	214,427	174,718	39,709	39,709	39,709	39,709	39,709	15,882	0
3364	Condon Admin School District 25J	6/30/2022	Contribution	5.4	4.4	142,562	116,162	26,400	26,400	26,400	26,400	26,400	10,562	0
3364	Condon Admin School District 25J	6/30/2021	Proportion	5.5	3.5	(111,463)	(70,931)	(20,266)	(20,266)	(20,266)	(20,266)	(10,133)	0	0
3364	Condon Admin School District 25J	6/30/2021	Contribution	5.5	3.5	(41,576)	(26,458)	(7,559)	(7,559)	(7,559)	(7,559)	(3,781)	0	0
3364	Condon Admin School District 25J	6/30/2020	Proportion	5.4	2.4	(1,344)	(597)	(249)	(249)	(249)	(249)	0	0	0
3364	Condon Admin School District 25J	6/30/2020	Contribution	5.4	2.4	111,486	49,548	20,646	20,646	20,646	8,256	0	0	0
3364	Condon Admin School District 25J	6/30/2019	Proportion	5.3	1.3	(245,355)	(60,183)	(46,293)	(46,293)	(13,890)	0	0	0	0
3364	Condon Admin School District 25J	6/30/2019	Contribution	5.3	1.3	(4,431)	(1,087)	(836)	(836)	(251)	0	0	0	0
3364	Condon Admin School District 25J	6/30/2018	Proportion	5.2	0.2	65,058	2,503	12,511	2,503	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2018	Contribution	5.2	0.2	183	8	35	8	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2017	Proportion	5.2	0.0	26,500	0	1,020	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2017	Contribution	5.2	0.0	35,617	0	1,372	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2022	Proportion	5.4	4.4	231,889	188,947	42,942	42,942	42,942	42,942	42,942	17,179	0
3370	Prairie City School District 4	6/30/2022	Contribution	5.4	4.4	110,502	90,039	20,463	20,463	20,463	20,463	20,463	8,187	0
3370	Prairie City School District 4	6/30/2021	Proportion	5.5	3.5	46,776	29,766	8,505	8,505	8,505	8,505	4,251	0	0
3370	Prairie City School District 4	6/30/2021	Contribution	5.5	3.5	(18,446)	(11,738)	(3,354)	(3,354)	(3,354)	(3,354)	(1,676)	0	0
3370	Prairie City School District 4	6/30/2020	Proportion	5.4	2.4	(125,962)	(55,984)	(23,326)	(23,326)	(23,326)	(9,332)	0	0	0
3370	Prairie City School District 4	6/30/2020	Contribution	5.4	2.4	90,241	40,108	16,711	16,711	16,711	6,686	0	0	0
3370	Prairie City School District 4	6/30/2019	Proportion	5.3	1.3	(121,806)	(22,982)	(22,982)	(22,982)	(6,896)	0	0	0	0
3370	Prairie City School District 4	6/30/2019	Contribution	5.3	1.3	489,514	120,070	92,361	92,361	27,709	0	0	0	0
3370	Prairie City School District 4	6/30/2018	Proportion	5.2	0.2	(192,980)	(7,420)	(37,112)	(7,420)	0	0	0	0	0
3370	Prairie City School District 4	6/30/2018	Contribution	5.2	0.2	1,057,883	40,688	203,439	40,688	0	0	0	0	0
3370	Prairie City School District 4	6/30/2017	Proportion	5.2	0.0	(327,392)	0	(12,592)	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2017	Contribution	5.2	0.0	80,035	0	3,080	0	0	0	0	0	0
3372	Monument School District 8	6/30/2022	Proportion	5.4	4.4	(248,927)	(202,829)	(46,098)	(46,098)	(46,098)	(46,098)	(46,098)	(18,437)	0
3372	Monument School District 8	6/30/2022	Contribution	5.4	4.4	38,494	31,365	7,129	7,129	7,129	7,129	2,849	0	0
3372	Monument School District 8	6/30/2021	Proportion	5.5	3.5	191,361	121,775	34,793	34,793	34,793	17,396	0	0	0
3372	Monument School District 8	6/30/2021	Contribution	5.5	3.5	(27,812)	(17,698)	(5,057)	(5,057)	(5,057)	(2,527)	0	0	0
3372	Monument School District 8	6/30/2020	Proportion	5.4	2.4	(322,235)	(143,216)	(59,673)	(59,673)	(59,673)	(23,870)	0	0	0
3372	Monument School District 8	6/30/2020	Contribution	5.4	2.4	53,187	23,640	9,849	9,849	9,849	3,942	0	0	0
3372	Monument School District 8	6/30/2019	Proportion	5.3	1.3	92,379	22,659	17,430	17,430	5,229	0	0	0	0
3372	Monument School District 8	6/30/2019	Contribution	5.3	1.3	239,203	58,671	45,133	45,133	13,538	0	0	0	0
3372	Monument School District 8	6/30/2018	Proportion	5.2	0.2	(624,749)	(24,029)	(120,144)	(24,029)	0	0	0	0	0
3372	Monument School District 8	6/30/2018	Contribution	5.2	0.2	1,163,408	44,748	223,732	44,748	0	0	0	0	0
3372	Monument School District 8	6/30/2017	Proportion	5.2	0.0	(54,970)	0	(2,115)	0	0	0	0	0	0
3372	Monument School District 8	6/30/2017	Contribution	5.2	0.0	12,313	0	473	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2022	Proportion	5.4	4.4	210,248	171,313	38,935	38,935	38,935	38,935	38,935	15,573	0
3375	Dayville School District 16J	6/30/2022	Contribution	5.4	4.4	15,876	12,936	2,940	2,940	2,940	2,940	1,176	0	0
3375	Dayville School District 16J	6/30/2021	Proportion	5.5	3.5	(109,791)	(69,867)	(19,962)	(19,962)	(19,962)	(19,962)	(9,981)	0	0
3375	Dayville School District 16J	6/30/2021	Contribution	5.5	3.5	(29,479)	(18,759)	(5,360)	(5,360)	(5,360)	(2,679)	0	0	0
3375	Dayville School District 16J	6/30/2020	Proportion	5.4	2.4	33,085	14,704	6,127	6,127	6,127	2,450	0	0	0
3375	Dayville School District 16J	6/30/2020	Contribution	5.4	2.4	15,585	6,927	2,886	2,886	1,155	0	0	0	0
3375	Dayville School District 16J	6/30/2019	Proportion	5.3	1.3	(262,595)	(64,411)	(49,546)	(49,546)	(14,865)	0	0	0	0
3375	Dayville School District 16J	6/30/2019	Contribution	5.3	1.3	23,759	5,827	4,483	4,483	1,344	0	0	0	0
3375	Dayville School District 16J	6/30/2018	Proportion	5.2	0.2	(67,078)	(2,578)	(12,900)	(2,578)	0	0	0	0	0
3375	Dayville School District 16J	6/30/2018	Contribution	5.2	0.2	(4,924)	(189)	(947)	(189)	0	0	0	0	0
3375	Dayville School District 16J	6/30/2017	Proportion	5.2	0.0	(33,346)	0	(1,281)	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2017	Contribution	5.2	0.0	18,713	0	718	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2022	Proportion	5.4	4.4	(31,136)	(25,370)	(5,766)	(5,766)	(5,766)	(5,766)	(2,306)	0	0
3376	Long Creek Schools	6/30/2022	Contribution	5.4	4.4	25,154	20,496	4,658	4,658	4,658	4,658	1,864	0	0
3376	Long Creek Schools	6/30/2021	Proportion	5.5	3.5	77,029	49,019	14,005	14,005	14,005	7,004	0	0	0
3376	Long Creek Schools	6/30/2021	Contribution	5.5	3.5	(85,339)	(54,307)	(15,516)	(15,516)	(15,516)	(7,759)	0	0	0
3376	Long Creek Schools	6/30/2020	Proportion	5.4	2.4	37,664	16,739	6,975	6,975	6,975	2,789	0	0	0
3376	Long Creek Schools	6/30/2020	Contribution	5.4	2.4	39,858	17,715	7,381	7,381	2,953	0	0	0	0
3376	Long Creek Schools	6/30/2019	Proportion	5.3	1.3	(126,431)	(31,011)	(23,855)	(23,855)	(7,156)	0	0	0	0
3376	Long Creek Schools	6/30/2019	Contribution	5.3	1.3	12,121	2,973	2,287	2,287	686	0	0	0	0
3376	Long Creek Schools	6/30/2018	Proportion	5.2	0.2	(17,475)	(670)	(3,361)	(670)	0	0	0	0	0
3376	Long Creek Schools	6/30/2018	Contribution	5.2	0.2	16,384	629	3,151	629	0	0	0	0	0
3376	Long Creek Schools	6/30/2017	Proportion	5.2	0.0	41,133	0	1,583	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2017	Contribution	5.2	0.0	3,896	0	151	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3392	Burns-Slater School District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2022	Proportion	5.4	4.4	171,755	139,949	31,806	31,806	31,806	31,806	31,806	12,725	0
3394	Crane Elementary School	6/30/2022	Contribution	5.4	4.4	120,476	98,166	22,310	22,310	22,310	22,310	22,310	8,926	0
3394	Crane Elementary School	6/30/2021	Proportion	5.5	3.5	73,811	46,971	13,420	13,420	13,420	13,420	6,711	0	0
3394	Crane Elementary School	6/30/2021	Contribution	5.5	3.5	(66,232)	(42,148)	(12,042)	(12,042)	(12,042)	(12,042)	(6,022)	0	0
3394	Crane Elementary School	6/30/2020	Proportion	5.4	2.4	204,663	90,960	37,901	37,901	37,901	15,158	0	0	0
3394	Crane Elementary School	6/30/2020	Contribution	5.4	2.4	40,367	17,942	7,475	7,475	7,475	2,992	0	0	0
3394	Crane Elementary School	6/30/2019	Proportion	5.3	1.3	110,098	27,006	20,773	20,773	6,233	0	0	0	0
3394	Crane Elementary School	6/30/2019	Contribution	5.3	1.3	46,822	11,486	8,834	8,834	2,652	0	0	0	0
3394	Crane Elementary School	6/30/2018	Proportion	5.2	0.2	235,962	9,077	45,377	9,077	0	0	0	0	0
3394	Crane Elementary School	6/30/2018	Contribution	5.2	0.2	49,147	1,892	9,451	1,892	0	0	0	0	0
3394	Crane Elementary School	6/30/2017	Proportion	5.2	0.0	(35,121)	0	(1,351)	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2017	Contribution	5.2	0.0	48,770	0	1,875	0	0	0	0	0	0
3395	Pine Creek School	6/30/2022	Proportion	5.4	4.4	(207)	(254)	(47)	(47)	(47)	(47)	(47)	(19)	0
3395	Pine Creek School	6/30/2022	Contribution	5.4	4.4	4,542	3,701	841	841	841	841	337	0	0
3395	Pine Creek School	6/30/2021	Proportion	5.5	3.5	14,976	9,530	2,723	2,723	2,723	2,723	1,361	0	0
3395	Pine Creek School	6/30/2021	Contribution	5.5	3.5	(9,210)	(5,860)	(1,675)	(1,675)	(1,675)	(1,675)	(835)	0	0
3395	Pine Creek School	6/30/2020	Proportion	5.4	2.4	(2,518)	(1,120)	(466)	(466)	(188)	0	0	0	0
3395	Pine Creek School	6/30/2020	Contribution	5.4	2.4	770	341	143	143	55	0	0	0	0
3395	Pine Creek School	6/30/2019	Proportion	5.3	1.3	(5,611)	(1,375)	(1,059)	(1,059)	(316)	0	0	0	0
3395	Pine Creek School	6/30/2019	Contribution	5.3	1.3	616	152	116	116	36	0	0	0	0
3395	Pine Creek School	6/30/2018	Proportion	5.2	0.2	7,602	292	1,462	292	0	0	0	0	0
3395	Pine Creek School	6/30/2018	Contribution	5.2	0.2	(276)	(11)	(53)	(11)	0	0	0	0	0
3395	Pine Creek School	6/30/2017	Proportion	5.2	0.0	1,459	0	54	0	0	0	0	0	0
3395	Pine Creek School	6/30/2017	Contribution	5.2	0.0	2,060	0	80	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2022	Proportion	5.4	4.4	(6,089)	(4,961)	(1,128)	(1,128)	(1,128)	(1,128)	(1,128)	(449)	0
3396	Diamond School District 7	6/30/2022	Contribution	5.4	4.4	2,390	1,947	443	443	443	443	175	0	0
3396	Diamond School District 7	6/30/2021	Proportion	5.5	3.5	69,758	44,392	12,683	12,683	12,683	12,683	6,343	0	0
3396	Diamond School District 7	6/30/2021	Contribution	5.5	3.5	(8,630)	(5,492)	(1,569)	(1,569)	(1,569)	(1,569)	(785)	0	0
3396	Diamond School District 7	6/30/2020	Proportion	5.4	2.4	(57,422)	(25,520)	(10,634)	(10,634)	(10,634)	(4,252)	0	0	0
3396	Diamond School District 7	6/30/2020	Contribution	5.4	2.4	11,480	5,102	2,126	2,126	2,126	850	0	0	0
3396	Diamond School District 7	6/30/2019	Proportion	5.3	1.3	(8,447)	(2,071)	(1,594)	(1,594)	(477)	0	0	0	0
3396	Diamond School District 7	6/30/2019	Contribution	5.3	1.3	(3,809)	(933)	(719)	(719)	(214)	0	0	0	0
3396	Diamond School District 7	6/30/2018	Proportion	5.2	0.2	(17,595)	(675)	(3,384)	(675)	0	0	0	0	0
3396	Diamond School District 7	6/30/2018	Contribution	5.2	0.2	110	5	21	5	0	0	0	0	0
3396	Diamond School District 7	6/30/2017	Proportion	5.2	0.0	(99,567)	0	(3,827)	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2017	Contribution	5.2	0.0	892	0	32	0	0	0	0	0	0
3397	Suntex School District	6/30/2022	Proportion	5.4	4.4	(29,522)	(24,055)	(5,467)	(5,467)	(5,467)	(5,467)	(5,467)	(2,187)	0
3397	Suntex School District	6/30/2022	Contribution	5.4	4.4	353	288	65	65	65	65	28	0	0
3397	Suntex School District	6/30/2021	Proportion	5.5	3.5	(18,228)	(11,600)	(3,314)	(3,314)	(3,314)	(1,658)	0	0	0
3397	Suntex School District	6/30/2021	Contribution	5.5	3.5	(11,862)	(7,548)	(2,157)	(2,157)	(2,157)	(1,077)	0	0	0
3397	Suntex School District	6/30/2020	Proportion	5.4	2.4	(2,371)	(1,054)	(439)	(439)	(176)	0	0	0	0
3397	Suntex School District	6/30/2020	Contribution	5.4	2.4	(3,375)	(1,500)	(625)	(625)	(250)	0	0	0	0
3397	Suntex School District	6/30/2019	Proportion	5.3	1.3	(100,609)	(24,677)	(18,983)	(18,983)	(5,694)	0	0	0	0
3397	Suntex School District	6/30/2019	Contribution	5.3	1.3	(4,311)	(1,059)	(813)	(813)	(246)	0	0	0	0
3397	Suntex School District	6/30/2018	Proportion	5.2	0.2	44,965	1,730	8,647	1,730	0	0	0	0	0
3397	Suntex School District	6/30/2018	Contribution	5.2	0.2	(10,223)	(393)	(1,966)	(393)	0	0	0	0	0
3397	Suntex School District	6/30/2017	Proportion	5.2	0.0	(46,730)	0	(1,795)	0	0	0	0	0	0
3397	Suntex School District	6/30/2017	Contribution	5.2	0.0	11,190	0	430	0	0	0	0	0	0
3398	Drewsey School	6/30/2022	Proportion	5.4	4.4	2,345	1,911	434	434	434	434	175	0	0
3398	Drewsey School	6/30/2022	Contribution	5.4	4.4	22,461	18,302	4,159	4,159	4,159	4,159	1,666	0	0
3398	Drewsey School	6/30/2021	Proportion	5.5	3.5	(17,277)	(10,995)	(3,141)	(3,141)	(3,141)	(1,572)	0	0	0
3398	Drewsey School	6/30/2021	Contribution	5.5	3.5	(11,379)	(7,241)	(2,069)	(2,069)	(2,069)	(1,034)	0	0	0
3398	Drewsey School	6/30/2020	Proportion	5.4	2.4	4,889	2,174	905	905	364	0	0	0	0
3398	Drewsey School	6/30/2020	Contribution	5.4	2.4	(2,735)	(1,217)	(506)	(506)	(205)	0	0	0	0
3398	Drewsey School	6/30/2019	Proportion	5.3	1.3	17,371	4,259	3,278	3,278	981	0	0	0	0
3398	Drewsey School	6/30/2019	Contribution	5.3	1.3	1,237	305	233	233	72	0	0	0	0
3398	Drewsey School	6/30/2018	Proportion	5.2	0.2	(395)	(15)	(76)	(15)	0	0	0	0	0
3398	Drewsey School	6/30/2018	Contribution	5.2	0.2	1,088	43	209	43	0	0	0	0	0
3398	Drewsey School	6/30/2017	Proportion	5.2	0.0	71,750	0	2,760	0	0	0	0	0	0
3398	Drewsey School	6/30/2017	Contribution	5.2	0.0	(538)	0	(23)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3399	Frenchglen School District	6/30/2022	Proportion	5.4	4.4	(14,049)	(11,447)	(2,602)	(2,602)	(2,602)	(2,602)	(2,602)	(2,602)	(1,039)	0
3399	Frenchglen School District	6/30/2022	Contribution	5.4	4.4	21,812	17,773	4,039	4,039	4,039	4,039	4,039	4,039	1,617	0
3399	Frenchglen School District	6/30/2021	Proportion	5.5	3.5	(5,990)	(3,812)	(1,089)	(1,089)	(1,089)	(1,089)	(1,089)	(1,089)	0	0
3399	Frenchglen School District	6/30/2021	Contribution	5.5	3.5	(6,346)	(4,038)	(1,154)	(1,154)	(1,154)	(1,154)	(1,154)	(576)	0	0
3399	Frenchglen School District	6/30/2020	Proportion	5.4	2.4	(2,466)	(5,550)	(1,028)	(1,028)	(1,028)	(1,028)	(1,028)	0	0	0
3399	Frenchglen School District	6/30/2020	Contribution	5.4	2.4	2,869	1,276	531	531	531	531	214	0	0	0
3399	Frenchglen School District	6/30/2019	Proportion	5.3	1.3	(51,932)	(12,740)	(9,798)	(9,798)	(2,942)	0	0	0	0	0
3399	Frenchglen School District	6/30/2019	Contribution	5.3	1.3	3,693	905	697	697	208	0	0	0	0	0
3399	Frenchglen School District	6/30/2018	Proportion	5.2	0.2	(17,905)	(690)	(3,443)	0	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2018	Contribution	5.2	0.2	1,484	59	285	59	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2017	Proportion	5.2	0.0	(11,414)	0	(439)	0	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2017	Contribution	5.2	0.0	214	0	9	0	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2022	Proportion	5.4	4.4	(28,332)	(23,085)	(5,247)	(5,247)	(5,247)	(5,247)	(5,247)	(5,247)	(2,097)	0
3405	Fields-Trout Creek 33	6/30/2022	Contribution	5.4	4.4	(3,769)	(3,071)	(698)	(698)	(698)	(698)	(698)	(698)	(279)	0
3405	Fields-Trout Creek 33	6/30/2021	Proportion	5.5	3.5	17,989	11,447	3,271	3,271	3,271	3,271	1,634	0	0	0
3405	Fields-Trout Creek 33	6/30/2021	Contribution	5.5	3.5	(39,066)	(24,860)	(7,103)	(7,103)	(7,103)	(7,103)	(3,551)	0	0	0
3405	Fields-Trout Creek 33	6/30/2020	Proportion	5.4	2.4	13,908	6,180	2,576	2,576	1,028	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2020	Contribution	5.4	2.4	6,719	2,987	1,244	1,244	499	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2019	Proportion	5.3	1.3	(13,416)	(3,292)	(2,531)	(2,531)	(761)	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2019	Contribution	5.3	1.3	6,451	1,583	1,217	1,217	366	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2018	Proportion	5.2	0.2	(21,866)	(841)	(4,205)	0	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2018	Contribution	5.2	0.2	1,071	41	206	41	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2017	Proportion	5.2	0.0	4,866	0	186	0	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2017	Contribution	5.2	0.0	1,983	0	78	0	0	0	0	0	0	0
3407	Crane Union High School	6/30/2022	Proportion	5.4	4.4	84,810	69,104	15,706	15,706	15,706	15,706	15,706	15,706	6,280	0
3407	Crane Union High School	6/30/2022	Contribution	5.4	4.4	88,041	71,737	16,304	16,304	16,304	16,304	16,304	16,304	6,521	0
3407	Crane Union High School	6/30/2021	Proportion	5.5	3.5	254,630	162,038	46,296	46,296	46,296	46,296	23,150	0	0	0
3407	Crane Union High School	6/30/2021	Contribution	5.5	3.5	(99,734)	(63,468)	(18,133)	(18,133)	(18,133)	(18,133)	(9,069)	0	0	0
3407	Crane Union High School	6/30/2020	Proportion	5.4	2.4	98,901	43,956	18,315	18,315	7,326	0	0	0	0	0
3407	Crane Union High School	6/30/2020	Contribution	5.4	2.4	51,650	22,955	9,565	9,565	3,825	0	0	0	0	0
3407	Crane Union High School	6/30/2019	Proportion	5.3	1.3	(133,904)	(32,844)	(25,265)	(25,265)	(7,579)	0	0	0	0	0
3407	Crane Union High School	6/30/2019	Contribution	5.3	1.3	65,034	15,950	12,271	12,271	3,679	0	0	0	0	0
3407	Crane Union High School	6/30/2018	Proportion	5.2	0.2	(2,939)	(114)	(565)	(114)	0	0	0	0	0	0
3407	Crane Union High School	6/30/2018	Contribution	5.2	0.2	4,902	187	943	187	0	0	0	0	0	0
3407	Crane Union High School	6/30/2017	Proportion	5.2	0.0	(132,289)	0	(5,089)	0	0	0	0	0	0	0
3407	Crane Union High School	6/30/2017	Contribution	5.2	0.0	41,182	0	1,582	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
3409	Hood River County School District	6/30/2022	Proportion	5.4	4.4	(3,042,444)	(2,479,028)	(563,416)	(563,416)	(563,416)	(563,416)	(563,416)	(563,416)	(225,364)	0
3409	Hood River County School District	6/30/2022	Contribution	5.4	4.4	(970,522)	(790,796)	(179,726)	(179,726)	(179,726)	(179,726)	(179,726)	(179,726)	(71,892)	0
3409	Hood River County School District	6/30/2021	Proportion	5.5	3.5	3,474,007	2,210,731	631,638	631,638	631,638	631,638	315,817	0	0	0
3409	Hood River County School District	6/30/2021	Contribution	5.5	3.5	(5,462,461)	(3,476,111)	(993,175)	(993,175)	(993,175)	(993,175)	(496,586)	0	0	0
3409	Hood River County School District	6/30/2020	Proportion	5.4	2.4	(1,966,953)	(874,200)	(364,251)	(364,251)	(364,251)	(145,698)	0	0	0	0
3409	Hood River County School District	6/30/2020	Contribution	5.4	2.4	2,050,386	911,283	379,701	379,701	379,701	151,881	0	0	0	0
3409	Hood River County School District	6/30/2019	Proportion	5.3	1.3	(1,525)	(373)	(288)	(288)	(85)	0	0	0	0	0
3409	Hood River County School District	6/30/2019	Contribution	5.3	1.3	(1,133,484)	(278,024)	(213,865)	(213,865)	(64,159)	0	0	0	0	0
3409	Hood River County School District	6/30/2018	Proportion	5.2	0.2	(1,605,536)	(61,751)	(308,757)	(61,751)	0	0	0	0	0	0
3409	Hood River County School District	6/30/2018	Contribution	5.2	0.2	(731,180)	(28,120)	(140,612)	(28,120)	0	0	0	0	0	0
3409	Hood River County School District	6/30/2017	Proportion	5.2	0.0	176,022	0	6,772	0	0	0	0	0	0	0
3409	Hood River County School District	6/30/2017	Contribution	5.2	0.0	(557,776)	0	(21,451)	0	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2022	Proportion	5.4	4.4	(1,365,198)	(1,112,384)	(252,814)	(252,814)	(252,814)	(252,814)	(252,814)	(101,128)	0	0
3414	Phoenix-Talent School District	6/30/2022	Contribution	5.4	4.4	(226,623)	(184,656)	(41,967)	(41,967)	(41,967)	(41,967)	(41,967)	(16,788)	0	0
3414	Phoenix-Talent School District	6/30/2021	Proportion	5.5	3.5	835,453	531,651	151,901	151,901	151,901	151,901	75,948	0	0	0
3414	Phoenix-Talent School District	6/30/2021	Contribution	5.5	3.5	(2,255,910)	(1,435,580)	(410,165)	(410,165)	(410,165)	(410,165)	(205,085)	0	0	0
3414	Phoenix-Talent School District	6/30/2020	Proportion	5.4	2.4	900,873	400,389	166,828	166,828	66,733	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2020	Contribution	5.4	2.4	22,418	9,965	4,151	4,151	1,663	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2019	Proportion	5.3	1.3	(2,057,394)	(504,642)	(388,188)	(388,188)	(116,454)	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2019	Contribution	5.3	1.3	1,559,148	382,432	294,179	294,179	88,253	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3414	Phoenix-Talent School District	6/30/2018	Proportion	5.2	0.2	(455,116)	(17,506)	(87,522)	(17,506)	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2018	Contribution	5.2	0.2	(492,225)	(18,930)	(94,659)	(18,930)	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2017	Proportion	5.2	0.0	120,976	0	4,651	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2017	Contribution	5.2	0.0	(315,855)	0	(12,150)	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2022	Proportion	5.4	4.4	1,707,005	1,390,893	316,112	316,112	316,112	316,112	316,112	126,445	0
3415	Ashland Public Schools	6/30/2022	Contribution	5.4	4.4	976,617	795,762	180,855	180,855	180,855	180,855	180,855	72,342	0
3415	Ashland Public Schools	6/30/2021	Proportion	5.5	3.5	837,243	532,791	152,226	152,226	152,226	152,226	76,113	0	0
3415	Ashland Public Schools	6/30/2021	Contribution	5.5	3.5	(2,641,162)	(1,680,740)	(480,211)	(480,211)	(480,211)	(480,211)	(240,107)	0	0
3415	Ashland Public Schools	6/30/2020	Proportion	5.4	2.4	(967,475)	(429,989)	(179,162)	(179,162)	(179,162)	(179,162)	(71,665)	0	0
3415	Ashland Public Schools	6/30/2020	Contribution	5.4	2.4	1,774,312	788,584	328,576	328,576	328,576	328,576	131,432	0	0
3415	Ashland Public Schools	6/30/2019	Proportion	5.3	1.3	(2,278,629)	(558,909)	(429,930)	(429,930)	(429,930)	(429,930)	0	0	0
3415	Ashland Public Schools	6/30/2019	Contribution	5.3	1.3	(59,574)	(14,614)	(11,240)	(11,240)	(3,374)	0	0	0	0
3415	Ashland Public Schools	6/30/2018	Proportion	5.2	0.2	150,889	5,804	29,017	5,804	0	0	0	0	0
3415	Ashland Public Schools	6/30/2018	Contribution	5.2	0.2	394,527	15,172	75,871	15,172	0	0	0	0	0
3415	Ashland Public Schools	6/30/2017	Proportion	5.2	0.0	(1,380,515)	0	(53,095)	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2017	Contribution	5.2	0.0	733,388	0	28,208	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2022	Proportion	5.4	4.4	(1,078,195)	(878,529)	(199,666)	(199,666)	(199,666)	(199,666)	(199,666)	(79,865)	0
3416	Central Point School District 6	6/30/2022	Contribution	5.4	4.4	1,495,518	1,218,570	276,948	276,948	276,948	276,948	276,948	110,778	0
3416	Central Point School District 6	6/30/2021	Proportion	5.5	3.5	(1,478,532)	(940,884)	(268,824)	(268,824)	(268,824)	(268,824)	(134,412)	0	0
3416	Central Point School District 6	6/30/2021	Contribution	5.5	3.5	(3,967,712)	(2,524,908)	(721,402)	(721,402)	(721,402)	(721,402)	(360,702)	0	0
3416	Central Point School District 6	6/30/2020	Proportion	5.4	2.4	(2,556,870)	(1,136,388)	(473,494)	(473,494)	(473,494)	(473,494)	(189,400)	0	0
3416	Central Point School District 6	6/30/2020	Contribution	5.4	2.4	1,896,344	842,819	351,175	351,175	351,175	351,175	140,469	0	0
3416	Central Point School District 6	6/30/2019	Proportion	5.3	1.3	(1,176,701)	(222,019)	(66,606)	(66,606)	(66,606)	(66,606)	0	0	0
3416	Central Point School District 6	6/30/2019	Contribution	5.3	1.3	452,739	111,051	85,422	85,422	26,629	0	0	0	0
3416	Central Point School District 6	6/30/2018	Proportion	5.2	0.2	2,590,293	99,628	498,133	99,628	0	0	0	0	0
3416	Central Point School District 6	6/30/2018	Contribution	5.2	0.2	827,466	31,826	159,128	31,826	0	0	0	0	0
3416	Central Point School District 6	6/30/2017	Proportion	5.2	0.0	(556,903)	0	(21,418)	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2017	Contribution	5.2	0.0	1,504,276	0	57,856	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2022	Proportion	5.4	4.4	(15,726)	(12,814)	(2,912)	(2,912)	(2,912)	(2,912)	(2,912)	(1,166)	0
3417	Eagle Point School District 9	6/30/2022	Contribution	5.4	4.4	1,488,226	1,213,443	275,783	275,783	275,783	275,783	275,783	110,311	0
3417	Eagle Point School District 9	6/30/2021	Proportion	5.5	3.5	(196,290)	(124,912)	(35,689)	(35,689)	(35,689)	(35,689)	(17,845)	0	0
3417	Eagle Point School District 9	6/30/2021	Contribution	5.5	3.5	(2,829,284)	(1,800,454)	(514,415)	(514,415)	(514,415)	(514,415)	(257,209)	0	0
3417	Eagle Point School District 9	6/30/2020	Proportion	5.4	2.4	(430,541)	(191,351)	(79,730)	(79,730)	(79,730)	(79,730)	(31,891)	0	0
3417	Eagle Point School District 9	6/30/2020	Contribution	5.4	2.4	1,529,012	679,562	283,150	283,150	283,150	283,150	113,262	0	0
3417	Eagle Point School District 9	6/30/2019	Proportion	5.3	1.3	(1,945,538)	(477,206)	(367,083)	(367,083)	(367,083)	(367,083)	(110,123)	0	0
3417	Eagle Point School District 9	6/30/2019	Contribution	5.3	1.3	295,972	72,596	55,844	55,844	16,752	0	0	0	0
3417	Eagle Point School District 9	6/30/2018	Proportion	5.2	0.2	(2,003,580)	(77,060)	(385,304)	(77,060)	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2018	Contribution	5.2	0.2	585,607	22,522	112,617	22,522	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2017	Proportion	5.2	0.0	(182,693)	0	(7,028)	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2017	Contribution	5.2	0.0	724,670	0	27,870	0	0	0	0	0	0
3424	Rogue River School District	6/30/2022	Proportion	5.4	4.4	290,627	236,807	53,820	53,820	53,820	53,820	53,820	21,527	0
3424	Rogue River School District	6/30/2022	Contribution	5.4	4.4	238,698	194,495	44,203	44,203	44,203	44,203	44,203	17,683	0
3424	Rogue River School District	6/30/2021	Proportion	5.5	3.5	844,338	537,306	153,516	153,516	153,516	153,516	76,758	0	0
3424	Rogue River School District	6/30/2021	Contribution	5.5	3.5	(740,014)	(470,918)	(134,548)	(134,548)	(134,548)	(134,548)	(67,274)	0	0
3424	Rogue River School District	6/30/2020	Proportion	5.4	2.4	(171,302)	(76,133)	(31,723)	(31,723)	(31,723)	(31,723)	(12,687)	0	0
3424	Rogue River School District	6/30/2020	Contribution	5.4	2.4	420,704	186,980	77,908	77,908	77,908	77,908	31,164	0	0
3424	Rogue River School District	6/30/2019	Proportion	5.3	1.3	(162,237)	(39,793)	(30,611)	(30,611)	(30,611)	(30,611)	(9,182)	0	0
3424	Rogue River School District	6/30/2019	Contribution	5.3	1.3	144,208	35,372	27,209	27,209	8,163	0	0	0	0
3424	Rogue River School District	6/30/2018	Proportion	5.2	0.2	338,389	13,014	65,075	13,014	0	0	0	0	0
3424	Rogue River School District	6/30/2018	Contribution	5.2	0.2	109,773	4,223	21,110	4,223	0	0	0	0	0
3424	Rogue River School District	6/30/2017	Proportion	5.2	0.0	(1,837)	0	(72)	0	0	0	0	0	0
3424	Rogue River School District	6/30/2017	Contribution	5.2	0.0	238,504	0	9,174	0	0	0	0	0	0
3432	Prospect School District	6/30/2022	Proportion	5.4	4.4	(105,659)	(86,093)	(19,566)	(19,566)	(19,566)	(19,566)	(19,566)	(7,829)	0
3432	Prospect School District	6/30/2022	Contribution	5.4	4.4	101,965	83,083	18,882	18,882	18,882	18,882	18,882	7,555	0
3432	Prospect School District	6/30/2021	Proportion	5.5	3.5	(189,649)	(120,685)	(34,482)	(34,482)	(34,482)	(34,482)	(17,239)	0	0
3432	Prospect School District	6/30/2021	Contribution	5.5	3.5	(204,800)	(130,328)	(37,236)	(37,236)	(37,236)	(37,236)	(18,620)	0	0
3432	Prospect School District	6/30/2020	Proportion	5.4	2.4	239,402	106,400	44,334	44,334	44,334	44,334	17,732	0	0
3432	Prospect School District	6/30/2020	Contribution	5.4	2.4	102,201	45,423	18,926	18,926	18,926	18,926	7,571	0	0
3432	Prospect School District	6/30/2019	Proportion	5.3	1.3	(182,758)	(44,826)	(34,483)	(34,483)	(10,343)	0	0	0	0
3432	Prospect School District	6/30/2019	Contribution	5.3	1.3	102,900	25,240	19,415	19,415	5,825	0	0	0	0
3432	Prospect School District	6/30/2018	Proportion	5.2	0.2	(174,840)	(6,725)	(33,623)	(6,725)	0	0	0	0	0
3432	Prospect School District	6/30/2018	Contribution	5.2	0.2	38,709	1,489	7,444	1,489	0	0	0	0	0
3432	Prospect School District	6/30/2017	Proportion	5.2	0.0	(32,839)	0	(1,264)	0	0	0	0	0	0
3432	Prospect School District	6/30/2017	Contribution	5.2	0.0	46,101	0	1,771	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2022	Proportion	5.4	4.4	(83,861)	(68,331)	(15,530)	(15,530)	(15,530)	(15,530)	(15,530)	(6,211)	0
3439	Butte Falls School District	6/30/2022	Contribution	5.4	4.4	81,155	66,126	15,029	15,029	15,029	15,029	15,029	6,010	0
3439	Butte Falls School District	6/30/2021	Proportion	5.5	3.5	(146,240)	(93,062)	(26,589)	(26,589)	(26,589)	(26,589)	(13,295)	0	0
3439	Butte Falls School District	6/30/2021	Contribution	5.5	3.5	(216,170)	(137,562)	(39,304)	(39,304)	(39,304)	(39,304)	(19,650)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3439	Butte Falls School District	6/30/2020	Proportion	5.4	2.4	(6,027)	(2,679)	(1,116)	(1,116)	(1,116)	(447)	0	0	0
3439	Butte Falls School District	6/30/2020	Contribution	5.4	2.4	131,336	58,373	24,321	24,321	24,321	9,731	0	0	0
3439	Butte Falls School District	6/30/2019	Proportion	5.3	1.3	266,859	65,455	50,351	50,351	50,351	15,104	0	0	0
3439	Butte Falls School District	6/30/2019	Contribution	5.3	1.3	25,328	6,212	4,779	4,779	4,779	1,433	0	0	0
3439	Butte Falls School District	6/30/2018	Proportion	5.2	0.2	(51,188)	(1,968)	(9,844)	(1,968)	0	0	0	0	0
3439	Butte Falls School District	6/30/2018	Contribution	5.2	0.2	78,850	3,035	15,163	3,035	0	0	0	0	0
3439	Butte Falls School District	6/30/2017	Proportion	5.2	0.0	(23,721)	0	(911)	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2017	Contribution	5.2	0.0	52,299	0	2,009	0	0	0	0	0	0
3440	Pinehurst School	6/30/2022	Proportion	5.4	4.4	34,824	28,375	6,449	6,449	6,449	6,449	6,449	2,579	0
3440	Pinehurst School	6/30/2022	Contribution	5.4	4.4	8,556	6,972	1,584	1,584	1,584	1,584	1,584	636	0
3440	Pinehurst School	6/30/2021	Proportion	5.5	3.5	52,494	33,406	9,544	9,544	9,544	9,544	4,774	0	0
3440	Pinehurst School	6/30/2021	Contribution	5.5	3.5	(23,132)	(14,720)	(4,206)	(4,206)	(4,206)	(4,206)	(2,102)	0	0
3440	Pinehurst School	6/30/2020	Proportion	5.4	2.4	24,105	10,713	4,464	4,464	4,464	1,785	0	0	0
3440	Pinehurst School	6/30/2020	Contribution	5.4	2.4	8,447	3,755	1,564	1,564	1,564	627	0	0	0
3440	Pinehurst School	6/30/2019	Proportion	5.3	1.3	(55,120)	(13,520)	(10,400)	(10,400)	(3,120)	0	0	0	0
3440	Pinehurst School	6/30/2019	Contribution	5.3	1.3	14,720	3,612	2,777	2,777	835	0	0	0	0
3440	Pinehurst School	6/30/2018	Proportion	5.2	0.2	17,332	667	3,333	667	0	0	0	0	0
3440	Pinehurst School	6/30/2018	Contribution	5.2	0.2	4,339	169	834	169	0	0	0	0	0
3440	Pinehurst School	6/30/2017	Proportion	5.2	0.0	(6,122)	0	(237)	0	0	0	0	0	0
3440	Pinehurst School	6/30/2017	Contribution	5.2	0.0	7,360	0	285	0	0	0	0	0	0
3445	Culver School District 4	6/30/2022	Proportion	5.4	4.4	385,197	313,864	71,333	71,333	71,333	71,333	71,333	28,532	0
3445	Culver School District 4	6/30/2022	Contribution	5.4	4.4	179,154	145,977	33,177	33,177	33,177	33,177	33,177	13,269	0
3445	Culver School District 4	6/30/2021	Proportion	5.5	3.5	553,849	352,449	100,700	100,700	100,700	100,700	50,349	0	0
3445	Culver School District 4	6/30/2021	Contribution	5.5	3.5	(845,801)	(538,237)	(153,782)	(153,782)	(153,782)	(153,782)	(76,891)	0	0
3445	Culver School District 4	6/30/2020	Proportion	5.4	2.4	(74,337)	(33,039)	(13,766)	(13,766)	(13,766)	(5,507)	0	0	0
3445	Culver School District 4	6/30/2020	Contribution	5.4	2.4	419,095	186,265	77,610	77,610	77,610	31,045	0	0	0
3445	Culver School District 4	6/30/2019	Proportion	5.3	1.3	(769,215)	(188,675)	(145,135)	(145,135)	(43,540)	0	0	0	0
3445	Culver School District 4	6/30/2019	Contribution	5.3	1.3	282,802	69,366	53,359	53,359	16,007	0	0	0	0
3445	Culver School District 4	6/30/2018	Proportion	5.2	0.2	(137,555)	(5,290)	(26,453)	(5,290)	0	0	0	0	0
3445	Culver School District 4	6/30/2018	Contribution	5.2	0.2	45,320	1,745	8,715	1,745	0	0	0	0	0
3445	Culver School District 4	6/30/2017	Proportion	5.2	0.0	(468,969)	0	(18,039)	0	0	0	0	0	0
3445	Culver School District 4	6/30/2017	Contribution	5.2	0.0	123,123	0	4,733	0	0	0	0	0	0
3446	Ashwood School	6/30/2022	Proportion	5.4	4.4	(533)	(434)	(99)	(99)	(99)	(99)	(99)	(38)	0
3446	Ashwood School	6/30/2022	Contribution	5.4	4.4	8,574	6,986	1,588	1,588	1,588	1,588	1,588	634	0
3446	Ashwood School	6/30/2021	Proportion	5.5	3.5	23,534	14,976	4,279	4,279	4,279	2,139	0	0	0
3446	Ashwood School	6/30/2021	Contribution	5.5	3.5	(8,402)	(5,346)	(1,528)	(1,528)	(1,528)	(762)	0	0	0
3446	Ashwood School	6/30/2020	Proportion	5.4	2.4	88,628	39,389	16,413	16,413	16,413	6,563	0	0	0
3446	Ashwood School	6/30/2020	Contribution	5.4	2.4	39,186	17,415	7,257	7,257	2,901	0	0	0	0
3446	Ashwood School	6/30/2019	Proportion	5.3	1.3	(69,602)	(17,074)	(13,132)	(13,132)	(3,942)	0	0	0	0
3446	Ashwood School	6/30/2019	Contribution	5.3	1.3	16,306	3,998	3,077	3,077	921	0	0	0	0
3446	Ashwood School	6/30/2018	Proportion	5.2	0.2	(405)	(15)	(78)	(15)	0	0	0	0	0
3446	Ashwood School	6/30/2018	Contribution	5.2	0.2	1,588	63	305	63	0	0	0	0	0
3446	Ashwood School	6/30/2017	Proportion	5.2	0.0	(3,802)	0	(147)	0	0	0	0	0	0
3446	Ashwood School	6/30/2017	Contribution	5.2	0.0	2,404	0	94	0	0	0	0	0	0
3447	Madras School District	6/30/2022	Proportion	5.4	4.4	(6,598,686)	(5,376,707)	(1,221,979)	(1,221,979)	(1,221,979)	(1,221,979)	(1,221,979)	(488,791)	0
3447	Madras School District	6/30/2022	Contribution	5.4	4.4	85,195	69,418	15,777	15,777	15,777	15,777	15,777	6,310	0
3447	Madras School District	6/30/2021	Proportion	5.5	3.5	(13,912,771)	(8,853,581)	(2,529,595)	(2,529,595)	(2,529,595)	(1,264,796)	0	0	0
3447	Madras School District	6/30/2021	Contribution	5.5	3.5	29,864,773	19,004,855	5,429,959	5,429,959	5,429,959	2,714,978	0	0	0
3447	Madras School District	6/30/2020	Proportion	5.4	2.4	(1,051,883)	(467,504)	(194,793)	(194,793)	(194,793)	(77,918)	0	0	0
3447	Madras School District	6/30/2020	Contribution	5.4	2.4	522,912	232,404	96,836	96,836	96,836	38,732	0	0	0
3447	Madras School District	6/30/2019	Proportion	5.3	1.3	(3,323,484)	(815,196)	(627,072)	(627,072)	(188,124)	0	0	0	0
3447	Madras School District	6/30/2019	Contribution	5.3	1.3	921,516	226,032	173,871	173,871	52,161	0	0	0	0
3447	Madras School District	6/30/2018	Proportion	5.2	0.2	(866,589)	(33,329)	(166,652)	(33,329)	0	0	0	0	0
3447	Madras School District	6/30/2018	Contribution	5.2	0.2	(583,482)	(22,442)	(112,208)	(22,442)	0	0	0	0	0
3447	Madras School District	6/30/2017	Proportion	5.2	0.0	673,912	0	25,922	0	0	0	0	0	0
3447	Madras School District	6/30/2017	Contribution	5.2	0.0	(217,481)	0	(8,366)	0	0	0	0	0	0
3451	Black Butte School District	6/30/2022	Proportion	5.4	4.4	(804)	(987)	(183)	(183)	(183)	(183)	(183)	(72)	0
3451	Black Butte School District	6/30/2022	Contribution	5.4	4.4	478	389	89	89	89	89	89	33	0
3451	Black Butte School District	6/30/2021	Proportion	5.5	3.5	194,247	123,611	35,318	35,318	35,318	17,657	0	0	0
3451	Black Butte School District	6/30/2021	Contribution	5.5	3.5	(37,749)	(24,023)	(6,863)	(6,863)	(6,863)	(3,434)	0	0	0
3451	Black Butte School District	6/30/2020	Proportion	5.4	2.4	(185,600)	(82,490)	(34,370)	(34,370)	(34,370)	(13,750)	0	0	0
3451	Black Butte School District	6/30/2020	Contribution	5.4	2.4	179,789	79,907	33,294	33,294	33,294	13,319	0	0	0
3451	Black Butte School District	6/30/2019	Proportion	5.3	1.3	25,779	6,323	4,864	4,864	1,459	0	0	0	0
3451	Black Butte School District	6/30/2019	Contribution	5.3	1.3	(18,525)	(4,545)	(3,495)	(3,495)	(1,050)	0	0	0	0
3451	Black Butte School District	6/30/2018	Proportion	5.2	0.2	46,654	1,794	8,972	1,794	0	0	0	0	0
3451	Black Butte School District	6/30/2018	Contribution	5.2	0.2	3,327	127	640	127	0	0	0	0	0
3451	Black Butte School District	6/30/2017	Proportion	5.2	0.0	(42,733)	0	(1,643)	0	0	0	0	0	0
3451	Black Butte School District	6/30/2017	Contribution	5.2	0.0	10,229	0	394	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3453	Josephine County School District Cu	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2022	Proportion	5.4	4.4	(652,508)	(531,673)	(120,835)	(120,835)	(120,835)	(120,835)	(120,835)	(120,835)	(48,333)	0
3454	Grants Pass School District	6/30/2022	Contribution	5.4	4.4	1,784,468	1,454,011	330,457	330,457	330,457	330,457	330,457	330,457	132,183	0
3454	Grants Pass School District	6/30/2021	Proportion	5.5	3.5	(2,453,288)	(1,561,184)	(446,052)	(446,052)	(446,052)	(446,052)	(446,052)	(223,028)	0	0
3454	Grants Pass School District	6/30/2021	Contribution	5.5	3.5	(5,274,596)	(3,356,562)	(959,017)	(959,017)	(959,017)	(959,017)	(959,017)	(479,511)	0	0
3454	Grants Pass School District	6/30/2020	Proportion	5.4	2.4	(3,555,807)	(1,580,358)	(658,483)	(658,483)	(658,483)	(658,483)	(263,392)	0	0	0
3454	Grants Pass School District	6/30/2020	Contribution	5.4	2.4	2,501,272	1,111,675	463,199	463,199	463,199	463,199	185,277	0	0	0
3454	Grants Pass School District	6/30/2019	Proportion	5.3	1.3	(5,139,570)	(1,260,650)	(969,730)	(969,730)	(969,730)	(290,920)	0	0	0	0
3454	Grants Pass School District	6/30/2019	Contribution	5.3	1.3	286,134	70,182	53,988	53,988	53,988	16,194	0	0	0	0
3454	Grants Pass School District	6/30/2018	Proportion	5.2	0.2	643,966	123,840	24,766	24,766	24,766	0	0	0	0	0
3454	Grants Pass School District	6/30/2018	Contribution	5.2	0.2	798,543	30,713	153,566	30,713	30,713	0	0	0	0	0
3454	Grants Pass School District	6/30/2017	Proportion	5.2	0.0	(1,246,673)	0	(47,948)	0	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2017	Contribution	5.2	0.0	1,629,513	0	62,673	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
3456	Klamath County School District	6/30/2022	Proportion	5.4	4.4	(1,734,913)	(1,413,633)	(321,280)	(321,280)	(321,280)	(321,280)	(321,280)	(321,280)	(128,513)	0
3456	Klamath County School District	6/30/2022	Contribution	5.4	4.4	2,636,687	2,148,412	488,275	488,275	488,275	488,275	488,275	488,275	195,312	0
3456	Klamath County School District	6/30/2021	Proportion	5.5	3.5	867,587	552,101	157,743	157,743	157,743	157,743	78,872	0	0	0
3456	Klamath County School District	6/30/2021	Contribution	5.5	3.5	(5,711,099)	(3,634,335)	(1,038,382)	(1,038,382)	(1,038,382)	(1,038,382)	(519,189)	0	0	0
3456	Klamath County School District	6/30/2020	Proportion	5.4	2.4	(918,152)	(408,068)	(170,028)	(170,028)	(170,028)	(170,028)	(68,012)	0	0	0
3456	Klamath County School District	6/30/2020	Contribution	5.4	2.4	4,194,129	1,864,056	776,691	776,691	776,691	310,674	0	0	0	0
3456	Klamath County School District	6/30/2019	Proportion	5.3	1.3	(6,773,881)	(1,661,517)	(1,278,091)	(1,278,091)	(383,426)	0	0	0	0	0
3456	Klamath County School District	6/30/2019	Contribution	5.3	1.3	(762,309)	(186,981)	(143,832)	(143,832)	(43,149)	0	0	0	0	0
3456	Klamath County School District	6/30/2018	Proportion	5.2	0.2	971,716	37,376	186,868	37,376	0	0	0	0	0	0
3456	Klamath County School District	6/30/2018	Contribution	5.2	0.2	688,954	26,499	132,491	26,499	0	0	0	0	0	0
3456	Klamath County School District	6/30/2017	Proportion	5.2	0.0	(4,927,631)	0	(189,526)	0	0	0	0	0	0	0
3456	Klamath County School District	6/30/2017	Contribution	5.2	0.0	1,731,316	0	66,591	0	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2022	Proportion	5.4	4.4	(286,215)	(233,212)	(53,003)	(53,003)	(53,003)	(53,003)	(53,003)	(53,003)	(21,200)	0
3457	Klamath Falls City Schools	6/30/2022	Contribution	5.4	4.4	989,156	805,979	183,177	183,177	183,177	183,177	183,177	183,177	73,271	0
3457	Klamath Falls City Schools	6/30/2021	Proportion	5.5	3.5	(2,168,712)	(1,380,090)	(394,311)	(394,311)	(394,311)	(394,311)	(197,157)	0	0	0
3457	Klamath Falls City Schools	6/30/2021	Contribution	5.5	3.5	(2,384,936)	(1,517,686)	(433,625)	(433,625)	(433,625)	(433,625)	(216,811)	0	0	0
3457	Klamath Falls City Schools	6/30/2020	Proportion	5.4	2.4	495,555	220,248	91,769	91,769	91,769	36,710	0	0	0	0
3457	Klamath Falls City Schools	6/30/2020	Contribution	5.4	2.4	1,196,349	531,711	221,546	221,546	221,546	88,619	0	0	0	0
3457	Klamath Falls City Schools	6/30/2019	Proportion	5.3	1.3	(2,379,517)	(583,657)	(448,965)	(448,965)	(134,692)	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2019	Contribution	5.3	1.3	541,481	132,817	102,166	102,166	30,651	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2018	Proportion	5.2	0.2	(1,696,536)	(65,251)	(326,257)	(65,251)	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2018	Contribution	5.2	0.2	582,223	22,393	111,966	22,393	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2017	Proportion	5.2	0.0	(1,338,209)	0	(51,469)	0	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2017	Contribution	5.2	0.0	693,883	0	26,688	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3460	Union School District 5	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0	
3460	Union School District 5	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0	
3460	Union School District 5	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0	
3460	Union School District 5	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0	
3461	Lake County School District 7	6/30/2022	Proportion	5.4	4.4	(2,210,141)	(1,800,856)	(409,285)	(409,285)	(409,285)	(409,285)	(409,285)	(409,285)	(163,716)	0	
3461	Lake County School District 7	6/30/2022	Contribution	5.4	4.4	369,617	301,169	68,448	68,448	68,448	68,448	68,448	68,448	27,377	0	
3461	Lake County School District 7	6/30/2021	Proportion	5.5	3.5	(4,871,395)	(3,099,979)	(885,708)	(885,708)	(885,708)	(885,708)	(885,708)	(885,708)	(442,855)	0	
3461	Lake County School District 7	6/30/2021	Contribution	5.5	3.5	10,410,753	6,625,025	1,892,864	1,892,864	1,892,864	1,892,864	1,892,864	1,892,864	946,433	0	
3461	Lake County School District 7	6/30/2020	Proportion	5.4	2.4	408,954	181,758	75,732	75,732	75,732	75,732	75,732	75,732	30,294	0	
3461	Lake County School District 7	6/30/2020	Contribution	5.4	2.4	507,997	225,775	94,074	94,074	94,074	94,074	94,074	94,074	37,627	0	
3461	Lake County School District 7	6/30/2019	Proportion	5.3	1.3	(678,073)	(127,938)	(127,938)	(127,938)	(127,938)	(127,938)	(127,938)	(127,938)	0	0	
3461	Lake County School District 7	6/30/2019	Contribution	5.3	1.3	143,991	35,319	27,168	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	0.2	(64,216)	(2,471)	(12,349)	(12,349)	(12,349)	(12,349)	(12,349)	(12,349)	0	0	
3461	Lake County School District 7	6/30/2018	Contribution	5.2	0.2	111,823	4,303	21,504	21,504	21,504	21,504	21,504	21,504	8,151	0	
3461	Lake County School District 7	6/30/2017	Proportion	5.2	0.0	(407,619)	0	(15,679)	0	0	0	0	0	0	0	
3461	Lake County School District 7	6/30/2017	Contribution	5.2	0.0	203,737	0	7,837	0	0	0	0	0	0	0	
3462	Paisley School District	6/30/2022	Proportion	5.4	4.4	(128,059)	(104,344)	(23,715)	(23,715)	(23,715)	(23,715)	(23,715)	(23,715)	(9,484)	0	
3462	Paisley School District	6/30/2022	Contribution	5.4	4.4	39,238	31,972	7,266	7,266	7,266	7,266	7,266	7,266	2,908	0	
3462	Paisley School District	6/30/2021	Proportion	5.5	3.5	(160,198)	(101,944)	(29,127)	(29,127)	(29,127)	(29,127)	(29,127)	(29,127)	(14,563)	0	
3462	Paisley School District	6/30/2021	Contribution	5.5	3.5	(140,269)	(89,263)	(25,503)	(25,503)	(25,503)	(25,503)	(25,503)	(25,503)	(12,754)	0	
3462	Paisley School District	6/30/2020	Proportion	5.4	2.4	(290,283)	(129,015)	(53,756)	(53,756)	(53,756)	(53,756)	(53,756)	(53,756)	0	0	
3462	Paisley School District	6/30/2020	Contribution	5.4	2.4	297,878	132,389	55,163	55,163	55,163	55,163	55,163	55,163	22,063	0	
3462	Paisley School District	6/30/2019	Proportion	5.3	1.3	81,033	19,877	15,289	15,289	15,289	15,289	15,289	15,289	4,588	0	
3462	Paisley School District	6/30/2019	Contribution	5.3	1.3	(3,255)	(799)	(614)	(614)	(614)	(614)	(614)	(614)	0	0	
3462	Paisley School District	6/30/2018	Proportion	5.2	0.2	45,118	1,733	8,677	8,677	8,677	8,677	8,677	8,677	1,733	0	
3462	Paisley School District	6/30/2018	Contribution	5.2	0.2	36,473	1,403	7,014	7,014	7,014	7,014	7,014	7,014	1,403	0	
3462	Paisley School District	6/30/2017	Proportion	5.2	0.0	154,933	0	5,958	0	0	0	0	0	0	0	
3462	Paisley School District	6/30/2017	Contribution	5.2	0.0	45,734	0	1,759	0	0	0	0	0	0	0	
3463	North Lake School District 14	6/30/2022	Proportion	5.4	4.4	(15,015)	(12,234)	(2,781)	(2,781)	(2,781)	(2,781)	(2,781)	(2,781)	(2,781)	(1,110)	0
3463	North Lake School District 14	6/30/2022	Contribution	5.4	4.4	244,952	199,591	45,361	45,361	45,361	45,361	45,361	45,361	45,361	18,147	0
3463	North Lake School District 14	6/30/2021	Proportion	5.5	3.5	430,691	274,077	78,307	78,307	78,307	78,307	78,307	78,307	39,156	0	
3463	North Lake School District 14	6/30/2021	Contribution	5.5	3.5	(254,663)	(162,059)	(46,302)	(46,302)	(46,302)	(46,302)	(46,302)	(46,302)	(23,153)	0	
3463	North Lake School District 14	6/30/2020	Proportion	5.4	2.4	(225,234)	(100,104)	(41,710)	(41,710)	(41,710)	(41,710)	(41,710)	(41,710)	(16,684)	0	
3463	North Lake School District 14	6/30/2020	Contribution	5.4	2.4	568,285	252,571	105,238	105,238	105,238	105,238	105,238	105,238	42,095	0	
3463	North Lake School District 14	6/30/2019	Proportion	5.3	1.3	(374,075)	(91,755)	(70,580)	(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	1.3	54,523	13,375	10,287	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	0.2	144,558	5,558	27,800	27,800	27,800	27,800	27,800	27,800	5,558	0	
3463	North Lake School District 14	6/30/2018	Contribution	5.2	0.2	12,233	473	2,352	2,352	2,352	2,352	2,352	2,352	473	0	
3463	North Lake School District 14	6/30/2017	Proportion	5.2	0.0	41,088	0	1,578	0	0	0	0	0	0	0	
3463	North Lake School District 14	6/30/2017	Contribution	5.2	0.0	58,275	0	2,240	0	0	0	0	0	0	0	
3464	Plush School District	6/30/2022	Proportion	5.4	4.4	23,114	18,834	4,280	4,280	4,280	4,280	4,280	4,280	4,280	1,714	0
3464	Plush School District	6/30/2022	Contribution	5.4	4.4	8,593	7,002	1,591	1,591	1,591	1,591	1,591	1,591	1,591	638	0
3464	Plush School District	6/30/2021	Proportion	5.5	3.5	11,619	7,393	2,113	2,113	2,113	2,113	2,113	2,113	1,054	0	
3464	Plush School District	6/30/2021	Contribution	5.5	3.5	(14,589)	(9,283)	(2,653)	(2,653)	(2,653)	(2,653)	(2,653)	(2,653)	(1,324)	0	
3464	Plush School District	6/30/2020	Proportion	5.4	2.4	(1,872)	(831)	(347)	(347)	(347)	(347)	(347)	(347)	(137)	0	
3464	Plush School District	6/30/2020	Contribution	5.4	2.4	16,716	7,428	3,096	3,096	3,096	3,096	3,096	3,096	1,236	0	
3464	Plush School District	6/30/2019	Proportion	5.3	1.3	(19,759)	(4,847)	(3,728)	(3,728)	(3,728)	(3,728)	(3,728)	(3,728)	(1,119)	0	
3464	Plush School District	6/30/2019	Contribution	5.3	1.3	903	223	170	170	170	170	170	170	53	0	
3464	Plush School District	6/30/2018	Proportion	5.2	0.2	(45,137)	(1,737)	(8,680)	(8,680)	(8,680)	(8,680)	(8,680)	(8,680)	0	0	
3464	Plush School District	6/30/2018	Contribution	5.2	0.2	3,086	121	593	593	593	593	593	593	121	0	
3464	Plush School District	6/30/2017	Proportion	5.2	0.0	26,584	0	1,024	0	0	0	0	0	0	0	
3464	Plush School District	6/30/2017	Contribution	5.2	0.0	182	0	7	0	0	0	0	0	0	0	
3465	Adel School District 21	6/30/2022	Proportion	5.4	4.4	(3,163)	(2,577)	(586)	(586)	(586)	(586)	(586)	(586)	(586)	(233)	0
3465	Adel School District 21	6/30/2022	Contribution	5.4	4.4	17,349	14,136	3,213	3,213	3,213	3,213	3,213	3,213	3,213	1,284	0
3465	Adel School District 21	6/30/2021	Proportion	5.5	3.5	3,659	2,329	665	665	665	665	665	665	334	0	
3465	Adel School District 21	6/30/2021	Contribution	5.5	3.5	(4,978)	(3,168)	(905)	(905)	(905)	(905)	(905)	(905)	(453)	0	
3465	Adel School District 21	6/30/2020	Proportion	5.4	2.4	(39,351)	(17,490)	(7,287)	(7,287)	(7,287)	(7,287)	(7,287)	(7,287)	(2,916)	0	
3465	Adel School District 21	6/30/2020	Contribution	5.4	2.4	8,144	3,620	1,508	1,508	1,508	1,508	1,508	1,508	604	0	
3465	Adel School District 21	6/30/2019	Proportion	5.3	1.3	(40,304)	(9,884)	(7,605)	(7,605)	(7,605)	(7,605)	(7,605)	(7,605)	(2,279)	0	
3465	Adel School District 21	6/30/2019	Contribution	5.3	1.3	983	243	185	185	185	185	185	185	58	0	
3465	Adel School District 21	6/30/2018	Proportion	5.2	0.2	11,208	433	2,155	2,155	2,155	2,155	2,155	2,155	433	0	
3465	Adel School District 21	6/30/2018	Contribution	5.2	0.2	487	17	94	94	94	94	94	94	17	0	
3465	Adel School District 21	6/30/2017	Proportion	5.2	0.0	(14,195)	0	(545)	0	0	0	0	0	0	0	
3465	Adel School District 21	6/30/2017	Contribution	5.2	0.0	8,551	0	331	0	0	0	0	0	0	0	
3470	Pleasant Hill School District	6/30/2022	Proportion	5.4	4.4	3,922	3,196	726	726	726	726	726	726	292	0	
3470	Pleasant Hill School District	6/30/2022	Contribution	5.4	4.4	209,393	170,617	38,776	38,776	38,776	38,776	38,776	38,776	38,776	15,513	0
3470	Pleasant Hill School District	6/30/2021	Proportion	5.5	3.5	(106,767)	(67,943)	(19,412)	(19,412)	(19,412)	(19,412)	(19,412)	(19,412)	(9,707)	0	
3470	Pleasant Hill School District	6/30/2021	Contribution	5.5	3.5	(698,028)	(444,200)	(126,914)	(126,914)	(126,914)	(126,914)	(126,914)	(126,914)	(63,458)	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3470	Pleasant Hill School District	6/30/2020	Proportion	5.4	2.4	(448,572)	(199,365)	(83,069)	(83,069)	(83,069)	(83,069)	(33,227)	0	0	
3470	Pleasant Hill School District	6/30/2020	Contribution	5.4	2.4	340,527	151,344	63,061	63,061	63,061	63,061	25,222	0	0	
3470	Pleasant Hill School District	6/30/2019	Proportion	5.3	1.3	(774,410)	(189,950)	(146,115)	(146,115)	(146,115)	(146,115)	(43,835)	0	0	
3470	Pleasant Hill School District	6/30/2019	Contribution	5.3	1.3	392,161	96,189	73,993	73,993	73,993	73,993	22,196	0	0	
3470	Pleasant Hill School District	6/30/2018	Proportion	5.2	0.2	205,014	7,884	39,426	7,884	39,426	7,884	0	0	0	
3470	Pleasant Hill School District	6/30/2018	Contribution	5.2	0.2	69,675	2,680	13,399	2,680	13,399	2,680	0	0	0	
3470	Pleasant Hill School District	6/30/2017	Proportion	5.2	0.0	(359,516)	0	(13,826)	0	0	0	0	0	0	
3470	Pleasant Hill School District	6/30/2017	Contribution	5.2	0.0	202,491	0	7,786	0	0	0	0	0	0	
3473	Eugene School District 4J	6/30/2022	Proportion	5.4	4.4	(7,538,557)	(6,142,528)	(1,396,029)	(1,396,029)	(1,396,029)	(1,396,029)	(1,396,029)	(1,396,029)	(558,412)	0
3473	Eugene School District 4J	6/30/2022	Contribution	5.4	4.4	3,960,214	3,226,841	733,373	733,373	733,373	733,373	733,373	733,373	293,349	0
3473	Eugene School District 4J	6/30/2021	Proportion	5.5	3.5	(3,406,614)	(2,167,846)	(619,384)	(619,384)	(619,384)	(619,384)	(619,384)	(309,694)	0	0
3473	Eugene School District 4J	6/30/2021	Contribution	5.5	3.5	(16,004,343)	(10,184,581)	(2,909,881)	(2,909,881)	(2,909,881)	(2,909,881)	(2,909,881)	(1,454,938)	0	0
3473	Eugene School District 4J	6/30/2020	Proportion	5.4	2.4	(8,861,664)	(3,938,517)	(1,641,049)	(1,641,049)	(1,641,049)	(1,641,049)	(656,419)	0	0	0
3473	Eugene School District 4J	6/30/2020	Contribution	5.4	2.4	3,051,269	1,356,119	565,050	565,050	565,050	565,050	226,019	0	0	0
3473	Eugene School District 4J	6/30/2019	Proportion	5.3	1.3	(1,288,038)	(990,800)	(990,800)	(990,800)	(990,800)	(990,800)	(297,238)	0	0	0
3473	Eugene School District 4J	6/30/2019	Contribution	5.3	1.3	(1,291,132)	(316,692)	(243,610)	(243,610)	(243,610)	(243,610)	(73,082)	0	0	0
3473	Eugene School District 4J	6/30/2018	Proportion	5.2	0.2	(1,565,411)	(60,206)	(301,041)	(60,206)	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2018	Contribution	5.2	0.2	(356,523)	(13,713)	(68,562)	(13,713)	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2017	Proportion	5.2	0.0	(2,789,952)	0	(107,307)	0	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2017	Contribution	5.2	0.0	1,931,232	0	74,277	0	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2022	Proportion	5.4	4.4	(25,884,306)	(21,090,916)	(4,793,390)	(4,793,390)	(4,793,390)	(4,793,390)	(4,793,390)	(4,793,390)	(1,917,356)	0
3487	Springfield School District 19	6/30/2022	Contribution	5.4	4.4	(490,987)	(400,063)	(90,924)	(90,924)	(90,924)	(90,924)	(90,924)	(90,924)	(36,367)	0
3487	Springfield School District 19	6/30/2021	Proportion	5.5	3.5	(53,040,672)	(33,753,154)	(9,643,759)	(9,643,759)	(9,643,759)	(9,643,759)	(9,643,759)	(4,821,877)	0	0
3487	Springfield School District 19	6/30/2021	Contribution	5.5	3.5	99,433,751	63,276,023	18,078,864	18,078,864	18,078,864	18,078,864	18,078,864	9,039,431	0	0
3487	Springfield School District 19	6/30/2020	Proportion	5.4	2.4	(313,930)	(139,525)	(58,135)	(58,135)	(58,135)	(58,135)	(23,255)	0	0	0
3487	Springfield School District 19	6/30/2020	Contribution	5.4	2.4	(279,893)	(124,397)	(51,832)	(51,832)	(51,832)	(51,832)	(20,733)	0	0	0
3487	Springfield School District 19	6/30/2019	Proportion	5.3	1.3	2,414,755	592,299	455,614	455,614	455,614	455,614	136,685	0	0	0
3487	Springfield School District 19	6/30/2019	Contribution	5.3	1.3	(2,208,916)	(541,808)	(416,777)	(416,777)	(416,777)	(416,777)	(125,031)	0	0	0
3487	Springfield School District 19	6/30/2018	Proportion	5.2	0.2	(5,060,026)	(194,616)	(973,082)	(194,616)	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2018	Contribution	5.2	0.2	(1,451,907)	(55,842)	(279,213)	(55,842)	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2017	Proportion	5.2	0.0	872,326	0	33,551	0	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2017	Contribution	5.2	0.0	(875,344)	0	(33,669)	0	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2022	Proportion	5.4	4.4	(525,964)	(428,563)	(97,401)	(97,401)	(97,401)	(97,401)	(97,401)	(97,401)	(38,959)	0
3494	Fern Ridge School District	6/30/2022	Contribution	5.4	4.4	(215,537)	(175,623)	(39,914)	(39,914)	(39,914)	(39,914)	(39,914)	(39,914)	(15,967)	0
3494	Fern Ridge School District	6/30/2021	Proportion	5.5	3.5	(480,471)	(305,755)	(87,358)	(87,358)	(87,358)	(87,358)	(87,358)	(43,681)	0	0
3494	Fern Ridge School District	6/30/2021	Contribution	5.5	3.5	(1,182,618)	(752,576)	(215,021)	(215,021)	(215,021)	(215,021)	(215,021)	(107,513)	0	0
3494	Fern Ridge School District	6/30/2020	Proportion	5.4	2.4	(245,199)	(108,978)	(45,407)	(45,407)	(45,407)	(45,407)	(18,164)	0	0	0
3494	Fern Ridge School District	6/30/2020	Contribution	5.4	2.4	(187,004)	(83,114)	(34,630)	(34,630)	(34,630)	(34,630)	(13,854)	0	0	0
3494	Fern Ridge School District	6/30/2019	Proportion	5.3	1.3	279,411	68,535	52,719	52,719	52,719	52,719	15,816	0	0	0
3494	Fern Ridge School District	6/30/2019	Contribution	5.3	1.3	(351,066)	(86,110)	(66,239)	(66,239)	(66,239)	(66,239)	(19,871)	0	0	0
3494	Fern Ridge School District	6/30/2018	Proportion	5.2	0.2	(333,676)	(12,836)	(64,168)	(12,836)	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2018	Contribution	5.2	0.2	(387,928)	(14,918)	(74,602)	(14,918)	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2017	Proportion	5.2	0.0	58,856	0	2,266	0	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2017	Contribution	5.2	0.0	(127,558)	0	(4,908)	0	0	0	0	0	0	0
3498	Mapleton School District	6/30/2022	Proportion	5.4	4.4	73,408	59,814	13,594	13,594	13,594	13,594	13,594	13,594	5,438	0
3498	Mapleton School District	6/30/2022	Contribution	5.4	4.4	95,184	77,557	17,627	17,627	17,627	17,627	17,627	17,627	7,049	0
3498	Mapleton School District	6/30/2021	Proportion	5.5	3.5	(152,596)	(97,106)	(27,745)	(27,745)	(27,745)	(27,745)	(27,745)	(13,871)	0	0
3498	Mapleton School District	6/30/2021	Contribution	5.5	3.5	(215,916)	(137,402)	(39,257)	(39,257)	(39,257)	(39,257)	(39,257)	(19,631)	0	0
3498	Mapleton School District	6/30/2020	Proportion	5.4	2.4	49,488	21,996	9,164	9,164	9,164	9,164	3,668	0	0	0
3498	Mapleton School District	6/30/2020	Contribution	5.4	2.4	95,241	42,330	17,637	17,637	17,637	17,637	7,056	0	0	0
3498	Mapleton School District	6/30/2019	Proportion	5.3	1.3	(201,393)	(49,397)	(37,999)	(37,999)	(37,999)	(37,999)	(11,398)	0	0	0
3498	Mapleton School District	6/30/2019	Contribution	5.3	1.3	101,488	24,892	19,149	19,149	19,149	19,149	5,743	0	0	0
3498	Mapleton School District	6/30/2018	Proportion	5.2	0.2	38,256	1,471	7,357	1,471	0	0	0	0	0	0
3498	Mapleton School District	6/30/2018	Contribution	5.2	0.2	75,810	2,915	14,579	2,915	0	0	0	0	0	0
3498	Mapleton School District	6/30/2017	Proportion	5.2	0.0	(234,365)	0	(9,015)	0	0	0	0	0	0	0
3498	Mapleton School District	6/30/2017	Contribution	5.2	0.0	41,344	0	1,589	0	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2022	Proportion	5.4	4.4	(687,482)	(560,171)	(127,311)	(127,311)	(127,311)	(127,311)	(127,311)	(127,311)	(50,927)	0
3502	Creswell School District 40	6/30/2022	Contribution	5.4	4.4	233,656	190,386	43,270	43,270	43,270	43,270	43,270	43,270	17,306	0
3502	Creswell School District 40	6/30/2021	Proportion	5.5	3.5	(1,087,683)	(692,161)	(197,761)	(197,761)	(197,761)	(197,761)	(197,761)	(98,878)	0	0
3502	Creswell School District 40	6/30/2021	Contribution	5.5	3.5	(1,057,517)	(672,965)	(192,276)	(192,276)	(192,276)	(192,276)	(192,276)	(96,137)	0	0
3502	Creswell School District 40	6/30/2020	Proportion	5.4	2.4	138,314	61,472	25,614	25,614	25,614	25,614	10,244	0	0	0
3502	Creswell School District 40	6/30/2020	Contribution	5.4	2.4	163,758	72,780	30,326	30,326	30,326	30,326	12,128	0	0	0
3502	Creswell School District 40	6/30/2019	Proportion	5.3	1.3	(334,956)	(82,160)	(63,199)	(63,199)	(63,199)	(63,199)	(18,961)	0	0	0
3502	Creswell School District 40	6/30/2019	Contribution	5.3	1.3	(85,672)	(21,012)	(16,165)	(16,165)	(16,165)	(16,165)	(4,847)	0	0	0
3502	Creswell School District 40	6/30/2018	Proportion	5.2	0.2	(491,312)	(18,897)	(94,483)	(18,897)	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2018	Contribution	5.2	0.2	29,926	1,151	5,755	1,151	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2017	Proportion	5.2	0.0	(305,997)	0	(11,767)	0	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2017	Contribution	5.2	0.0	82,431	0	3,171	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3506	South Lane School District	6/30/2022	Proportion	5.4	4.4	(5,996,055)	(4,885,674)	(1,110,381)	(1,110,381)	(1,110,381)	(1,110,381)	(1,110,381)	(444,150)	0
3506	South Lane School District	6/30/2022	Contribution	5.4	4.4	128,239	104,491	23,748	23,748	23,748	23,748	23,748	9,499	0
3506	South Lane School District	6/30/2021	Proportion	5.5	3.5	(9,571,589)	(6,091,011)	(1,740,289)	(1,740,289)	(1,740,289)	(1,740,289)	(1,740,289)	(870,144)	0
3506	South Lane School District	6/30/2021	Contribution	5.5	3.5	25,706,472	16,358,664	4,673,904	4,673,904	4,673,904	4,673,904	2,336,952	0	0
3506	South Lane School District	6/30/2020	Proportion	5.4	2.4	(5,546,968)	(2,465,320)	(1,027,216)	(1,027,216)	(1,027,216)	(1,027,216)	0	0	0
3506	South Lane School District	6/30/2020	Contribution	5.4	2.4	(562,718)	(250,097)	(104,207)	(104,207)	(104,207)	(104,207)	(41,683)	0	0
3506	South Lane School District	6/30/2019	Proportion	5.3	1.3	3,507,662	860,370	661,823	661,823	661,823	661,823	198,547	0	0
3506	South Lane School District	6/30/2019	Contribution	5.3	1.3	(1,660,017)	(407,173)	(313,211)	(313,211)	(313,211)	(313,211)	0	0	0
3506	South Lane School District	6/30/2018	Proportion	5.2	0.2	(2,560,427)	(98,477)	(492,390)	(492,390)	(492,390)	(492,390)	0	0	0
3506	South Lane School District	6/30/2018	Contribution	5.2	0.2	(807,963)	(31,073)	(155,378)	(155,378)	(155,378)	(155,378)	0	0	0
3506	South Lane School District	6/30/2017	Proportion	5.2	0.0	641,808	0	24,683	0	0	0	0	0	0
3506	South Lane School District	6/30/2017	Contribution	5.2	0.0	(907,150)	0	(34,890)	0	0	0	0	0	0
3510	Bethel School District	6/30/2022	Proportion	5.4	4.4	(8,369,649)	(6,819,714)	(1,549,935)	(1,549,935)	(1,549,935)	(1,549,935)	(1,549,935)	(619,974)	0
3510	Bethel School District	6/30/2022	Contribution	5.4	4.4	2,151,430	1,753,017	398,413	398,413	398,413	398,413	398,413	159,365	0
3510	Bethel School District	6/30/2021	Proportion	5.5	3.5	(36,140,191)	(22,998,303)	(6,570,944)	(6,570,944)	(6,570,944)	(6,570,944)	(3,285,471)	0	0
3510	Bethel School District	6/30/2021	Contribution	5.5	3.5	68,270,087	43,444,601	12,412,743	12,412,743	12,412,743	12,412,743	6,206,372	0	0
3510	Bethel School District	6/30/2020	Proportion	5.4	2.4	(910,484)	(404,660)	(168,608)	(168,608)	(168,608)	(168,608)	0	0	0
3510	Bethel School District	6/30/2020	Contribution	5.4	2.4	3,439,691	1,528,751	636,980	636,980	636,980	636,980	254,791	0	0
3510	Bethel School District	6/30/2019	Proportion	5.3	1.3	(5,421,151)	(1,329,715)	(1,022,859)	(1,022,859)	(1,022,859)	(1,022,859)	0	0	0
3510	Bethel School District	6/30/2019	Contribution	5.3	1.3	616,493	151,217	116,319	116,319	116,319	116,319	34,898	0	0
3510	Bethel School District	6/30/2018	Proportion	5.2	0.2	(2,456,790)	(94,490)	(472,460)	(472,460)	(472,460)	(472,460)	0	0	0
3510	Bethel School District	6/30/2018	Contribution	5.2	0.2	416,694	16,029	80,133	80,133	80,133	80,133	0	0	0
3510	Bethel School District	6/30/2017	Proportion	5.2	0.0	(1,100,038)	0	(42,308)	0	0	0	0	0	0
3510	Bethel School District	6/30/2017	Contribution	5.2	0.0	938,000	0	36,075	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2022	Proportion	5.4	4.4	285,497	232,627	52,870	52,870	52,870	52,870	52,870	21,147	0
3517	Crow-Applegate-Lorane District 66	6/30/2022	Contribution	5.4	4.4	143,541	116,959	26,582	26,582	26,582	26,582	26,582	10,631	0
3517	Crow-Applegate-Lorane District 66	6/30/2021	Proportion	5.5	3.5	(116,709)	(74,269)	(21,220)	(21,220)	(21,220)	(21,220)	(10,609)	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2021	Contribution	5.5	3.5	(267,249)	(170,067)	(48,591)	(48,591)	(48,591)	(48,591)	(24,294)	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2020	Proportion	5.4	2.4	(10,325)	(4,589)	(1,912)	(1,912)	(1,912)	(1,912)	(765)	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2020	Contribution	5.4	2.4	111,945	49,752	20,731	20,731	20,731	20,731	8,290	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2019	Proportion	5.3	1.3	(846,255)	(207,571)	(159,671)	(159,671)	(159,671)	(159,671)	(47,900)	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2019	Contribution	5.3	1.3	40,754	9,998	7,689	7,689	7,689	7,689	2,309	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2018	Proportion	5.2	0.2	272,603	10,483	52,424	52,424	52,424	52,424	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2018	Contribution	5.2	0.2	(25,341)	(976)	(4,873)	(4,873)	(4,873)	(4,873)	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2017	Proportion	5.2	0.0	(141,250)	0	(5,435)	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2017	Contribution	5.2	0.0	123,298	0	4,743	0	0	0	0	0	0
3519	McKenzie School District	6/30/2022	Proportion	5.4	4.4	299,895	244,359	55,536	55,536	55,536	55,536	55,536	22,215	0
3519	McKenzie School District	6/30/2022	Contribution	5.4	4.4	52,823	43,041	9,782	9,782	9,782	9,782	9,782	3,913	0
3519	McKenzie School District	6/30/2021	Proportion	5.5	3.5	12,364	7,868	2,248	2,248	2,248	2,248	1,124	0	0
3519	McKenzie School District	6/30/2021	Contribution	5.5	3.5	(282,746)	(179,930)	(51,408)	(51,408)	(51,408)	(51,408)	(25,706)	0	0
3519	McKenzie School District	6/30/2020	Proportion	5.4	2.4	(41,342)	(18,374)	(7,656)	(7,656)	(7,656)	(7,656)	(3,062)	0	0
3519	McKenzie School District	6/30/2020	Contribution	5.4	2.4	111,763	49,672	20,697	20,697	20,697	20,697	8,278	0	0
3519	McKenzie School District	6/30/2019	Proportion	5.3	1.3	176,890	43,390	33,375	33,375	33,375	33,375	10,015	0	0
3519	McKenzie School District	6/30/2019	Contribution	5.3	1.3	6,988	1,716	1,318	1,318	1,318	1,318	398	0	0
3519	McKenzie School District	6/30/2018	Proportion	5.2	0.2	(306,048)	(11,773)	(58,855)	(58,855)	(58,855)	(58,855)	0	0	0
3519	McKenzie School District	6/30/2018	Contribution	5.2	0.2	70,092	2,697	13,479	13,479	13,479	13,479	0	0	0
3519	McKenzie School District	6/30/2017	Proportion	5.2	0.0	(128,347)	0	(4,937)	0	0	0	0	0	0
3519	McKenzie School District	6/30/2017	Contribution	5.2	0.0	24,093	0	928	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2022	Proportion	5.4	4.4	(1,868,295)	(1,522,314)	(345,981)	(345,981)	(345,981)	(345,981)	(345,981)	(138,390)	0
3520	Junction City School District 69	6/30/2022	Contribution	5.4	4.4	514,100	418,896	95,204	95,204	95,204	95,204	95,204	38,080	0
3520	Junction City School District 69	6/30/2021	Proportion	5.5	3.5	815,755	519,117	148,319	148,319	148,319	148,319	74,160	0	0
3520	Junction City School District 69	6/30/2021	Contribution	5.5	3.5	(710,875)	(452,375)	(129,250)	(129,250)	(129,250)	(129,250)	(64,625)	0	0
3520	Junction City School District 69	6/30/2020	Proportion	5.4	2.4	(1,417,171)	(629,854)	(262,439)	(262,439)	(262,439)	(262,439)	(104,976)	0	0
3520	Junction City School District 69	6/30/2020	Contribution	5.4	2.4	623,920	277,297	115,541	115,541	115,541	115,541	46,215	0	0
3520	Junction City School District 69	6/30/2019	Proportion	5.3	1.3	(738,397)	(181,117)	(139,320)	(139,320)	(139,320)	(139,320)	(41,797)	0	0
3520	Junction City School District 69	6/30/2019	Contribution	5.3	1.3	674,415	165,423	127,248	127,248	127,248	127,248	38,175	0	0
3520	Junction City School District 69	6/30/2018	Proportion	5.2	0.2	(5,327,400)	(204,900)	(1,024,500)	(1,024,500)	(1,024,500)	(1,024,500)	0	0	0
3520	Junction City School District 69	6/30/2018	Contribution	5.2	0.2	13,728,554	528,019	2,640,107	2,640,107	2,640,107	2,640,107	0	0	0
3520	Junction City School District 69	6/30/2017	Proportion	5.2	0.0	(239,117)	0	(9,197)	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2017	Contribution	5.2	0.0	351,393	0	13,513	0	0	0	0	0	0
3522	Lowell School District	6/30/2022	Proportion	5.4	4.4	18,955	15,445	3,510	3,510	3,510	3,510	3,510	1,405	0
3522	Lowell School District	6/30/2022	Contribution	5.4	4.4	(76,315)	(62,183)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(5,655)	0
3522	Lowell School District	6/30/2021	Proportion	5.5	3.5	(268,746)	(171,020)	(48,863)	(48,863)	(48,863)	(48,863)	(24,431)	0	0
3522	Lowell School District	6/30/2021	Contribution	5.5	3.5	(405,013)	(257,735)	(73,639)	(73,639)	(73,639)	(73,639)	(36,818)	0	0
3522	Lowell School District	6/30/2020	Proportion	5.4	2.4	(202,333)	(89,926)	(37,469)	(37,469)	(37,469)	(37,469)	(14,988)	0	0
3522	Lowell School District	6/30/2020	Contribution	5.4	2.4	8,070	3,588	1,494	1,494	1,494	1,494	600	0	0
3522	Lowell School District	6/30/2019	Proportion	5.3	1.3	580,393	142,361	109,508	109,508	109,508	109,508	32,853	0	0
3522	Lowell School District	6/30/2019	Contribution	5.3	1.3	(41,715)	(10,231)	(7,871)	(7,871)	(7,871)	(7,871)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3522	Lowell School District	6/30/2018	Proportion	5.2	0.2	282,680	10,870	54,362	10,870	0	0	0	0	0
3522	Lowell School District	6/30/2018	Contribution	5.2	0.2	134,966	5,191	25,955	5,191	0	0	0	0	0
3522	Lowell School District	6/30/2017	Proportion	5.2	0.0	28,191	0	1,086	0	0	0	0	0	0
3522	Lowell School District	6/30/2017	Contribution	5.2	0.0	124,763	0	4,798	0	0	0	0	0	0
3524	Oakridge School District	6/30/2022	Proportion	5.4	4.4	(769,911)	(627,335)	(142,576)	(142,576)	(142,576)	(142,576)	(142,576)	(57,031)	0
3524	Oakridge School District	6/30/2022	Contribution	5.4	4.4	105,307	85,806	19,501	19,501	19,501	19,501	19,501	7,802	0
3524	Oakridge School District	6/30/2021	Proportion	5.5	3.5	(3,274,516)	(2,083,782)	(595,367)	(595,367)	(595,367)	(595,367)	(297,681)	0	0
3524	Oakridge School District	6/30/2021	Contribution	5.5	3.5	6,793,797	4,323,325	1,235,236	1,235,236	1,235,236	1,235,236	617,617	0	0
3524	Oakridge School District	6/30/2020	Proportion	5.4	2.4	(662,601)	(294,489)	(122,704)	(122,704)	(122,704)	(49,081)	0	0	0
3524	Oakridge School District	6/30/2020	Contribution	5.4	2.4	268,491	119,328	49,721	49,721	49,721	19,886	0	0	0
3524	Oakridge School District	6/30/2019	Proportion	5.3	1.3	(741,727)	(181,935)	(139,948)	(139,948)	(41,987)	0	0	0	0
3524	Oakridge School District	6/30/2019	Contribution	5.3	1.3	23,693	5,813	4,470	4,470	1,343	0	0	0	0
3524	Oakridge School District	6/30/2018	Proportion	5.2	0.2	(78,641)	(3,026)	(15,123)	(3,026)	0	0	0	0	0
3524	Oakridge School District	6/30/2018	Contribution	5.2	0.2	39,362	1,512	7,570	1,512	0	0	0	0	0
3524	Oakridge School District	6/30/2017	Proportion	5.2	0.0	251,666	0	9,681	0	0	0	0	0	0
3524	Oakridge School District	6/30/2017	Contribution	5.2	0.0	130,499	0	5,019	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2022	Proportion	5.4	4.4	46,027	37,503	8,524	8,524	8,524	8,524	3,407	0	0
3527	Marcola School District 79	6/30/2022	Contribution	5.4	4.4	170,463	138,896	31,567	31,567	31,567	31,567	12,628	0	0
3527	Marcola School District 79	6/30/2021	Proportion	5.5	3.5	(279,774)	(178,038)	(50,868)	(50,868)	(50,868)	(25,434)	0	0	0
3527	Marcola School District 79	6/30/2021	Contribution	5.5	3.5	(353,969)	(225,253)	(64,358)	(64,358)	(64,358)	(32,179)	0	0	0
3527	Marcola School District 79	6/30/2020	Proportion	5.4	2.4	480,995	213,776	89,073	89,073	35,630	0	0	0	0
3527	Marcola School District 79	6/30/2020	Contribution	5.4	2.4	105,442	46,864	19,526	19,526	7,812	0	0	0	0
3527	Marcola School District 79	6/30/2019	Proportion	5.3	1.3	462,670	113,486	87,296	87,296	26,190	0	0	0	0
3527	Marcola School District 79	6/30/2019	Contribution	5.3	1.3	90,518	22,202	17,079	17,079	5,123	0	0	0	0
3527	Marcola School District 79	6/30/2018	Proportion	5.2	0.2	87,796	3,376	16,884	3,376	0	0	0	0	0
3527	Marcola School District 79	6/30/2018	Contribution	5.2	0.2	164,670	6,335	31,667	6,335	0	0	0	0	0
3527	Marcola School District 79	6/30/2017	Proportion	5.2	0.0	(30,449)	0	(1,169)	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2017	Contribution	5.2	0.0	87,886	0	3,381	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2022	Proportion	5.4	4.4	290,115	236,390	53,725	53,725	53,725	53,725	21,490	0	0
3533	Triangle Lake Schools	6/30/2022	Contribution	5.4	4.4	245,822	200,299	45,523	45,523	45,523	45,523	18,207	0	0
3533	Triangle Lake Schools	6/30/2021	Proportion	5.5	3.5	(268,784)	(171,044)	(48,870)	(48,870)	(48,870)	(24,434)	0	0	0
3533	Triangle Lake Schools	6/30/2021	Contribution	5.5	3.5	(112,434)	(71,548)	(20,443)	(20,443)	(20,443)	(10,219)	0	0	0
3533	Triangle Lake Schools	6/30/2020	Proportion	5.4	2.4	(89,656)	(39,847)	(16,603)	(16,603)	(6,641)	0	0	0	0
3533	Triangle Lake Schools	6/30/2020	Contribution	5.4	2.4	115,484	51,326	21,386	21,386	8,554	0	0	0	0
3533	Triangle Lake Schools	6/30/2019	Proportion	5.3	1.3	(354,049)	(86,841)	(66,802)	(66,802)	(20,039)	0	0	0	0
3533	Triangle Lake Schools	6/30/2019	Contribution	5.3	1.3	22,121	5,425	4,174	4,174	1,251	0	0	0	0
3533	Triangle Lake Schools	6/30/2018	Proportion	5.2	0.2	160,842	6,187	30,931	6,187	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2018	Contribution	5.2	0.2	61,102	2,352	11,750	2,352	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2017	Proportion	5.2	0.0	(256,073)	0	(9,848)	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2017	Contribution	5.2	0.0	54,594	0	2,099	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2022	Proportion	5.4	4.4	(1,073,656)	(874,831)	(198,825)	(198,825)	(198,825)	(198,825)	(79,531)	0	0
3537	Siuslaw School District 97J	6/30/2022	Contribution	5.4	4.4	(255,146)	(207,897)	(47,249)	(47,249)	(47,249)	(47,249)	(18,901)	0	0
3537	Siuslaw School District 97J	6/30/2021	Proportion	5.5	3.5	1,668,161	1,061,557	303,302	303,302	303,302	151,651	0	0	0
3537	Siuslaw School District 97J	6/30/2021	Contribution	5.5	3.5	(1,741,166)	(1,108,014)	(316,576)	(316,576)	(316,576)	(158,286)	0	0	0
3537	Siuslaw School District 97J	6/30/2020	Proportion	5.4	2.4	230,972	102,653	42,773	42,773	17,107	0	0	0	0
3537	Siuslaw School District 97J	6/30/2020	Contribution	5.4	2.4	(165,001)	(73,333)	(30,556)	(30,556)	(12,221)	0	0	0	0
3537	Siuslaw School District 97J	6/30/2019	Proportion	5.3	1.3	94,725	23,233	17,873	17,873	5,360	0	0	0	0
3537	Siuslaw School District 97J	6/30/2019	Contribution	5.3	1.3	(336,346)	(82,498)	(63,462)	(63,462)	(19,036)	0	0	0	0
3537	Siuslaw School District 97J	6/30/2018	Proportion	5.2	0.2	(1,677,040)	(64,500)	(322,508)	(64,500)	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2018	Contribution	5.2	0.2	(211,525)	(8,135)	(40,678)	(8,135)	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2017	Proportion	5.2	0.0	312,842	0	12,032	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2017	Contribution	5.2	0.0	(317,984)	0	(12,229)	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2022	Proportion	5.4	4.4	(10,200,470)	(8,311,494)	(1,888,976)	(1,888,976)	(1,888,976)	(1,888,976)	(755,590)	0	0
3579	Lincoln County School District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2021	Proportion	5.5	3.5	5,714,824	3,636,706	1,039,059	1,039,059	1,039,059	519,529	0	0	0
3579	Lincoln County School District	6/30/2021	Contribution	5.5	3.5	(2,683,070)	(1,707,408)	(487,831)	(487,831)	(487,831)	(243,915)	0	0	0
3579	Lincoln County School District	6/30/2020	Proportion	5.4	2.4	(6,619,805)	(2,942,135)	(1,225,890)	(1,225,890)	(1,225,890)	(490,355)	0	0	0
3579	Lincoln County School District	6/30/2020	Contribution	5.4	2.4	(520,323)	(231,255)	(96,356)	(96,356)	(38,543)	0	0	0	0
3579	Lincoln County School District	6/30/2019	Proportion	5.3	1.3	10,479,169	2,570,361	1,977,202	1,977,202	593,159	0	0	0	0
3579	Lincoln County School District	6/30/2019	Contribution	5.3	1.3	(1,655,246)	(406,002)	(312,311)	(312,311)	(93,691)	0	0	0	0
3579	Lincoln County School District	6/30/2018	Proportion	5.2	0.2	(5,552,310)	(213,550)	(1,067,752)	(213,550)	0	0	0	0	0
3579	Lincoln County School District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2017	Proportion	5.2	0.0	4,349,263	0	167,278	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2017	Contribution	5.2	0.0	(654,983)	0	(25,193)	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3582	Linn County School District 5	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2021	Contribution	5.5	3.5	1,227	781	223	223	223	223	112	0	0
3603	Hamilton Creek School District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2019	Contribution	5.3	1.3	567	139	107	107	32	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2022	Proportion	5.4	4.4	249,621	203,395	46,226	46,226	46,226	46,226	46,226	18,491	0
3615	Central Linn School District 552C	6/30/2022	Contribution	5.4	4.4	103,547	84,372	19,175	19,175	19,175	19,175	19,175	7,672	0
3615	Central Linn School District 552C	6/30/2021	Proportion	5.5	3.5	(273,458)	(174,018)	(49,720)	(49,720)	(49,720)	(49,720)	(24,858)	0	0
3615	Central Linn School District 552C	6/30/2021	Contribution	5.5	3.5	(545,455)	(347,107)	(99,174)	(99,174)	(99,174)	(99,174)	(49,585)	0	0
3615	Central Linn School District 552C	6/30/2020	Proportion	5.4	2.4	(446,679)	(198,525)	(82,718)	(82,718)	(82,718)	(33,089)	0	0	0
3615	Central Linn School District 552C	6/30/2020	Contribution	5.4	2.4	202,163	89,849	37,438	37,438	37,438	14,973	0	0	0
3615	Central Linn School District 552C	6/30/2019	Proportion	5.3	1.3	(308,714)	(75,722)	(58,248)	(58,248)	(17,474)	0	0	0	0
3615	Central Linn School District 552C	6/30/2019	Contribution	5.3	1.3	106	26	20	20	6	0	0	0	0
3615	Central Linn School District 552C	6/30/2018	Proportion	5.2	0.2	(419,996)	(16,156)	(80,768)	(16,156)	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2018	Contribution	5.2	0.2	135,927	5,227	26,140	5,227	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2017	Proportion	5.2	0.0	(328,724)	0	(12,644)	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2017	Contribution	5.2	0.0	44,258	0	1,703	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2022	Proportion	5.4	4.4	(2,951,429)	(2,404,868)	(546,561)	(546,561)	(546,561)	(546,561)	(546,561)	(218,624)	0
3618	Sweet Home School District 55	6/30/2022	Contribution	5.4	4.4	181,426	147,829	33,597	33,597	33,597	33,597	33,597	13,441	0
3618	Sweet Home School District 55	6/30/2021	Proportion	5.5	3.5	676,475	430,485	122,995	122,995	122,995	122,995	61,500	0	0
3618	Sweet Home School District 55	6/30/2021	Contribution	5.5	3.5	(2,545,291)	(1,619,731)	(462,780)	(462,780)	(462,780)	(462,780)	(231,391)	0	0
3618	Sweet Home School District 55	6/30/2020	Proportion	5.4	2.4	(786,400)	(349,510)	(145,630)	(145,630)	(145,630)	(58,250)	0	0	0
3618	Sweet Home School District 55	6/30/2020	Contribution	5.4	2.4	(953,748)	(423,888)	(176,620)	(176,620)	(176,620)	(70,648)	0	0	0
3618	Sweet Home School District 55	6/30/2019	Proportion	5.3	1.3	3,054,560	749,232	576,332	576,332	172,900	0	0	0	0
3618	Sweet Home School District 55	6/30/2019	Contribution	5.3	1.3	212,889	52,217	40,168	40,168	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2018	Proportion	5.2	0.2	(1,665,167)	(64,047)	(320,224)	(64,047)	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2018	Contribution	5.2	0.2	(708,972)	(27,267)	(136,341)	(27,267)	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2017	Proportion	5.2	0.0	565,263	0	21,743	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2017	Contribution	5.2	0.0	(862,050)	0	(33,155)	0	0	0	0	0	0
3626	Wyatt School District 63CJ	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63CJ	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63CJ	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63CJ	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3626	Wyatt School District 63Cj	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2022	Proportion	5.4	4.4	(460,325)	(375,080)	(85,245)	(85,245)	(85,245)	(85,245)	(85,245)	(85,245)	(34,100)	0
3647	Scio School District 95C	6/30/2022	Contribution	5.4	4.4	150,746	122,830	27,916	27,916	27,916	27,916	27,916	27,916	11,166	0
3647	Scio School District 95C	6/30/2021	Proportion	5.5	3.5	197,597	125,743	35,927	35,927	35,927	35,927	35,927	35,927	17,962	0
3647	Scio School District 95C	6/30/2021	Contribution	5.5	3.5	(490,321)	(312,023)	(89,149)	(89,149)	(89,149)	(89,149)	(89,149)	(89,149)	(44,576)	0
3647	Scio School District 95C	6/30/2020	Proportion	5.4	2.4	(762,938)	(339,083)	(141,285)	(141,285)	(141,285)	(141,285)	(141,285)	(141,285)	(56,513)	0
3647	Scio School District 95C	6/30/2020	Contribution	5.4	2.4	2,473,172	1,099,187	457,995	457,995	457,995	457,995	183,197	0	0	0
3647	Scio School District 95C	6/30/2019	Proportion	5.3	1.3	(791,198)	(194,066)	(49,283)	(49,283)	(49,283)	(44,783)	0	0	0	0
3647	Scio School District 95C	6/30/2019	Contribution	5.3	1.3	113,602	27,866	21,434	21,434	6,432	0	0	0	0	0
3647	Scio School District 95C	6/30/2018	Proportion	5.2	0.2	(592,366)	(22,781)	(113,917)	0	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2018	Contribution	5.2	0.2	7,004	269	1,347	269	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2017	Proportion	5.2	0.0	26,262	0	1,012	0	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2017	Contribution	5.2	0.0	32,655	0	1,255	0	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2022	Proportion	5.4	4.4	(145,053)	(118,191)	(26,862)	(26,862)	(26,862)	(26,862)	(26,862)	(26,862)	(10,743)	0
3665	Santiam Canyon School District	6/30/2022	Contribution	5.4	4.4	(164,186)	(133,781)	(30,405)	(30,405)	(30,405)	(30,405)	(30,405)	(30,405)	(12,161)	0
3665	Santiam Canyon School District	6/30/2021	Proportion	5.5	3.5	(38,929)	(24,773)	(7,078)	(7,078)	(7,078)	(7,078)	(7,078)	(7,078)	(3,539)	0
3665	Santiam Canyon School District	6/30/2021	Contribution	5.5	3.5	(800,046)	(509,120)	(145,463)	(145,463)	(145,463)	(145,463)	(145,463)	(72,731)	0	0
3665	Santiam Canyon School District	6/30/2020	Proportion	5.4	2.4	457,726	203,434	84,764	84,764	84,764	84,764	84,764	33,906	0	0
3665	Santiam Canyon School District	6/30/2020	Contribution	5.4	2.4	(274,016)	(121,784)	(50,744)	(50,744)	(50,744)	(20,296)	0	0	0	0
3665	Santiam Canyon School District	6/30/2019	Proportion	5.3	1.3	1,003,255	246,083	189,293	189,293	189,293	56,790	0	0	0	0
3665	Santiam Canyon School District	6/30/2019	Contribution	5.3	1.3	(327,583)	(80,351)	(61,808)	(61,808)	(18,543)	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2018	Proportion	5.2	0.2	(451,368)	(17,358)	(86,802)	0	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2018	Contribution	5.2	0.2	(205,186)	(7,891)	(39,459)	(7,891)	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2017	Proportion	5.2	0.0	558,828	0	21,493	0	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2017	Contribution	5.2	0.0	(270,909)	0	(10,419)	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2022	Proportion	5.4	4.4	(2,580,853)	(2,102,917)	(477,936)	(477,936)	(477,936)	(477,936)	(477,936)	(477,936)	(191,173)	0
3684	Ontario School District 8C	6/30/2022	Contribution	5.4	4.4	(259,302)	(211,283)	(48,019)	(48,019)	(48,019)	(48,019)	(48,019)	(48,019)	(19,207)	0
3684	Ontario School District 8C	6/30/2021	Proportion	5.5	3.5	1,944,771	1,237,581	353,595	353,595	353,595	353,595	176,796	0	0	0
3684	Ontario School District 8C	6/30/2021	Contribution	5.5	3.5	(3,079,727)	(1,959,827)	(559,950)	(559,950)	(559,950)	(559,950)	(559,950)	(279,977)	0	0
3684	Ontario School District 8C	6/30/2020	Proportion	5.4	2.4	149,344	66,376	27,656	27,656	27,656	11,064	0	0	0	0
3684	Ontario School District 8C	6/30/2020	Contribution	5.4	2.4	136,250	60,557	25,231	25,231	25,231	10,095	0	0	0	0
3684	Ontario School District 8C	6/30/2019	Proportion	5.3	1.3	(81,136)	(19,900)	(15,309)	(15,309)	(4,591)	0	0	0	0	0
3684	Ontario School District 8C	6/30/2019	Contribution	5.3	1.3	(533,000)	(130,736)	(100,566)	(100,566)	(30,170)	0	0	0	0	0
3684	Ontario School District 8C	6/30/2018	Proportion	5.2	0.2	(356,884)	(13,724)	(68,632)	(13,724)	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2018	Contribution	5.2	0.2	(230,940)	(8,880)	(44,412)	(8,880)	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2017	Proportion	5.2	0.0	(993,892)	0	(38,227)	0	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2017	Contribution	5.2	0.0	(26,511)	0	(1,021)	0	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2022	Proportion	5.4	4.4	(16,480)	(13,428)	(3,052)	(3,052)	(3,052)	(3,052)	(3,052)	(1,220)	0	0
3687	Juntura Grade School	6/30/2022	Contribution	5.4	4.4	329	268	61	61	61	61	61	24	0	0
3687	Juntura Grade School	6/30/2021	Proportion	5.5	3.5	29,717	18,911	5,403	5,403	5,403	2,702	0	0	0	0
3687	Juntura Grade School	6/30/2021	Contribution	5.5	3.5	(13,058)	(8,310)	(2,374)	(2,374)	(2,374)	(1,188)	0	0	0	0
3687	Juntura Grade School	6/30/2020	Proportion	5.4	2.4	87,021	38,676	16,115	16,115	16,115	6,446	0	0	0	0
3687	Juntura Grade School	6/30/2020	Contribution	5.4	2.4	(1,311)	(582)	(243)	(243)	(96)	0	0	0	0	0
3687	Juntura Grade School	6/30/2019	Proportion	5.3	1.3	(124,462)	(30,530)	(23,483)	(23,483)	(7,047)	0	0	0	0	0
3687	Juntura Grade School	6/30/2019	Contribution	5.3	1.3	8,429	2,069	1,590	1,590	479	0	0	0	0	0
3687	Juntura Grade School	6/30/2018	Proportion	5.2	0.2	(21,540)	(830)	(4,142)	(830)	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2018	Contribution	5.2	0.2	(8,965)	(345)	(1,724)	(345)	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2017	Proportion	5.2	0.0	18,270	0	705	0	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2017	Contribution	5.2	0.0	4,900	0	190	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3689	Vale School District 15	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2022	Contribution	5.4	4.4	1,032	841	191	191	191	191	191	191	77
3689	Vale School District 15	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2021	Contribution	5.5	3.5	792	504	144	144	144	144	144	72	0
3689	Vale School District 15	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2019	Contribution	5.3	1.3	1,016	248	192	192	56	0	0	0	0
3689	Vale School District 15	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2022	Proportion	5.4	4.4	98,099	79,933	18,166	18,166	18,166	18,166	18,166	7,269	0
3694	Nyssa School District 26	6/30/2022	Contribution	5.4	4.4	395,050	321,893	73,157	73,157	73,157	73,157	73,157	29,265	0
3694	Nyssa School District 26	6/30/2021	Proportion	5.5	3.5	656,669	417,881	119,394	119,394	119,394	119,394	59,699	0	0
3694	Nyssa School District 26	6/30/2021	Contribution	5.5	3.5	(1,083,954)	(689,788)	(197,083)	(197,083)	(197,083)	(197,083)	(98,539)	0	0
3694	Nyssa School District 26	6/30/2020	Proportion	5.4	2.4	(114,096)	(50,709)	(21,129)	(21,129)	(8,451)	0	0	0	0
3694	Nyssa School District 26	6/30/2020	Contribution	5.4	2.4	596,441	265,085	110,452	110,452	110,452	44,181	0	0	0
3694	Nyssa School District 26	6/30/2019	Proportion	5.3	1.3	(970,020)	(237,928)	(83,023)	(83,023)	(54,905)	0	0	0	0
3694	Nyssa School District 26	6/30/2019	Contribution	5.3	1.3	170,566	41,838	32,182	32,182	9,656	0	0	0	0
3694	Nyssa School District 26	6/30/2018	Proportion	5.2	0.2	449,285	17,280	86,401	17,280	0	0	0	0	0
3694	Nyssa School District 26	6/30/2018	Contribution	5.2	0.2	165,911	6,381	31,906	6,381	0	0	0	0	0
3694	Nyssa School District 26	6/30/2017	Proportion	5.2	0.0	(464,697)	0	(17,872)	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2017	Contribution	5.2	0.0	312,781	0	12,031	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2022	Proportion	5.4	4.4	79,463	64,748	14,715	14,715	14,715	14,715	14,715	5,888	0
3696	Annex Elementary School	6/30/2022	Contribution	5.4	4.4	59,395	48,396	10,999	10,999	10,999	10,999	10,999	4,400	0
3696	Annex Elementary School	6/30/2021	Proportion	5.5	3.5	(432)	(274)	(79)	(79)	(37)	0	0	0	0
3696	Annex Elementary School	6/30/2021	Contribution	5.5	3.5	(102,188)	(65,028)	(18,580)	(18,580)	(18,580)	(9,288)	0	0	0
3696	Annex Elementary School	6/30/2020	Proportion	5.4	2.4	22,371	9,942	4,143	4,143	1,656	0	0	0	0
3696	Annex Elementary School	6/30/2020	Contribution	5.4	2.4	176,967	78,651	32,772	32,772	32,772	13,107	0	0	0
3696	Annex Elementary School	6/30/2019	Proportion	5.3	1.3	(2,750)	(674)	(519)	(519)	(155)	0	0	0	0
3696	Annex Elementary School	6/30/2019	Contribution	5.3	1.3	(35,748)	(8,768)	(6,745)	(6,745)	(2,023)	0	0	0	0
3696	Annex Elementary School	6/30/2018	Proportion	5.2	0.2	344,884	13,264	66,324	13,264	0	0	0	0	0
3696	Annex Elementary School	6/30/2018	Contribution	5.2	0.2	10,092	387	1,941	387	0	0	0	0	0
3696	Annex Elementary School	6/30/2017	Proportion	5.2	0.0	81,995	0	3,155	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2017	Contribution	5.2	0.0	52,932	0	2,037	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2022	Proportion	5.4	4.4	168,557	137,343	31,214	31,214	31,214	31,214	31,214	12,487	0
3707	Adrian School District 61	6/30/2022	Contribution	5.4	4.4	67,814	55,256	12,558	12,558	12,558	12,558	12,558	5,024	0
3707	Adrian School District 61	6/30/2021	Proportion	5.5	3.5	261,874	166,648	47,613	47,613	47,613	23,809	0	0	0
3707	Adrian School District 61	6/30/2021	Contribution	5.5	3.5	(233,308)	(148,468)	(42,420)	(42,420)	(42,420)	(21,208)	0	0	0
3707	Adrian School District 61	6/30/2020	Proportion	5.4	2.4	(340,554)	(151,356)	(63,066)	(63,066)	(25,224)	0	0	0	0
3707	Adrian School District 61	6/30/2020	Contribution	5.4	2.4	220,177	97,855	40,774	40,774	40,774	16,307	0	0	0
3707	Adrian School District 61	6/30/2019	Proportion	5.3	1.3	24,877	6,101	4,694	4,694	1,407	0	0	0	0
3707	Adrian School District 61	6/30/2019	Contribution	5.3	1.3	35,949	8,817	6,783	6,783	2,034	0	0	0	0
3707	Adrian School District 61	6/30/2018	Proportion	5.2	0.2	(257,922)	(9,922)	(49,600)	(9,922)	0	0	0	0	0
3707	Adrian School District 61	6/30/2018	Contribution	5.2	0.2	103,031	3,961	19,814	3,961	0	0	0	0	0
3707	Adrian School District 61	6/30/2017	Proportion	5.2	0.0	88,887	0	3,417	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2017	Contribution	5.2	0.0	92,026	0	3,541	0	0	0	0	0	0
3709	Harper School District 66	6/30/2022	Proportion	5.4	4.4	201,499	164,184	37,315	37,315	37,315	37,315	37,315	14,924	0
3709	Harper School District 66	6/30/2022	Contribution	5.4	4.4	160,317	130,629	29,688	29,688	29,688	29,688	29,688	11,877	0
3709	Harper School District 66	6/30/2021	Proportion	5.5	3.5	(56,789)	(36,139)	(10,325)	(10,325)	(5,164)	0	0	0	0
3709	Harper School District 66	6/30/2021	Contribution	5.5	3.5	(164,981)	(104,987)	(29,997)	(29,997)	(29,997)	(14,996)	0	0	0
3709	Harper School District 66	6/30/2020	Proportion	5.4	2.4	(39,931)	(17,746)	(7,395)	(7,395)	(2,956)	0	0	0	0
3709	Harper School District 66	6/30/2020	Contribution	5.4	2.4	124,437	55,305	23,044	23,044	23,044	9,217	0	0	0
3709	Harper School District 66	6/30/2019	Proportion	5.3	1.3	(82,032)	(20,120)	(15,478)	(15,478)	(4,642)	0	0	0	0
3709	Harper School District 66	6/30/2019	Contribution	5.3	1.3	(1,037)	(253)	(196)	(196)	(57)	0	0	0	0
3709	Harper School District 66	6/30/2018	Proportion	5.2	0.2	(53,260)	(2,050)	(10,242)	(2,050)	0	0	0	0	0
3709	Harper School District 66	6/30/2018	Contribution	5.2	0.2	8,505	325	1,636	325	0	0	0	0	0
3709	Harper School District 66	6/30/2017	Proportion	5.2	0.0	73,793	0	2,838	0	0	0	0	0	0
3709	Harper School District 66	6/30/2017	Contribution	5.2	0.0	42,068	0	1,618	0	0	0	0	0	0
3712	W W Jones School	6/30/2022	Proportion	5.4	4.4	10,307	8,398	1,909	1,909	1,909	1,909	1,909	762	0
3712	W W Jones School	6/30/2022	Contribution	5.4	4.4	1,844	1,503	341	341	341	341	341	139	0
3712	W W Jones School	6/30/2021	Proportion	5.5	3.5	19,381	12,333	3,524	3,524	3,524	1,761	0	0	0
3712	W W Jones School	6/30/2021	Contribution	5.5	3.5	(15,976)	(10,166)	(2,905)	(2,905)	(2,905)	(1,451)	0	0	0
3712	W W Jones School	6/30/2020	Proportion	5.4	2.4	(24,995)	(11,108)	(4,629)	(4,629)	(1,850)	0	0	0	0
3712	W W Jones School	6/30/2020	Contribution	5.4	2.4	7,760	3,449	1,437	1,437	1,437	575	0	0	0
3712	W W Jones School	6/30/2019	Proportion	5.3	1.3	(5,205)	(1,277)	(982)	(982)	(295)	0	0	0	0
3712	W W Jones School	6/30/2019	Contribution	5.3	1.3	(7,316)	(1,796)	(1,380)	(1,380)	(416)	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3712	W W Jones School	6/30/2018	Proportion	5.2	0.2	(6,324)	(244)	(1,216)	(244)	0	0	0	0	0
3712	W W Jones School	6/30/2018	Contribution	5.2	0.2	16	1	3	0	0	0	0	0	0
3712	W W Jones School	6/30/2017	Proportion	5.2	0.0	(35,347)	0	(1,357)	0	0	0	0	0	0
3712	W W Jones School	6/30/2017	Contribution	5.2	0.0	2,393	0	93	0	0	0	0	0	0
3715	Vale High School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3729	Jefferson School District 14CJ	6/30/2022	Proportion	5.4	4.4	(823,073)	(670,652)	(152,421)	(152,421)	(152,421)	(152,421)	(152,421)	(60,968)	0
3729	Jefferson School District 14CJ	6/30/2022	Contribution	5.4	4.4	(357,693)	(291,454)	(66,239)	(66,239)	(66,239)	(66,239)	(66,239)	(26,498)	0
3729	Jefferson School District 14CJ	6/30/2021	Proportion	5.5	3.5	331,084	210,690	60,197	60,197	60,197	60,197	30,099	0	0
3729	Jefferson School District 14CJ	6/30/2021	Contribution	5.5	3.5	(984,080)	(626,232)	(178,924)	(178,924)	(178,924)	(178,924)	(89,460)	0	0
3729	Jefferson School District 14CJ	6/30/2020	Proportion	5.4	2.4	(642,154)	(285,403)	(118,917)	(118,917)	(118,917)	(47,569)	0	0	0
3729	Jefferson School District 14CJ	6/30/2020	Contribution	5.4	2.4	(128,466)	(57,096)	(23,790)	(23,790)	(23,790)	(9,516)	0	0	0
3729	Jefferson School District 14CJ	6/30/2019	Proportion	5.3	1.3	(621,411)	(152,423)	(117,247)	(117,247)	(35,176)	0	0	0	0
3729	Jefferson School District 14CJ	6/30/2019	Contribution	5.3	1.3	(314,425)	(77,125)	(59,325)	(59,325)	(17,800)	0	0	0	0
3729	Jefferson School District 14CJ	6/30/2018	Proportion	5.2	0.2	(693,618)	(26,678)	(133,388)	(26,678)	0	0	0	0	0
3729	Jefferson School District 14CJ	6/30/2018	Contribution	5.2	0.2	(378,611)	(14,561)	(72,810)	(14,561)	0	0	0	0	0
3729	Jefferson School District 14CJ	6/30/2017	Proportion	5.2	0.0	917,861	0	35,301	0	0	0	0	0	0
3729	Jefferson School District 14CJ	6/30/2017	Contribution	5.2	0.0	(350,129)	0	(13,469)	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2022	Proportion	5.4	4.4	(5,163,661)	(4,207,427)	(956,234)	(956,234)	(956,234)	(956,234)	(956,234)	(382,491)	0
3730	North Marion School District 15	6/30/2022	Contribution	5.4	4.4	(83,307)	(67,880)	(15,427)	(15,427)	(15,427)	(15,427)	(15,427)	(6,172)	0
3730	North Marion School District 15	6/30/2021	Proportion	5.5	3.5	(6,327,246)	(4,026,430)	(1,150,408)	(1,150,408)	(1,150,408)	(1,150,408)	(575,206)	0	0
3730	North Marion School District 15	6/30/2021	Contribution	5.5	3.5	13,988,469	8,901,753	2,543,358	2,543,358	2,543,358	2,543,358	1,271,679	0	0
3730	North Marion School District 15	6/30/2020	Proportion	5.4	2.4	(862,956)	(383,535)	(159,807)	(159,807)	(159,807)	(83,921)	0	0	0
3730	North Marion School District 15	6/30/2020	Contribution	5.4	2.4	(117,595)	(52,264)	(21,777)	(21,777)	(21,777)	(8,710)	0	0	0
3730	North Marion School District 15	6/30/2019	Proportion	5.3	1.3	(72,751)	(17,843)	(13,727)	(13,727)	(4,116)	0	0	0	0
3730	North Marion School District 15	6/30/2019	Contribution	5.3	1.3	(590,086)	(144,738)	(111,337)	(111,337)	(33,401)	0	0	0	0
3730	North Marion School District 15	6/30/2018	Proportion	5.2	0.2	(603,485)	(23,210)	(116,055)	(23,210)	0	0	0	0	0
3730	North Marion School District 15	6/30/2018	Contribution	5.2	0.2	(395,575)	(15,215)	(76,072)	(15,215)	0	0	0	0	0
3730	North Marion School District 15	6/30/2017	Proportion	5.2	0.0	(103,902)	0	(3,997)	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2017	Contribution	5.2	0.0	(362,812)	0	(13,952)	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3732	Marion Elementary School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2022	Proportion	5.4	4.4	(32,880,522)	(26,791,536)	(6,088,986)	(6,088,986)	(6,088,986)	(6,088,986)	(6,088,986)	(2,435,592)	0
3735	Salem-Keizer Public Schools	6/30/2022	Contribution	5.4	4.4	(487,348)	(397,098)	(90,250)	(90,250)	(90,250)	(90,250)	(90,250)	(36,098)	0
3735	Salem-Keizer Public Schools	6/30/2021	Proportion	5.5	3.5	9,163,265	5,831,169	1,666,048	1,666,048	1,666,048	1,666,048	833,025	0	0
3735	Salem-Keizer Public Schools	6/30/2021	Contribution	5.5	3.5	(45,325,292)	(28,843,368)	(8,240,962)	(8,240,962)	(8,240,962)	(8,240,962)	(4,120,482)	0	0
3735	Salem-Keizer Public Schools	6/30/2020	Proportion	5.4	2.4	(20,006,936)	(8,891,972)	(3,704,988)	(3,704,988)	(3,704,988)	(1,481,996)	0	0	0
3735	Salem-Keizer Public Schools	6/30/2020	Contribution	5.4	2.4	773,322	343,698	143,208	143,208	143,208	57,282	0	0	0
3735	Salem-Keizer Public Schools	6/30/2019	Proportion	5.3	1.3	(2,146,609)	(526,525)	(405,021)	(405,021)	(121,504)	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2019	Contribution	5.3	1.3	(10,074,495)	(2,471,103)	(1,900,848)	(1,900,848)	(570,255)	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2018	Proportion	5.2	0.2	(19,016,250)	(731,395)	(3,656,971)	(731,395)	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2018	Contribution	5.2	0.2	(6,888,114)	(264,929)	(1,324,637)	(264,929)	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2017	Proportion	5.2	0.0	11,991,070	461,195	0	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2017	Contribution	5.2	0.0	(5,993,817)	(230,532)	0	0	0	0	0	0	0
3750	St Paul School District	6/30/2022	Proportion	5.4	4.4	240,248	195,758	44,490	44,490	44,490	44,490	44,490	17,798	0
3750	St Paul School District	6/30/2022	Contribution	5.4	4.4	146,161	119,094	27,067	27,067	27,067	27,067	27,067	10,826	0
3750	St Paul School District	6/30/2021	Proportion	5.5	3.5	114,043	72,573	20,735	20,735	20,735	10,368	0	0	0
3750	St Paul School District	6/30/2021	Contribution	5.5	3.5	(125,618)	(79,938)	(22,840)	(22,840)	(22,840)	(11,418)	0	0	0
3750	St Paul School District	6/30/2020	Proportion	5.4	2.4	(677,400)	(301,068)	(125,444)	(125,444)	(125,444)	(50,180)	0	0	0
3750	St Paul School District	6/30/2020	Contribution	5.4	2.4	198,099	88,044	36,685	36,685	36,685	14,674	0	0	0
3750	St Paul School District	6/30/2019	Proportion	5.3	1.3	(261,509)	(64,145)	(49,341)	(49,341)	(14,804)	0	0	0	0
3750	St Paul School District	6/30/2019	Contribution	5.3	1.3	19,019	4,667	3,588	3,588	1,079	0	0	0	0
3750	St Paul School District	6/30/2018	Proportion	5.2	0.2	175,749	6,759	33,798	6,759	0	0	0	0	0
3750	St Paul School District	6/30/2018	Contribution	5.2	0.2	(23,345)	(900)	(4,489)	(900)	0	0	0	0	0
3750	St Paul School District	6/30/2017	Proportion	5.2	0.0	(218,549)	(8,404)	0	0	0	0	0	0	0
3750	St Paul School District	6/30/2017	Contribution	5.2	0.0	75,861	2,916	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2019	Contribution	5.3	1.3	615	151	116	116	35	0	0	0	0
3761	Bethany Elementary	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3763	Butte Creek School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2019	Contribution	5.3	1.3	824	204	155	155	49	0	0	0	0
3769	Scotts Mills School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2022	Proportion	5.4	4.4	(582,893)	(474,950)	(107,943)	(107,943)	(107,943)	(107,943)	(107,943)	(43,178)	0
3780	Mt Angel School District 91	6/30/2022	Contribution	5.4	4.4	188,816	153,850	34,966	34,966	34,966	34,966	34,966	13,986	0
3780	Mt Angel School District 91	6/30/2021	Proportion	5.5	3.5	(515,881)	(328,287)	(93,797)	(93,797)	(93,797)	(93,797)	(46,896)	0	0
3780	Mt Angel School District 91	6/30/2021	Contribution	5.5	3.5	(685,753)	(436,389)	(124,682)	(124,682)	(124,682)	(124,682)	(62,343)	0	0
3780	Mt Angel School District 91	6/30/2020	Proportion	5.4	2.4	(332,916)	(147,963)	(61,651)	(61,651)	(61,651)	(24,661)	0	0	0
3780	Mt Angel School District 91	6/30/2020	Contribution	5.4	2.4	297,968	132,431	55,179	55,179	55,179	22,073	0	0	0
3780	Mt Angel School District 91	6/30/2019	Proportion	5.3	1.3	(631,542)	(154,906)	(119,159)	(119,159)	(35,747)	0	0	0	0
3780	Mt Angel School District 91	6/30/2019	Contribution	5.3	1.3	(120,411)	(29,535)	(22,719)	(22,719)	(6,816)	0	0	0	0
3780	Mt Angel School District 91	6/30/2018	Proportion	5.2	0.2	(39,229)	(7,544)	(1,509)	(1,509)	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2018	Contribution	5.2	0.2	105,172	4,047	20,225	4,047	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2017	Proportion	5.2	0.0	(418,779)	0	(16,109)	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2017	Contribution	5.2	0.0	420,485	0	16,175	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3786	Woodburn School District	6/30/2022	Proportion	5.4	4.4	(1,588,555)	(1,294,378)	(294,177)	(294,177)	(294,177)	(294,177)	(294,177)	(117,670)	0
3786	Woodburn School District	6/30/2022	Contribution	5.4	4.4	1,901,039	1,548,995	352,044	352,044	352,044	352,044	352,044	140,819	0
3786	Woodburn School District	6/30/2021	Proportion	5.5	3.5	(373,489)	(237,675)	(67,907)	(67,907)	(67,907)	(67,907)	(67,907)	0	0
3786	Woodburn School District	6/30/2021	Contribution	5.5	3.5	(5,084,116)	(3,235,346)	(924,385)	(924,385)	(924,385)	(924,385)	(924,385)	(462,191)	0
3786	Woodburn School District	6/30/2020	Proportion	5.4	2.4	318,837	141,705	59,044	59,044	59,044	59,044	23,617	0	0
3786	Woodburn School District	6/30/2020	Contribution	5.4	2.4	2,296,294	1,020,574	425,240	425,240	425,240	170,094	0	0	0
3786	Woodburn School District	6/30/2019	Proportion	5.3	1.3	(2,887,376)	(708,224)	(544,788)	(544,788)	(163,436)	0	0	0	0
3786	Woodburn School District	6/30/2019	Contribution	5.3	1.3	748,572	183,612	141,240	141,240	42,372	0	0	0	0
3786	Woodburn School District	6/30/2018	Proportion	5.2	0.2	(517,680)	(19,910)	(99,554)	(19,910)	0	0	0	0	0
3786	Woodburn School District	6/30/2018	Contribution	5.2	0.2	994,324	38,244	191,216	38,244	0	0	0	0	0
3786	Woodburn School District	6/30/2017	Proportion	5.2	0.0	(3,481,419)	0	(133,899)	0	0	0	0	0	0
3786	Woodburn School District	6/30/2017	Contribution	5.2	0.0	1,625,111	0	62,506	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2022	Proportion	5.4	4.4	(2,619,306)	(2,134,249)	(485,057)	(485,057)	(485,057)	(485,057)	(485,057)	(194,021)	0
3809	Morrow County Schools	6/30/2022	Contribution	5.4	4.4	112,282	91,489	20,793	20,793	20,793	20,793	20,793	8,317	0
3809	Morrow County Schools	6/30/2021	Proportion	5.5	3.5	(8,433,521)	(5,366,787)	(1,533,367)	(1,533,367)	(1,533,367)	(1,533,367)	(766,686)	0	0
3809	Morrow County Schools	6/30/2021	Contribution	5.5	3.5	16,885,727	10,745,463	3,070,132	3,070,132	3,070,132	3,070,132	1,535,067	0	0
3809	Morrow County Schools	6/30/2020	Proportion	5.4	2.4	849,241	377,440	157,267	157,267	157,267	62,906	0	0	0
3809	Morrow County Schools	6/30/2020	Contribution	5.4	2.4	429,494	190,886	79,536	79,536	79,536	31,814	0	0	0
3809	Morrow County Schools	6/30/2019	Proportion	5.3	1.3	(980,663)	(240,539)	(185,031)	(185,031)	(55,508)	0	0	0	0
3809	Morrow County Schools	6/30/2019	Contribution	5.3	1.3	(179,919)	(44,131)	(33,947)	(33,947)	(10,184)	0	0	0	0
3809	Morrow County Schools	6/30/2018	Proportion	5.2	0.2	12,623	483	2,428	483	0	0	0	0	0
3809	Morrow County Schools	6/30/2018	Contribution	5.2	0.2	(251,911)	(9,691)	(48,444)	(9,691)	0	0	0	0	0
3809	Morrow County Schools	6/30/2017	Proportion	5.2	0.0	537,602	0	20,677	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2017	Contribution	5.2	0.0	(45,721)	0	(1,761)	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2022	Proportion	5.4	4.4	(121,525,162)	(99,020,502)	(22,504,660)	(22,504,660)	(22,504,660)	(22,504,660)	(22,504,660)	(9,001,862)	0
3818	Portland Public Schools	6/30/2022	Contribution	5.4	4.4	(7,664,390)	(6,245,059)	(1,419,331)	(1,419,331)	(1,419,331)	(1,419,331)	(1,419,331)	(567,735)	0
3818	Portland Public Schools	6/30/2021	Proportion	5.5	3.5	(153,930,604)	(97,955,838)	(27,987,383)	(27,987,383)	(27,987,383)	(27,987,383)	(13,993,689)	0	0
3818	Portland Public Schools	6/30/2021	Contribution	5.5	3.5	346,031,058	220,201,582	62,914,738	62,914,738	62,914,738	62,914,738	31,457,368	0	0
3818	Portland Public Schools	6/30/2020	Proportion	5.4	2.4	(25,869,691)	(11,497,639)	(4,790,684)	(4,790,684)	(4,790,684)	(1,916,271)	0	0	0
3818	Portland Public Schools	6/30/2020	Contribution	5.4	2.4	(30,321,773)	(13,476,344)	(5,615,143)	(5,615,143)	(5,615,143)	(2,246,058)	0	0	0
3818	Portland Public Schools	6/30/2019	Proportion	5.3	1.3	89,678,512	21,996,616	16,920,474	16,920,474	5,076,142	0	0	0	0
3818	Portland Public Schools	6/30/2019	Contribution	5.3	1.3	(30,738,268)	(7,539,576)	(5,799,673)	(5,799,673)	(1,739,903)	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3818	Portland Public Schools	6/30/2018	Proportion	5.2	0.2	(60,799,139)	(2,338,429)	(11,692,142)	(2,338,429)	0	0	0	0	0
3818	Portland Public Schools	6/30/2018	Contribution	5.2	0.2	(21,998,494)	(846,094)	(4,230,480)	(846,094)	0	0	0	0	0
3818	Portland Public Schools	6/30/2017	Proportion	5.2	0.0	18,839,236	0	724,586	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2017	Contribution	5.2	0.0	(31,774,955)	0	(1,222,115)	0	0	0	0	0	0
3820	Parkrose School District	6/30/2022	Proportion	5.4	4.4	(8,092,486)	(6,593,877)	(1,498,609)	(1,498,609)	(1,498,609)	(1,498,609)	(1,498,609)	(599,441)	0
3820	Parkrose School District	6/30/2022	Contribution	5.4	4.4	1,823,721	1,485,995	337,726	337,726	337,726	337,726	337,726	135,091	0
3820	Parkrose School District	6/30/2021	Proportion	5.5	3.5	(11,673,561)	(7,428,629)	(2,122,466)	(2,122,466)	(2,122,466)	(2,122,466)	(1,061,231)	0	0
3820	Parkrose School District	6/30/2021	Contribution	5.5	3.5	28,064,489	17,859,221	5,102,634	5,102,634	5,102,634	5,102,634	2,551,319	0	0
3820	Parkrose School District	6/30/2020	Proportion	5.4	2.4	(3,534,151)	(1,570,735)	(654,472)	(654,472)	0	0	0	0	0
3820	Parkrose School District	6/30/2020	Contribution	5.4	2.4	1,276,084	567,148	236,312	236,312	236,312	94,524	0	0	0
3820	Parkrose School District	6/30/2019	Proportion	5.3	1.3	(1,051,938)	(258,022)	(198,479)	(198,479)	(59,543)	0	0	0	0
3820	Parkrose School District	6/30/2019	Contribution	5.3	1.3	94,860	23,268	17,898	17,898	5,370	0	0	0	0
3820	Parkrose School District	6/30/2018	Proportion	5.2	0.2	(8,669,758)	(333,453)	(1,667,261)	(333,453)	0	0	0	0	0
3820	Parkrose School District	6/30/2018	Contribution	5.2	0.2	21,209,422	815,747	4,078,735	815,747	0	0	0	0	0
3820	Parkrose School District	6/30/2017	Proportion	5.2	0.0	(1,557,558)	0	(59,908)	0	0	0	0	0	0
3820	Parkrose School District	6/30/2017	Contribution	5.2	0.0	846,356	0	32,551	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3824	Reynolds School District	6/30/2022	Proportion	5.4	4.4	(7,191,694)	(5,859,899)	(1,331,795)	(1,331,795)	(1,331,795)	(1,331,795)	(1,331,795)	(532,719)	0
3824	Reynolds School District	6/30/2022	Contribution	5.4	4.4	(3,431,928)	(2,796,386)	(635,542)	(635,542)	(635,542)	(635,542)	(635,542)	(254,218)	0
3824	Reynolds School District	6/30/2021	Proportion	5.5	3.5	4,662,555	2,967,081	847,737	847,737	847,737	847,737	423,870	0	0
3824	Reynolds School District	6/30/2021	Contribution	5.5	3.5	(13,195,872)	(8,397,374)	(2,399,249)	(2,399,249)	(2,399,249)	(2,399,249)	(1,199,627)	0	0
3824	Reynolds School District	6/30/2020	Proportion	5.4	2.4	(10,631,772)	(4,725,231)	(1,968,847)	(1,968,847)	(1,968,847)	(787,537)	0	0	0
3824	Reynolds School District	6/30/2020	Contribution	5.4	2.4	(1,198,529)	(532,679)	(221,950)	(221,950)	(221,950)	(88,779)	0	0	0
3824	Reynolds School District	6/30/2019	Proportion	5.3	1.3	(1,816,839)	(445,639)	(342,800)	(342,800)	(102,839)	0	0	0	0
3824	Reynolds School District	6/30/2019	Contribution	5.3	1.3	(3,809,008)	(934,284)	(718,681)	(718,681)	(215,603)	0	0	0	0
3824	Reynolds School District	6/30/2018	Proportion	5.2	0.2	(11,844,967)	(455,577)	(2,277,878)	(455,577)	0	0	0	0	0
3824	Reynolds School District	6/30/2018	Contribution	5.2	0.2	6,706,296	257,936	1,289,672	257,936	0	0	0	0	0
3824	Reynolds School District	6/30/2017	Proportion	5.2	0.0	(2,819,323)	0	(108,433)	0	0	0	0	0	0
3824	Reynolds School District	6/30/2017	Contribution	5.2	0.0	(3,048,922)	0	(117,267)	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2022	Proportion	5.4	4.4	(109,841)	(89,500)	(20,341)	(20,341)	(20,341)	(20,341)	(20,341)	(8,136)	0
3842	Corbett School District 39	6/30/2022	Contribution	5.4	4.4	339,015	276,234	62,781	62,781	62,781	62,781	62,781	25,110	0
3842	Corbett School District 39	6/30/2021	Proportion	5.5	3.5	(998,638)	(635,496)	(181,571)	(181,571)	(181,571)	(181,571)	(90,783)	0	0
3842	Corbett School District 39	6/30/2021	Contribution	5.5	3.5	(975,309)	(620,651)	(177,329)	(177,329)	(177,329)	(177,329)	(88,664)	0	0
3842	Corbett School District 39	6/30/2020	Proportion	5.4	2.4	252,539	112,241	46,766	46,766	18,709	0	0	0	0
3842	Corbett School District 39	6/30/2020	Contribution	5.4	2.4	242,610	107,826	44,928	44,928	17,970	0	0	0	0
3842	Corbett School District 39	6/30/2019	Proportion	5.3	1.3	(1,024,631)	(251,323)	(193,327)	(193,327)	(57,996)	0	0	0	0
3842	Corbett School District 39	6/30/2019	Contribution	5.3	1.3	41,695	10,227	7,867	7,867	2,360	0	0	0	0
3842	Corbett School District 39	6/30/2018	Proportion	5.2	0.2	(330,749)	(12,719)	(63,606)	(12,719)	0	0	0	0	0
3842	Corbett School District 39	6/30/2018	Contribution	5.2	0.2	66,198	2,548	12,730	2,548	0	0	0	0	0
3842	Corbett School District 39	6/30/2017	Proportion	5.2	0.0	(423,059)	0	(16,269)	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2017	Contribution	5.2	0.0	201,110	0	7,735	0	0	0	0	0	0
3843	David Douglas School District	6/30/2022	Proportion	5.4	4.4	(4,136,570)	(3,370,539)	(766,031)	(766,031)	(766,031)	(766,031)	(766,031)	(306,415)	0
3843	David Douglas School District	6/30/2022	Contribution	5.4	4.4	2,358,207	1,921,502	436,705	436,705	436,705	436,705	174,682	0	0
3843	David Douglas School District	6/30/2021	Proportion	5.5	3.5	(5,247,232)	(3,339,148)	(954,042)	(954,042)	(954,042)	(954,042)	(477,022)	0	0
3843	David Douglas School District	6/30/2021	Contribution	5.5	3.5	(12,003,313)	(7,638,471)	(2,182,421)	(2,182,421)	(2,182,421)	(2,182,421)	(1,091,208)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3843	David Douglas School District	6/30/2020	Proportion	5.4	2.4	(10,206,394)	(4,536,175)	(1,890,073)	(1,890,073)	(1,890,073)	(1,890,073)	(756,029)	0	0	0
3843	David Douglas School District	6/30/2020	Contribution	5.4	2.4	2,952,107	1,312,049	546,686	546,686	546,686	546,686	218,677	0	0	0
3843	David Douglas School District	6/30/2019	Proportion	5.3	1.3	(7,422,331)	(1,820,571)	(1,400,440)	(1,400,440)	(1,400,440)	(420,131)	0	0	0	0
3843	David Douglas School District	6/30/2019	Contribution	5.3	1.3	(864,151)	(211,963)	(163,047)	(163,047)	(163,047)	(48,916)	0	0	0	0
3843	David Douglas School District	6/30/2018	Proportion	5.2	0.2	(2,102,962)	(80,882)	(404,416)	(80,882)	(80,882)	0	0	0	0	0
3843	David Douglas School District	6/30/2018	Contribution	5.2	0.2	(580,720)	(22,335)	(111,677)	(22,335)	(22,335)	0	0	0	0	0
3843	David Douglas School District	6/30/2017	Proportion	5.2	0.0	(897,744)	0	(34,529)	0	0	0	0	0	0	0
3843	David Douglas School District	6/30/2017	Contribution	5.2	0.0	1,610,027	0	61,922	0	0	0	0	0	0	0
3847	Riverdale School	6/30/2022	Proportion	5.4	4.4	(1,100,415)	(896,634)	(203,781)	(203,781)	(203,781)	(203,781)	(203,781)	(203,781)	(81,510)	0
3847	Riverdale School	6/30/2022	Contribution	5.4	4.4	(87,347)	(71,172)	(16,175)	(16,175)	(16,175)	(16,175)	(16,175)	(16,175)	(6,472)	0
3847	Riverdale School	6/30/2021	Proportion	5.5	3.5	669,532	426,066	121,733	121,733	121,733	121,733	121,733	60,867	0	0
3847	Riverdale School	6/30/2021	Contribution	5.5	3.5	(951,090)	(605,240)	(172,925)	(172,925)	(172,925)	(172,925)	(86,465)	0	0	0
3847	Riverdale School	6/30/2020	Proportion	5.4	2.4	(532,696)	(236,755)	(98,647)	(98,647)	(98,647)	(98,647)	(39,461)	0	0	0
3847	Riverdale School	6/30/2020	Contribution	5.4	2.4	206,372	91,721	38,217	38,217	38,217	15,287	0	0	0	0
3847	Riverdale School	6/30/2019	Proportion	5.3	1.3	(1,062,453)	(260,601)	(200,463)	(200,463)	(60,138)	0	0	0	0	0
3847	Riverdale School	6/30/2019	Contribution	5.3	1.3	(243,002)	(59,606)	(45,849)	(45,849)	(13,757)	0	0	0	0	0
3847	Riverdale School	6/30/2018	Proportion	5.2	0.2	(123,790)	(4,760)	(23,806)	(4,760)	0	0	0	0	0	0
3847	Riverdale School	6/30/2018	Contribution	5.2	0.2	(279,522)	(10,752)	(53,754)	(10,752)	0	0	0	0	0	0
3847	Riverdale School	6/30/2017	Proportion	5.2	0.0	228,526	0	8,791	0	0	0	0	0	0	0
3847	Riverdale School	6/30/2017	Contribution	5.2	0.0	(112,939)	0	(4,344)	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20.t	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20.t	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20.t	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20.t	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20.t	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20.t	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20.t	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20.t	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20.t	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20.t	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20.t	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20.t	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
3850	Dallas School District	6/30/2022	Proportion	5.4	4.4	(5,904,257)	(4,810,876)	(1,093,381)	(1,093,381)	(1,093,381)	(1,093,381)	(1,093,381)	(1,093,381)	(437,352)	0
3850	Dallas School District	6/30/2022	Contribution	5.4	4.4	1,374,909	1,120,296	254,613	254,613	254,613	254,613	254,613	101,844	0	0
3850	Dallas School District	6/30/2021	Proportion	5.5	3.5	(21,279,804)	(13,541,694)	(3,869,055)	(3,869,055)	(3,869,055)	(3,869,055)	(1,934,529)	0	0	0
3850	Dallas School District	6/30/2021	Contribution	5.5	3.5	39,102,229	24,883,237	7,109,496	7,109,496	7,109,496	7,109,496	3,554,749	0	0	0
3850	Dallas School District	6/30/2020	Proportion	5.4	2.4	628,326	279,255	116,357	116,357	116,357	46,541	0	0	0	0
3850	Dallas School District	6/30/2020	Contribution	5.4	2.4	1,142,705	507,869	211,612	211,612	211,612	84,645	0	0	0	0
3850	Dallas School District	6/30/2019	Proportion	5.3	1.3	(4,350,574)	(1,067,122)	(820,863)	(820,863)	(246,259)	0	0	0	0	0
3850	Dallas School District	6/30/2019	Contribution	5.3	1.3	516,849	126,773	97,519	97,519	29,254	0	0	0	0	0
3850	Dallas School District	6/30/2018	Proportion	5.2	0.2	400,674	15,409	77,053	15,409	0	0	0	0	0	0
3850	Dallas School District	6/30/2018	Contribution	5.2	0.2	194,419	7,479	37,388	7,479	0	0	0	0	0	0
3850	Dallas School District	6/30/2017	Proportion	5.2	0.0	(549,105)	0	(21,120)	0	0	0	0	0	0	0
3850	Dallas School District	6/30/2017	Contribution	5.2	0.0	817,953	0	31,458	0	0	0	0	0	0	0
3859	Central School District 13J	6/30/2022	Proportion	5.4	4.4	(1,251,724)	(1,019,923)	(231,801)	(231,801)	(231,801)	(231,801)	(231,801)	(231,801)	(92,719)	0
3859	Central School District 13J	6/30/2022	Contribution	5.4	4.4	(779,378)	(635,049)	(144,329)	(144,329)	(144,329)	(144,329)	(144,329)	(144,329)	(57,733)	0
3859	Central School District 13J	6/30/2021	Proportion	5.5	3.5	1,042,620	663,486	189,567	189,567	189,567	189,567	94,785	0	0	0
3859	Central School District 13J	6/30/2021	Contribution	5.5	3.5	(3,910,378)	(2,488,422)	(710,978)	(710,978)	(710,978)	(710,978)	(355,488)	0	0	0
3859	Central School District 13J	6/30/2020	Proportion	5.4	2.4	333,163	148,072	61,697	61,697	61,697	24,678	0	0	0	0
3859	Central School District 13J	6/30/2020	Contribution	5.4	2.4	(536,419)	(238,408)	(99,337)	(99,337)	(99,337)	(39,734)	0	0	0	0
3859	Central School District 13J	6/30/2019	Proportion	5.3	1.3	700,484	171,816	132,167	132,167	39,649	0	0	0	0	0
3859	Central School District 13J	6/30/2019	Contribution	5.3	1.3	(923,228)	(226,452)	(174,194)	(174,194)	(52,258)	0	0	0	0	0
3859	Central School District 13J	6/30/2018	Proportion	5.2	0.2	(1,410,656)	(54,256)	(271,280)	(54,256)	0	0	0	0	0	0
3859	Central School District 13J	6/30/2018	Contribution	5.2	0.2	(906,022)	(34,847)	(174,235)	(34,847)	0	0	0	0	0	0
3859	Central School District 13J	6/30/2017	Proportion	5.2	0.0	1,455,656	0	55,986	0	0	0	0	0	0	0
3859	Central School District 13J	6/30/2017	Contribution	5.2	0.0	(756,752)	0	(29,107)	0	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2022	Proportion	5.4	4.4	(242,244)	(197,384)	(44,860)	(44,860)	(44,860)	(44,860)	(44,860)	(44,860)	(17,944)	0
3865	Perrydale School District 21	6/30/2022	Contribution	5.4	4.4	(14,163)	(11,540)	(2,623)	(2,623)	(2,623)	(2,623)	(2,623)	(1,048)	0	0
3865	Perrydale School District 21	6/30/2021	Proportion	5.5	3.5	121,064	77,040	22,012	22,012	22,012	11,004	0	0	0	0
3865	Perrydale School District 21	6/30/2021	Contribution	5.5	3.5	(328,296)	(208,916)	(59,690)	(59,690)	(59,690)	(29,846)	0	0	0	0
3865	Perrydale School District 21	6/30/2020	Proportion	5.4	2.4	(217,101)	(96,489)	(40,204)	(40,204)	(40,204)	(16,081)	0	0	0	0
3865	Perrydale School District 21	6/30/2020	Contribution	5.4	2.4	103,176	45,855	19,107	19,107	19,107	7,641	0	0	0	0
3865	Perrydale School District 21	6/30/2019	Proportion	5.3	1.3	(166,054)	(40,730)	(31,331)	(31,331)	(9,399)	0	0	0	0	0
3865	Perrydale School District 21	6/30/2019	Contribution	5.3	1.3	51,478	12,626	9,713	9,713	2,913	0	0	0	0	0
3865	Perrydale School District 21	6/30/2018	Proportion	5.2	0.2	285,889	10,994	54,979	10,994	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2018	Contribution	5.2	0.2	(12,772)	(492)	(2,456)	(492)	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2017	Proportion	5.2	0.0	(175,617)	0	(6,757)	0	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2017	Contribution	5.2	0.0	113,524	0	4,364	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3887	Falls City School District	6/30/2022	Proportion	5.4	4.4	(73,686)	(60,040)	(13,646)	(13,646)	(13,646)	(13,646)	(13,646)	(13,646)	(5,456)	0	
3887	Falls City School District	6/30/2022	Contribution	5.4	4.4	(167,713)	(136,655)	(31,058)	(31,058)	(31,058)	(31,058)	(31,058)	(31,058)	(12,423)	0	
3887	Falls City School District	6/30/2021	Proportion	5.5	3.5	456,285	290,363	82,961	82,961	82,961	82,961	82,961	82,961	41,480	0	
3887	Falls City School District	6/30/2021	Contribution	5.5	3.5	(398,237)	(253,423)	(72,407)	(72,407)	(72,407)	(72,407)	(72,407)	(72,407)	(36,202)	0	
3887	Falls City School District	6/30/2020	Proportion	5.4	2.4	(188,966)	(83,984)	(34,994)	(34,994)	(34,994)	(34,994)	(34,994)	(34,994)	0	0	
3887	Falls City School District	6/30/2020	Contribution	5.4	2.4	(141,656)	(62,957)	(26,233)	(26,233)	(26,233)	(26,233)	(26,233)	(26,233)	0	0	
3887	Falls City School District	6/30/2019	Proportion	5.3	1.3	621,394	152,418	117,244	117,244	117,244	117,244	117,244	117,244	35,174	0	
3887	Falls City School District	6/30/2019	Contribution	5.3	1.3	(181,817)	(44,597)	(34,305)	(34,305)	(34,305)	(34,305)	(34,305)	(34,305)	0	0	
3887	Falls City School District	6/30/2018	Proportion	5.2	0.2	104,205	4,010	20,039	4,010	20,039	4,010	20,039	4,010	0	0	
3887	Falls City School District	6/30/2018	Contribution	5.2	0.2	(99,761)	(3,836)	(19,185)	(3,836)	(19,185)	0	0	0	0	0	
3887	Falls City School District	6/30/2017	Proportion	5.2	0.0	(151,372)	0	(5,822)	0	(5,822)	0	0	0	0	0	
3887	Falls City School District	6/30/2017	Contribution	5.2	0.0	(68,002)	0	(2,617)	0	(2,617)	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0	
3902	Tillamook Public Schools	6/30/2022	Proportion	5.4	4.4	(5,397,548)	(4,398,002)	(999,546)	(999,546)	(999,546)	(999,546)	(999,546)	(999,546)	(399,818)	0	
3902	Tillamook Public Schools	6/30/2022	Contribution	5.4	4.4	(377,275)	(307,409)	(69,866)	(69,866)	(69,866)	(69,866)	(69,866)	(69,866)	(27,945)	0	
3902	Tillamook Public Schools	6/30/2021	Proportion	5.5	3.5	(3,467,515)	(2,206,601)	(630,457)	(630,457)	(630,457)	(630,457)	(630,457)	(630,457)	(315,230)	0	
3902	Tillamook Public Schools	6/30/2021	Contribution	5.5	3.5	11,009,270	7,005,900	2,001,685	2,001,685	2,001,685	2,001,685	2,001,685	2,001,685	1,000,845	0	0
3902	Tillamook Public Schools	6/30/2020	Proportion	5.4	2.4	(470,848)	(209,266)	(87,194)	(87,194)	(87,194)	(87,194)	(87,194)	(87,194)	0	0	
3902	Tillamook Public Schools	6/30/2020	Contribution	5.4	2.4	(979,355)	(435,269)	(181,362)	(181,362)	(181,362)	(181,362)	(181,362)	(181,362)	0	0	
3902	Tillamook Public Schools	6/30/2019	Proportion	5.3	1.3	2,623,193	643,425	494,942	494,942	494,942	494,942	494,942	494,942	148,483	0	0
3902	Tillamook Public Schools	6/30/2019	Contribution	5.3	1.3	(1,266,998)	(310,774)	(239,056)	(239,056)	(239,056)	(239,056)	(239,056)	(239,056)	0	0	0
3902	Tillamook Public Schools	6/30/2018	Proportion	5.2	0.2	(1,313,137)	(50,507)	(252,526)	(50,507)	(252,526)	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2018	Contribution	5.2	0.2	(844,897)	(32,497)	(162,480)	(32,497)	(162,480)	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2017	Proportion	5.2	0.0	754,862	0	29,032	0	29,032	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2017	Contribution	5.2	0.0	(842,481)	0	(32,401)	0	(32,401)	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2022	Proportion	5.4	4.4	(1,165,316)	(949,517)	(215,799)	(215,799)	(215,799)	(215,799)	(215,799)	(215,799)	(86,321)	0	0
3920	Neah-Kah-Nie School District	6/30/2022	Contribution	5.4	4.4	494,782	403,156	91,626	91,626	91,626	91,626	91,626	91,626	36,652	0	0
3920	Neah-Kah-Nie School District	6/30/2021	Proportion	5.5	3.5	(656,863)	(418,003)	(119,430)	(119,430)	(119,430)	(119,430)	(119,430)	(119,430)	(59,713)	0	0
3920	Neah-Kah-Nie School District	6/30/2021	Contribution	5.5	3.5	(947,640)	(603,044)	(172,298)	(172,298)	(172,298)	(172,298)	(172,298)	(172,298)	(86,150)	0	0
3920	Neah-Kah-Nie School District	6/30/2020	Proportion	5.4	2.4	(97,467)	(43,320)	(18,049)	(18,049)	(18,049)	(18,049)	(18,049)	(18,049)	(7,222)	0	0
3920	Neah-Kah-Nie School District	6/30/2020	Contribution	5.4	2.4	401,085	178,260	74,275	74,275	74,275	74,275	74,275	74,275	29,710	0	0
3920	Neah-Kah-Nie School District	6/30/2019	Proportion	5.3	1.3	(754,563)	(185,083)	(142,370)	(142,370)	(142,370)	(142,370)	(142,370)	(142,370)	0	0	0
3920	Neah-Kah-Nie School District	6/30/2019	Contribution	5.3	1.3	137,258	33,666	25,898	25,898	25,898	25,898	25,898	25,898	7,768	0	0
3920	Neah-Kah-Nie School District	6/30/2018	Proportion	5.2	0.2	508,016	19,541	97,695	19,541	97,695	19,541	97,695	19,541	0	0	0
3920	Neah-Kah-Nie School District	6/30/2018	Contribution	5.2	0.2	(185,340)	7,130	(35,642)	7,130	(35,642)	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2017	Proportion	5.2	0.0	(724,547)	0	(27,867)	0	(27,867)	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2017	Contribution	5.2	0.0	355,994	0	13,694	0	13,694	0	0	0	0	0	0
3927	Echo School District	6/30/2022	Proportion	5.4	4.4	(678,811)	(553,105)	(125,706)	(125,706)	(125,706)	(125,706)	(125,706)	(125,706)	(50,281)	0	0
3927	Echo School District	6/30/2022	Contribution	5.4	4.4	(45,342)	(36,945)	(8,397)	(8,397)	(8,397)	(8,397)	(8,397)	(8,397)	(3,357)	0	0
3927	Echo School District	6/30/2021	Proportion	5.5	3.5	(1,300,469)	(827,571)	(236,449)	(236,449)	(236,449)	(236,449)	(236,449)	(236,449)	(118,224)	0	0
3927	Echo School District	6/30/2021	Contribution	5.5	3.5	2,935,853	1,868,271	533,791	533,791	533,791	533,791	533,791	533,791	266,898	0	0
3927	Echo School District	6/30/2020	Proportion	5.4	2.4	(447,498)	(198,888)	(82,870)	(82,870)	(82,870)	(82,870)	(82,870)	(82,870)	(33,148)	0	0
3927	Echo School District	6/30/2020	Contribution	5.4	2.4	(6,877)	(3,055)	(1,274)	(1,274)	(1,274)	(1,274)	(1,274)	(1,274)	(507)	0	0
3927	Echo School District	6/30/2019	Proportion	5.3	1.3	118,244	29,004	22,310	22,310	22,310	22,310	22,310	22,310	6,694	0	0
3927	Echo School District	6/30/2019	Contribution	5.3	1.3	(111,633)	(27,381)	(21,063)	(21,063)	(21,063)	(21,063)	(21,063)	(21,063)	0	0	0
3927	Echo School District	6/30/2018	Proportion	5.2	0.2	307,733	11,838	59,179	11,838	59,179	11,838	59,179	11,838	0	0	0
3927	Echo School District	6/30/2018	Contribution	5.2	0.2	(103,649)	(3,989)	(19,932)	(3,989)	(19,932)	0	0	0	0	0	0
3927	Echo School District	6/30/2017	Proportion	5.2	0.0	(23,734)	0	(914)	0	(914)	0	0	0	0	0	0
3927	Echo School District	6/30/2017	Contribution	5.2	0.0	(5,806)	0	(221)	0	(221)	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2022	Proportion	5.4	4.4	(1,499,871)	(1,222,117)	(277,754)	(277,754)	(277,754)	(277,754)	(277,754)	(277,754)	(111,101)	0	0
3928	Umatilla School District 6R	6/30/2022	Contribution	5.4	4.4	(36,463)	(29,711)	(6,752)	(6,752)	(6,752)	(6,752)	(6,752)	(6,752)	(2,703)	0	0
3928	Umatilla School District 6R	6/30/2021	Proportion	5.5	3.5	(5,547,053)	(3,529,943)	(1,008,555)	(1,008,555)	(1,008,555)	(1,008,555)	(1,008,555)	(1,008,555)	(504,278)	0	0
3928	Umatilla School District 6R	6/30/2021	Contribution	5.5	3.5	9,773,880	6,219,742	1,777,069	1,777,069	1,777,069	1,777,069	1,777,069	1,777,069	888,535	0	0
3928	Umatilla School District 6R	6/30/2020	Proportion	5.4	2.4	(734,485)	(326,437)	(136,016)	(136,016)	(136,016)	(136,016)	(136,016)	(136,016)	0	0	0
3928	Umatilla School District 6R	6/30/2020	Contribution	5.4	2.4	81,108	36,048	15,020	15,020	15,020	15,020	15,020	15,020	6,008	0	0
3928	Umatilla School District 6R	6/30/2019	Proportion	5.3	1.3	921,950	226,138	173,953	173,953	173,953	173,953	173,953	173,953	52,185	0	0
3928	Umatilla School District 6R	6/30/2019	Contribution	5.3	1.3	(192,023)	(47,099)	(36,231)	(36,231)	(36,231)	(36,231)	(36,231)	(36,231)	(10,868)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3928	Umatilla School District 6R	6/30/2018	Proportion	5.2	0.2	(446,325)	(17,165)	(85,832)	(17,165)	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2018	Contribution	5.2	0.2	225,237	8,662	43,315	8,662	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2017	Proportion	5.2	0.0	(473,600)	0	(18,215)	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2017	Contribution	5.2	0.0	(144,552)	0	(5,562)	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2022	Proportion	5.4	4.4	(3,453,385)	(2,813,869)	(639,516)	(639,516)	(639,516)	(639,516)	(639,516)	(255,805)	0
3931	Pendleton School District 16R	6/30/2022	Contribution	5.4	4.4	(1,585,452)	(1,291,850)	(293,602)	(293,602)	(293,602)	(293,602)	(293,602)	(117,442)	0
3931	Pendleton School District 16R	6/30/2021	Proportion	5.5	3.5	2,715,014	1,727,736	493,639	493,639	493,639	493,639	493,639	246,819	0
3931	Pendleton School District 16R	6/30/2021	Contribution	5.5	3.5	(3,755,209)	(2,389,679)	(682,765)	(682,765)	(682,765)	(682,765)	(341,384)	0	0
3931	Pendleton School District 16R	6/30/2020	Proportion	5.4	2.4	(2,577,648)	(1,145,622)	(477,342)	(477,342)	(477,342)	(477,342)	(190,938)	0	0
3931	Pendleton School District 16R	6/30/2020	Contribution	5.4	2.4	(978,082)	(434,704)	(181,126)	(181,126)	(181,126)	(72,452)	0	0	0
3931	Pendleton School District 16R	6/30/2019	Proportion	5.3	1.3	1,816,568	445,572	342,749	342,749	102,823	0	0	0	0
3931	Pendleton School District 16R	6/30/2019	Contribution	5.3	1.3	(1,316,214)	(322,846)	(248,342)	(248,342)	(74,504)	0	0	0	0
3931	Pendleton School District 16R	6/30/2018	Proportion	5.2	0.2	(3,542,424)	(136,249)	(681,235)	(681,235)	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2018	Contribution	5.2	0.2	(1,031,431)	(39,671)	(198,352)	(39,671)	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2017	Proportion	5.2	0.0	2,260,103	86,928	0	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2017	Contribution	5.2	0.0	(1,334,234)	0	(51,319)	0	0	0	0	0	0
3935	Athena-Weston School District 29R]	6/30/2022	Proportion	5.4	4.4	110,269	89,849	20,420	20,420	20,420	20,420	20,420	8,169	0
3935	Athena-Weston School District 29R]	6/30/2022	Contribution	5.4	4.4	227,101	185,045	42,056	42,056	42,056	42,056	42,056	16,821	0
3935	Athena-Weston School District 29R]	6/30/2021	Proportion	5.5	3.5	146,952	93,514	26,719	26,719	26,719	13,357	0	0	0
3935	Athena-Weston School District 29R]	6/30/2021	Contribution	5.5	3.5	(483,433)	(307,639)	(87,897)	(87,897)	(87,897)	(87,897)	(43,948)	0	0
3935	Athena-Weston School District 29R]	6/30/2020	Proportion	5.4	2.4	(62,382)	(27,726)	(11,552)	(11,552)	(11,552)	(4,622)	0	0	0
3935	Athena-Weston School District 29R]	6/30/2020	Contribution	5.4	2.4	264,999	117,777	49,074	49,074	49,074	19,629	0	0	0
3935	Athena-Weston School District 29R]	6/30/2019	Proportion	5.3	1.3	(490,468)	(120,304)	(92,541)	(92,541)	(27,763)	0	0	0	0
3935	Athena-Weston School District 29R]	6/30/2019	Contribution	5.3	1.3	40,996	10,056	7,735	7,735	2,321	0	0	0	0
3935	Athena-Weston School District 29R]	6/30/2018	Proportion	5.2	0.2	(94,242)	(3,627)	(18,123)	(3,627)	0	0	0	0	0
3935	Athena-Weston School District 29R]	6/30/2018	Contribution	5.2	0.2	39,197	1,507	7,538	1,507	0	0	0	0	0
3935	Athena-Weston School District 29R]	6/30/2017	Proportion	5.2	0.0	(703,387)	0	(27,052)	0	0	0	0	0	0
3935	Athena-Weston School District 29R]	6/30/2017	Contribution	5.2	0.0	97,238	0	3,738	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3942	Stanfield School District	6/30/2022	Proportion	5.4	4.4	(273,739)	(223,047)	(50,692)	(50,692)	(50,692)	(50,692)	(50,692)	(20,279)	0
3942	Stanfield School District	6/30/2022	Contribution	5.4	4.4	(183,845)	(149,800)	(34,045)	(34,045)	(34,045)	(34,045)	(34,045)	(13,620)	0
3942	Stanfield School District	6/30/2021	Proportion	5.5	3.5	158,979	101,169	28,905	28,905	28,905	14,454	0	0	0
3942	Stanfield School District	6/30/2021	Contribution	5.5	3.5	(599,397)	(381,435)	(108,981)	(108,981)	(108,981)	(108,981)	(54,482)	0	0
3942	Stanfield School District	6/30/2020	Proportion	5.4	2.4	(152,338)	(67,705)	(28,211)	(28,211)	(11,283)	0	0	0	0
3942	Stanfield School District	6/30/2020	Contribution	5.4	2.4	(150,123)	(66,720)	(27,801)	(27,801)	(11,118)	0	0	0	0
3942	Stanfield School District	6/30/2019	Proportion	5.3	1.3	273,688	67,132	51,639	51,639	15,493	0	0	0	0
3942	Stanfield School District	6/30/2019	Contribution	5.3	1.3	(267,604)	(65,640)	(50,491)	(50,491)	(15,149)	0	0	0	0
3942	Stanfield School District	6/30/2018	Proportion	5.2	0.2	(268,651)	(10,331)	(51,664)	(10,331)	0	0	0	0	0
3942	Stanfield School District	6/30/2018	Contribution	5.2	0.2	(245,003)	(9,423)	(47,116)	(9,423)	0	0	0	0	0
3942	Stanfield School District	6/30/2017	Proportion	5.2	0.0	573,414	0	22,054	0	0	0	0	0	0
3942	Stanfield School District	6/30/2017	Contribution	5.2	0.0	(214,571)	0	(8,251)	0	0	0	0	0	0
3944	Ukiah School	6/30/2022	Proportion	5.4	4.4	(20,995)	(17,107)	(3,888)	(3,888)	(3,888)	(3,888)	(3,888)	(1,555)	0
3944	Ukiah School	6/30/2022	Contribution	5.4	4.4	24,405	19,886	4,519	4,519	4,519	4,519	1,810	0	0
3944	Ukiah School	6/30/2021	Proportion	5.5	3.5	(90,656)	(57,690)	(16,483)	(16,483)	(16,483)	(16,483)	(8,241)	0	0
3944	Ukiah School	6/30/2021	Contribution	5.5	3.5	(67,259)	(42,801)	(12,229)	(12,229)	(12,229)	(12,229)	(6,114)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3944	Ukiah School	6/30/2020	Proportion	5.4	2.4	(18,972)	(8,433)	(3,513)	(3,513)	(3,513)	(1,407)	0	0	0
3944	Ukiah School	6/30/2020	Contribution	5.4	2.4	30,931	13,747	5,728	5,728	5,728	2,291	0	0	0
3944	Ukiah School	6/30/2019	Proportion	5.3	1.3	(84,001)	(20,605)	(15,849)	(15,849)	(4,756)	0	0	0	0
3944	Ukiah School	6/30/2019	Contribution	5.3	1.3	18,568	4,556	3,503	3,503	1,053	0	0	0	0
3944	Ukiah School	6/30/2018	Proportion	5.2	0.2	(8,205)	315	1,578	315	0	0	0	0	0
3944	Ukiah School	6/30/2018	Contribution	5.2	0.2	19,243	738	3,701	738	0	0	0	0	0
3944	Ukiah School	6/30/2017	Proportion	5.2	0.0	(7,786)	0	(301)	0	0	0	0	0	0
3944	Ukiah School	6/30/2017	Contribution	5.2	0.0	36,008	0	1,383	0	0	0	0	0	0
3957	Helix School District	6/30/2022	Proportion	5.4	4.4	61,150	49,826	11,324	11,324	11,324	11,324	11,324	4,530	0
3957	Helix School District	6/30/2022	Contribution	5.4	4.4	98,821	80,521	18,300	18,300	18,300	18,300	18,300	7,321	0
3957	Helix School District	6/30/2021	Proportion	5.5	3.5	114,853	73,089	20,882	20,882	20,882	20,882	10,443	0	0
3957	Helix School District	6/30/2021	Contribution	5.5	3.5	(219,431)	(139,637)	(39,897)	(39,897)	(39,897)	(39,897)	(19,946)	0	0
3957	Helix School District	6/30/2020	Proportion	5.4	2.4	(267,793)	(119,020)	(49,591)	(49,591)	(49,591)	(19,838)	0	0	0
3957	Helix School District	6/30/2020	Contribution	5.4	2.4	90,404	40,181	16,741	16,741	16,741	6,699	0	0	0
3957	Helix School District	6/30/2019	Proportion	5.3	1.3	(159,406)	(39,098)	(30,077)	(30,077)	(9,021)	0	0	0	0
3957	Helix School District	6/30/2019	Contribution	5.3	1.3	(11,213)	(2,749)	(2,116)	(2,116)	(633)	0	0	0	0
3957	Helix School District	6/30/2018	Proportion	5.2	0.2	59,538	2,288	11,450	2,288	0	0	0	0	0
3957	Helix School District	6/30/2018	Contribution	5.2	0.2	9,806	376	1,886	376	0	0	0	0	0
3957	Helix School District	6/30/2017	Proportion	5.2	0.0	(91,465)	0	(3,520)	0	0	0	0	0	0
3957	Helix School District	6/30/2017	Contribution	5.2	0.0	40,003	0	1,538	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2022	Proportion	5.4	4.4	(124,343)	(101,317)	(23,026)	(23,026)	(23,026)	(23,026)	(23,026)	(9,213)	0
3958	Pilot Rock School District 2R	6/30/2022	Contribution	5.4	4.4	(152,428)	(124,201)	(28,227)	(28,227)	(28,227)	(28,227)	(28,227)	(11,293)	0
3958	Pilot Rock School District 2R	6/30/2021	Proportion	5.5	3.5	579,221	368,595	105,313	105,313	105,313	52,656	0	0	0
3958	Pilot Rock School District 2R	6/30/2021	Contribution	5.5	3.5	(448,830)	(285,620)	(81,605)	(81,605)	(81,605)	(40,805)	0	0	0
3958	Pilot Rock School District 2R	6/30/2020	Proportion	5.4	2.4	(452,455)	(201,091)	(83,788)	(83,788)	(33,515)	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2020	Contribution	5.4	2.4	(8,519)	(3,785)	(1,578)	(1,578)	(629)	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2019	Proportion	5.3	1.3	86,144	21,128	16,254	16,254	4,874	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2019	Contribution	5.3	1.3	(126,226)	(30,962)	(23,816)	(23,816)	(7,146)	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2018	Proportion	5.2	0.2	(159,670)	(6,140)	(30,706)	(6,140)	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2018	Contribution	5.2	0.2	(87,644)	(3,369)	(16,855)	(3,369)	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2017	Proportion	5.2	0.0	124,621	0	4,791	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2017	Contribution	5.2	0.0	(74,966)	0	(2,881)	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2022	Proportion	5.4	4.4	(3,246,045)	(2,644,926)	(601,119)	(601,119)	(601,119)	(601,119)	(601,119)	(240,450)	0
3965	La Grande Public Schools	6/30/2022	Contribution	5.4	4.4	(363,357)	(296,069)	(67,288)	(67,288)	(67,288)	(67,288)	(67,288)	(26,917)	0
3965	La Grande Public Schools	6/30/2021	Proportion	5.5	3.5	(8,148,450)	(5,185,378)	(1,481,536)	(1,481,536)	(1,481,536)	(740,770)	0	0	0
3965	La Grande Public Schools	6/30/2021	Contribution	5.5	3.5	18,008,751	11,460,115	3,274,318	3,274,318	3,274,318	1,637,161	0	0	0
3965	La Grande Public Schools	6/30/2020	Proportion	5.4	2.4	(402,812)	(179,027)	(74,595)	(74,595)	(29,837)	0	0	0	0
3965	La Grande Public Schools	6/30/2020	Contribution	5.4	2.4	(419,302)	(186,355)	(77,649)	(77,649)	(31,057)	0	0	0	0
3965	La Grande Public Schools	6/30/2019	Proportion	5.3	1.3	(2,424)	(596)	(457)	(457)	(139)	0	0	0	0
3965	La Grande Public Schools	6/30/2019	Contribution	5.3	1.3	(632,421)	(155,121)	(119,325)	(119,325)	(35,796)	0	0	0	0
3965	La Grande Public Schools	6/30/2018	Proportion	5.2	0.2	223,487	42,978	8,597	8,597	0	0	0	0	0
3965	La Grande Public Schools	6/30/2018	Contribution	5.2	0.2	(485,938)	(18,688)	(93,450)	(18,688)	0	0	0	0	0
3965	La Grande Public Schools	6/30/2017	Proportion	5.2	0.0	789,630	0	30,370	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2017	Contribution	5.2	0.0	(388,000)	0	(14,925)	0	0	0	0	0	0
3966	Union County School District	6/30/2022	Proportion	5.4	4.4	71,925	58,606	13,319	13,319	13,319	13,319	5,330	0	0
3966	Union County School District	6/30/2022	Contribution	5.4	4.4	(141,374)	(115,194)	(26,180)	(26,180)	(26,180)	(26,180)	(10,474)	0	0
3966	Union County School District	6/30/2021	Proportion	5.5	3.5	661,499	420,953	120,273	120,273	120,273	60,134	0	0	0
3966	Union County School District	6/30/2021	Contribution	5.5	3.5	(428,768)	(272,852)	(77,958)	(77,958)	(77,958)	(38,978)	0	0	0
3966	Union County School District	6/30/2020	Proportion	5.4	2.4	(722,940)	(321,306)	(133,878)	(133,878)	(53,550)	0	0	0	0
3966	Union County School District	6/30/2020	Contribution	5.4	2.4	66,061	29,359	12,234	12,234	4,891	0	0	0	0
3966	Union County School District	6/30/2019	Proportion	5.3	1.3	438,344	107,520	82,706	82,706	24,814	0	0	0	0
3966	Union County School District	6/30/2019	Contribution	5.3	1.3	(165,202)	(40,522)	(31,170)	(31,170)	(9,352)	0	0	0	0
3966	Union County School District	6/30/2018	Proportion	5.2	0.2	(72,537)	(2,792)	(13,949)	(2,792)	0	0	0	0	0
3966	Union County School District	6/30/2018	Contribution	5.2	0.2	(54,602)	(2,102)	(10,500)	(2,102)	0	0	0	0	0
3966	Union County School District	6/30/2017	Proportion	5.2	0.0	38,429	0	1,479	0	0	0	0	0	0
3966	Union County School District	6/30/2017	Contribution	5.2	0.0	(36,142)	0	(1,392)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3967	North Powder School District	6/30/2022	Proportion	5.4	4.4	(44,305)	(36,100)	(8,205)	(8,205)	(8,205)	(8,205)	(8,205)	(8,205)	(3,280)	0
3967	North Powder School District	6/30/2022	Contribution	5.4	4.4	119,235	97,154	22,081	22,081	22,081	22,081	22,081	22,081	8,830	0
3967	North Powder School District	6/30/2021	Proportion	5.5	3.5	2,333	3,667	667	667	667	667	667	332	0	0
3967	North Powder School District	6/30/2021	Contribution	5.5	3.5	(244,909)	(155,851)	(44,529)	(44,529)	(44,529)	(44,529)	(44,529)	(22,264)	0	0
3967	North Powder School District	6/30/2020	Proportion	5.4	2.4	175,027	77,791	32,412	32,412	32,412	32,412	12,967	0	0	0
3967	North Powder School District	6/30/2020	Contribution	5.4	2.4	184,170	81,852	34,106	34,106	34,106	34,106	13,640	0	0	0
3967	North Powder School District	6/30/2019	Proportion	5.3	1.3	(232,990)	(175,027)	(43,960)	(43,960)	(43,960)	(43,960)	(13,190)	0	0	0
3967	North Powder School District	6/30/2019	Contribution	5.3	1.3	50,976	12,504	9,618	9,618	9,618	2,886	0	0	0	0
3967	North Powder School District	6/30/2018	Proportion	5.2	0.2	136,460	5,250	26,242	5,250	26,242	0	0	0	0	0
3967	North Powder School District	6/30/2018	Contribution	5.2	0.2	39,651	1,526	7,625	1,526	7,625	0	0	0	0	0
3967	North Powder School District	6/30/2017	Proportion	5.2	0.0	387,486	0	14,901	0	14,901	0	0	0	0	0
3967	North Powder School District	6/30/2017	Contribution	5.2	0.0	85,162	0	3,277	0	3,277	0	0	0	0	0
3969	Imbler School District	6/30/2022	Proportion	5.4	4.4	(451,126)	(367,584)	(83,542)	(83,542)	(83,542)	(83,542)	(83,542)	(83,542)	(33,416)	0
3969	Imbler School District	6/30/2022	Contribution	5.4	4.4	214,576	174,840	39,736	39,736	39,736	39,736	39,736	39,736	15,896	0
3969	Imbler School District	6/30/2021	Proportion	5.5	3.5	(305,675)	(194,521)	(55,577)	(55,577)	(55,577)	(55,577)	(55,577)	(27,790)	0	0
3969	Imbler School District	6/30/2021	Contribution	5.5	3.5	(344,589)	(219,283)	(62,653)	(62,653)	(62,653)	(62,653)	(62,653)	(31,324)	0	0
3969	Imbler School District	6/30/2020	Proportion	5.4	2.4	(19,103)	(8,489)	(3,538)	(3,538)	(3,538)	(3,538)	(1,413)	0	0	0
3969	Imbler School District	6/30/2020	Contribution	5.4	2.4	158,866	70,606	29,420	29,420	29,420	11,766	0	0	0	0
3969	Imbler School District	6/30/2019	Proportion	5.3	1.3	(374,417)	(91,837)	(70,645)	(70,645)	(70,645)	(21,192)	0	0	0	0
3969	Imbler School District	6/30/2019	Contribution	5.3	1.3	127,294	31,222	24,018	24,018	24,018	7,204	0	0	0	0
3969	Imbler School District	6/30/2018	Proportion	5.2	0.2	90,801	3,491	17,462	3,491	17,462	0	0	0	0	0
3969	Imbler School District	6/30/2018	Contribution	5.2	0.2	32,617	1,257	6,272	1,257	6,272	0	0	0	0	0
3969	Imbler School District	6/30/2017	Proportion	5.2	0.0	(62,589)	0	(2,409)	0	(2,409)	0	0	0	0	0
3969	Imbler School District	6/30/2017	Contribution	5.2	0.0	87,530	0	3,365	0	3,365	0	0	0	0	0
3970	Cove School District	6/30/2022	Proportion	5.4	4.4	501,227	408,407	92,820	92,820	92,820	92,820	92,820	92,820	37,127	0
3970	Cove School District	6/30/2022	Contribution	5.4	4.4	(14,962)	(12,191)	(2,771)	(2,771)	(2,771)	(2,771)	(2,771)	(2,771)	(1,107)	0
3970	Cove School District	6/30/2021	Proportion	5.5	3.5	(579,111)	(368,525)	(105,293)	(105,293)	(105,293)	(105,293)	(105,293)	(52,646)	0	0
3970	Cove School District	6/30/2021	Contribution	5.5	3.5	395,474	251,666	71,904	71,904	71,904	71,904	35,954	0	0	0
3970	Cove School District	6/30/2020	Proportion	5.4	2.4	(337,230)	(149,880)	(62,450)	(62,450)	(62,450)	(24,980)	0	0	0	0
3970	Cove School District	6/30/2020	Contribution	5.4	2.4	201,350	89,489	37,287	37,287	37,287	14,915	0	0	0	0
3970	Cove School District	6/30/2019	Proportion	5.3	1.3	104,685	25,677	19,752	5,925	19,752	5,925	0	0	0	0
3970	Cove School District	6/30/2019	Contribution	5.3	1.3	316,341	77,593	59,687	59,687	59,687	17,906	0	0	0	0
3970	Cove School District	6/30/2018	Proportion	5.2	0.2	(83,397)	(3,207)	(16,038)	(3,207)	(16,038)	0	0	0	0	0
3970	Cove School District	6/30/2018	Contribution	5.2	0.2	74,099	2,849	14,250	2,849	14,250	0	0	0	0	0
3970	Cove School District	6/30/2017	Proportion	5.2	0.0	(21,102)	0	(812)	0	(812)	0	0	0	0	0
3970	Cove School District	6/30/2017	Contribution	5.2	0.0	72,370	0	2,785	0	2,785	0	0	0	0	0
3973	Elgin School District 23	6/30/2022	Proportion	5.4	4.4	(349,224)	(284,553)	(64,671)	(64,671)	(64,671)	(64,671)	(64,671)	(64,671)	(25,869)	0
3973	Elgin School District 23	6/30/2022	Contribution	5.4	4.4	138,922	113,196	25,726	25,726	25,726	25,726	25,726	25,726	10,292	0
3973	Elgin School District 23	6/30/2021	Proportion	5.5	3.5	413,649	263,231	75,209	75,209	75,209	75,209	37,604	0	0	0
3973	Elgin School District 23	6/30/2021	Contribution	5.5	3.5	(491,971)	(313,073)	(89,449)	(89,449)	(89,449)	(89,449)	(44,726)	0	0	0
3973	Elgin School District 23	6/30/2020	Proportion	5.4	2.4	(413,084)	(183,593)	(76,497)	(76,497)	(76,497)	(30,599)	0	0	0	0
3973	Elgin School District 23	6/30/2020	Contribution	5.4	2.4	220,330	97,924	40,802	40,802	40,802	16,320	0	0	0	0
3973	Elgin School District 23	6/30/2019	Proportion	5.3	1.3	(40,910)	(10,034)	(7,719)	(7,719)	(7,719)	(2,315)	0	0	0	0
3973	Elgin School District 23	6/30/2019	Contribution	5.3	1.3	37,561	9,213	7,087	7,087	7,087	2,126	0	0	0	0
3973	Elgin School District 23	6/30/2018	Proportion	5.2	0.2	87,404	3,364	16,808	3,364	16,808	0	0	0	0	0
3973	Elgin School District 23	6/30/2018	Contribution	5.2	0.2	41,317	1,587	7,946	1,587	7,946	0	0	0	0	0
3973	Elgin School District 23	6/30/2017	Proportion	5.2	0.0	(417,006)	0	(16,041)	0	(16,041)	0	0	0	0	0
3973	Elgin School District 23	6/30/2017	Contribution	5.2	0.0	155,891	0	5,996	0	5,996	0	0	0	0	0
3986	Joseph School District 6	6/30/2022	Proportion	5.4	4.4	4,089	3,332	757	757	757	757	757	304	0	0
3986	Joseph School District 6	6/30/2022	Contribution	5.4	4.4	198,603	161,825	36,778	36,778	36,778	36,778	36,778	36,778	14,713	0
3986	Joseph School District 6	6/30/2021	Proportion	5.5	3.5	(373,398)	(237,616)	(67,891)	(67,891)	(67,891)	(67,891)	(67,891)	(33,943)	0	0
3986	Joseph School District 6	6/30/2021	Contribution	5.5	3.5	(247,532)	(157,520)	(45,006)	(45,006)	(45,006)	(45,006)	(22,502)	0	0	0
3986	Joseph School District 6	6/30/2020	Proportion	5.4	2.4	127,830	56,814	23,672	23,672	23,672	9,470	0	0	0	0
3986	Joseph School District 6	6/30/2020	Contribution	5.4	2.4	74,224	32,989	13,745	13,745	13,745	5,499	0	0	0	0
3986	Joseph School District 6	6/30/2019	Proportion	5.3	1.3	(188,246)	(46,174)	(35,518)	(35,518)	(35,518)	(10,656)	0	0	0	0
3986	Joseph School District 6	6/30/2019	Contribution	5.3	1.3	18,394	4,510	3,471	3,471	3,471	1,039	0	0	0	0
3986	Joseph School District 6	6/30/2018	Proportion	5.2	0.2	(105,964)	(4,074)	(20,378)	(4,074)	(20,378)	0	0	0	0	0
3986	Joseph School District 6	6/30/2018	Contribution	5.2	0.2	(38,888)	(1,498)	(7,478)	(1,498)	(7,478)	0	0	0	0	0
3986	Joseph School District 6	6/30/2017	Proportion	5.2	0.0	(33,878)	0	(1,303)	0	(1,303)	0	0	0	0	0
3986	Joseph School District 6	6/30/2017	Contribution	5.2	0.0	71,352	0	2,742	0	2,742	0	0	0	0	0
3990	Wallowa School	6/30/2022	Proportion	5.4	4.4	19,113	15,574	3,539	3,539	3,539	3,539	3,539	1,418	0	0
3990	Wallowa School	6/30/2022	Contribution	5.4	4.4	80,411	65,520	14,891	14,891	14,891	14,891	14,891	14,891	5,956	0
3990	Wallowa School	6/30/2021	Proportion	5.5	3.5	22,331	14,211	4,060	4,060	4,060	2,031	0	0	0	0
3990	Wallowa School	6/30/2021	Contribution	5.5	3.5	(228,419)	(145,357)	(41,531)	(41,531)	(41,531)	(41,531)	(20,764)	0	0	0
3990	Wallowa School	6/30/2020	Proportion	5.4	2.4	(88,034)	(39,125)	(16,303)	(16,303)	(16,303)	(6,519)	0	0	0	0
3990	Wallowa School	6/30/2020	Contribution	5.4	2.4	102,506	45,557	18,983	18,983	18,983	7,591	0	0	0	0
3990	Wallowa School	6/30/2019	Proportion	5.3	1.3	(246,879)	(60,555)	(46,581)	(46,581)	(46,581)	(13,974)	0	0	0	0
3990	Wallowa School	6/30/2019	Contribution	5.3	1.3	78,882	19,350	14,883	14,883	14,883	4,467	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3990	Wallowa School	6/30/2018	Proportion	5.2	0.2	81,218	3,123	15,619	3,123	0	0	0	0	0
3990	Wallowa School	6/30/2018	Contribution	5.2	0.2	13,788	528	2,652	528	0	0	0	0	0
3990	Wallowa School	6/30/2017	Proportion	5.2	0.0	(402,516)	0	(15,481)	0	0	0	0	0	0
3990	Wallowa School	6/30/2017	Contribution	5.2	0.0	11,679	0	449	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2022	Proportion	5.4	4.4	(62,305)	(50,767)	(11,538)	(11,538)	(11,538)	(11,538)	(11,538)	(4,615)	0
3993	Enterprise School District 21	6/30/2022	Contribution	5.4	4.4	77,888	63,464	14,424	14,424	14,424	14,424	14,424	5,768	0
3993	Enterprise School District 21	6/30/2021	Proportion	5.5	3.5	76,241	48,517	13,862	13,862	13,862	13,862	6,931	0	0
3993	Enterprise School District 21	6/30/2021	Contribution	5.5	3.5	(371,680)	(236,524)	(67,578)	(67,578)	(67,578)	(67,578)	(33,790)	0	0
3993	Enterprise School District 21	6/30/2020	Proportion	5.4	2.4	(194,275)	(86,344)	(35,977)	(35,977)	(35,977)	(14,390)	0	0	0
3993	Enterprise School District 21	6/30/2020	Contribution	5.4	2.4	173,445	77,088	32,119	32,119	32,119	12,850	0	0	0
3993	Enterprise School District 21	6/30/2019	Proportion	5.3	1.3	89,274	21,898	16,844	16,844	5,054	0	0	0	0
3993	Enterprise School District 21	6/30/2019	Contribution	5.3	1.3	167,518	41,090	31,607	31,607	9,483	0	0	0	0
3993	Enterprise School District 21	6/30/2018	Proportion	5.2	0.2	46,228	1,778	8,890	1,778	0	0	0	0	0
3993	Enterprise School District 21	6/30/2018	Contribution	5.2	0.2	(15,147)	(582)	(2,913)	(582)	0	0	0	0	0
3993	Enterprise School District 21	6/30/2017	Proportion	5.2	0.0	(92,580)	0	(3,560)	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2017	Contribution	5.2	0.0	134,936	0	5,191	0	0	0	0	0	0
4003	Troy School District 54	6/30/2022	Proportion	5.4	4.4	21,547	17,557	3,990	3,990	3,990	3,990	3,990	1,597	0
4003	Troy School District 54	6/30/2022	Contribution	5.4	4.4	(4,191)	(3,415)	(776)	(776)	(776)	(776)	(776)	(311)	0
4003	Troy School District 54	6/30/2021	Proportion	5.5	3.5	(780)	(496)	(142)	(142)	(142)	(70)	0	0	0
4003	Troy School District 54	6/30/2021	Contribution	5.5	3.5	(11,409)	(7,261)	(2,074)	(2,074)	(2,074)	(1,039)	0	0	0
4003	Troy School District 54	6/30/2020	Proportion	5.4	2.4	(4,588)	(2,038)	(850)	(850)	(850)	(338)	0	0	0
4003	Troy School District 54	6/30/2020	Contribution	5.4	2.4	2,714	1,205	503	503	503	199	0	0	0
4003	Troy School District 54	6/30/2019	Proportion	5.3	1.3	(9,695)	(2,379)	(1,829)	(1,829)	(550)	0	0	0	0
4003	Troy School District 54	6/30/2019	Contribution	5.3	1.3	2,149	529	405	405	124	0	0	0	0
4003	Troy School District 54	6/30/2018	Proportion	5.2	0.2	(2)	(2)	0	(2)	(2)	(2)	(2)	0	0
4003	Troy School District 54	6/30/2018	Contribution	5.2	0.2	(772)	(32)	(148)	(32)	0	0	0	0	0
4003	Troy School District 54	6/30/2017	Proportion	5.2	0.0	(3,705)	0	(145)	0	0	0	0	0	0
4003	Troy School District 54	6/30/2017	Contribution	5.2	0.0	427	0	17	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4012	Dufur Schools	6/30/2022	Proportion	5.4	4.4	539,951	439,960	99,991	99,991	99,991	99,991	99,991	39,996	0
4012	Dufur Schools	6/30/2022	Contribution	5.4	4.4	(36,589)	(29,813)	(6,776)	(6,776)	(6,776)	(6,776)	(6,776)	(2,709)	0
4012	Dufur Schools	6/30/2021	Proportion	5.5	3.5	(336,495)	(214,133)	(61,181)	(61,181)	(61,181)	(61,181)	(30,590)	0	0
4012	Dufur Schools	6/30/2021	Contribution	5.5	3.5	(225,822)	(143,704)	(41,059)	(41,059)	(41,059)	(20,527)	0	0	0
4012	Dufur Schools	6/30/2020	Proportion	5.4	2.4	299,335	133,039	55,432	55,432	55,432	22,175	0	0	0
4012	Dufur Schools	6/30/2020	Contribution	5.4	2.4	166,234	73,882	30,784	30,784	30,784	12,314	0	0	0
4012	Dufur Schools	6/30/2019	Proportion	5.3	1.3	(164,430)	(40,330)	(31,025)	(31,025)	(9,305)	0	0	0	0
4012	Dufur Schools	6/30/2019	Contribution	5.3	1.3	232,652	57,064	43,897	43,897	13,167	0	0	0	0
4012	Dufur Schools	6/30/2018	Proportion	5.2	0.2	143,559	5,519	27,608	5,519	0	0	0	0	0
4012	Dufur Schools	6/30/2018	Contribution	5.2	0.2	60,324	2,319	11,601	2,319	0	0	0	0	0
4012	Dufur Schools	6/30/2017	Proportion	5.2	0.0	77,524	0	2,984	0	0	0	0	0	0
4012	Dufur Schools	6/30/2017	Contribution	5.2	0.0	124,689	0	4,794	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4025	West Union School District 1	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2022	Proportion	5.4	4.4	(145,721)	(118,736)	(26,985)	(26,985)	(26,985)	(26,985)	(26,985)	(10,796)	0
4034	Gaston Public Schools	6/30/2022	Contribution	5.4	4.4	(266,092)	(216,816)	(49,276)	(49,276)	(49,276)	(49,276)	(49,276)	(19,712)	0
4034	Gaston Public Schools	6/30/2021	Proportion	5.5	3.5	324,870	206,736	59,067	59,067	59,067	59,067	29,535	0	0
4034	Gaston Public Schools	6/30/2021	Contribution	5.5	3.5	(619,702)	(394,356)	(112,673)	(112,673)	(112,673)	(112,673)	(56,337)	0	0
4034	Gaston Public Schools	6/30/2020	Proportion	5.4	2.4	(988,409)	(439,292)	(183,039)	(183,039)	(183,039)	(73,214)	0	0	0
4034	Gaston Public Schools	6/30/2020	Contribution	5.4	2.4	(19,866)	(8,829)	(3,679)	(3,679)	(3,679)	(1,471)	0	0	0
4034	Gaston Public Schools	6/30/2019	Proportion	5.3	1.3	(186,217)	(45,677)	(35,135)	(35,135)	(10,542)	0	0	0	0
4034	Gaston Public Schools	6/30/2019	Contribution	5.3	1.3	(224,438)	(55,050)	(42,347)	(42,347)	(12,703)	0	0	0	0
4034	Gaston Public Schools	6/30/2018	Proportion	5.2	0.2	(511,688)	(19,678)	(98,402)	(19,678)	0	0	0	0	0
4034	Gaston Public Schools	6/30/2018	Contribution	5.2	0.2	(214,705)	(8,260)	(41,289)	(8,260)	0	0	0	0	0
4034	Gaston Public Schools	6/30/2017	Proportion	5.2	0.0	325,995	0	12,540	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2017	Contribution	5.2	0.0	(272,182)	0	(10,467)	0	0	0	0	0	0
4035	Banks School District	6/30/2022	Proportion	5.4	4.4	(265,473)	(216,311)	(49,162)	(49,162)	(49,162)	(49,162)	(49,162)	(19,663)	0
4035	Banks School District	6/30/2022	Contribution	5.4	4.4	202,168	164,729	37,439	37,439	37,439	37,439	37,439	14,973	0
4035	Banks School District	6/30/2021	Proportion	5.5	3.5	(770,603)	(490,383)	(140,110)	(140,110)	(140,110)	(140,110)	(70,053)	0	0
4035	Banks School District	6/30/2021	Contribution	5.5	3.5	(782,561)	(497,993)	(142,284)	(142,284)	(142,284)	(142,284)	(71,141)	0	0
4035	Banks School District	6/30/2020	Proportion	5.4	2.4	(529,452)	(235,311)	(98,047)	(98,047)	(98,047)	(39,217)	0	0	0
4035	Banks School District	6/30/2020	Contribution	5.4	2.4	93,737	41,660	17,359	17,359	17,359	6,942	0	0	0
4035	Banks School District	6/30/2019	Proportion	5.3	1.3	(317,641)	(77,913)	(59,932)	(59,932)	(17,981)	0	0	0	0
4035	Banks School District	6/30/2019	Contribution	5.3	1.3	(67,153)	(16,473)	(12,670)	(12,670)	(3,803)	0	0	0	0
4035	Banks School District	6/30/2018	Proportion	5.2	0.2	626,132	24,082	120,410	24,082	0	0	0	0	0
4035	Banks School District	6/30/2018	Contribution	5.2	0.2	5,454	209	1,049	209	0	0	0	0	0
4035	Banks School District	6/30/2017	Proportion	5.2	0.0	(798,489)	0	(30,709)	0	0	0	0	0	0
4035	Banks School District	6/30/2017	Contribution	5.2	0.0	175,374	0	6,744	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4062	Beaverton School District	6/30/2022	Proportion	5.4	4.4	(26,845,352)	(21,873,991)	(4,971,361)	(4,971,361)	(4,971,361)	(4,971,361)	(4,971,361)	(1,988,547)	0
4062	Beaverton School District	6/30/2022	Contribution	5.4	4.4	5,999,009	4,888,081	1,110,928	1,110,928	1,110,928	1,110,928	1,110,928	444,369	0
4062	Beaverton School District	6/30/2021	Proportion	5.5	3.5	(16,924,897)	(10,770,389)	(3,077,254)	(3,077,254)	(3,077,254)	(3,077,254)	(3,077,254)	0	0
4062	Beaverton School District	6/30/2021	Contribution	5.5	3.5	(43,663,958)	(27,786,156)	(7,938,901)	(7,938,901)	(7,938,901)	(7,938,901)	(7,938,901)	(3,969,453)	0
4062	Beaverton School District	6/30/2020	Proportion	5.4	2.4	(41,371,602)	(18,387,378)	(7,661,408)	(7,661,408)	(7,661,408)	(7,661,408)	(3,064,562)	0	0
4062	Beaverton School District	6/30/2020	Contribution	5.4	2.4	2,681,731	1,191,880	496,617	496,617	496,617	496,617	198,646	0	0
4062	Beaverton School District	6/30/2019	Proportion	5.3	1.3	2,622,824	643,336	494,872	494,872	494,872	494,872	0	0	0
4062	Beaverton School District	6/30/2019	Contribution	5.3	1.3	(8,553,571)	(2,098,047)	(1,613,881)	(1,613,881)	(484,166)	0	0	0	0
4062	Beaverton School District	6/30/2018	Proportion	5.2	0.2	244,712	9,412	47,060	9,412	0	0	0	0	0
4062	Beaverton School District	6/30/2018	Contribution	5.2	0.2	(5,413,819)	(208,224)	(1,041,119)	(208,224)	0	0	0	0	0
4062	Beaverton School District	6/30/2017	Proportion	5.2	0.0	16,821,831	0	646,991	0	0	0	0	0	0
4062	Beaverton School District	6/30/2017	Contribution	5.2	0.0	(205,746)	0	(7,911)	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4109	Spray School District 1	6/30/2022	Proportion	5.4	4.4	(12,886)	(10,500)	(2,386)	(2,386)	(2,386)	(2,386)	(2,386)	(956)	0
4109	Spray School District 1	6/30/2022	Contribution	5.4	4.4	84,284	68,676	15,608	15,608	15,608	15,608	15,608	6,244	0
4109	Spray School District 1	6/30/2021	Proportion	5.5	3.5	188,242	119,790	34,226	34,226	34,226	34,226	17,112	0	0
4109	Spray School District 1	6/30/2021	Contribution	5.5	3.5	(27,688)	(17,620)	(5,034)	(5,034)	(5,034)	(5,034)	(2,518)	0	0
4109	Spray School District 1	6/30/2020	Proportion	5.4	2.4	(6,999)	(3,111)	(1,296)	(1,296)	(1,296)	(1,296)	(519)	0	0
4109	Spray School District 1	6/30/2020	Contribution	5.4	2.4	85,087	37,816	15,757	15,757	15,757	6,302	0	0	0
4109	Spray School District 1	6/30/2019	Proportion	5.3	1.3	(20,812)	(5,104)	(3,927)	(3,927)	(1,177)	0	0	0	0
4109	Spray School District 1	6/30/2019	Contribution	5.3	1.3	30,541	7,493	5,762	5,762	1,731	0	0	0	0
4109	Spray School District 1	6/30/2018	Proportion	5.2	0.2	31,672	1,217	6,091	1,217	0	0	0	0	0
4109	Spray School District 1	6/30/2018	Contribution	5.2	0.2	38,230	1,470	7,352	1,470	0	0	0	0	0
4109	Spray School District 1	6/30/2017	Proportion	5.2	0.0	(387,675)	0	(14,910)	0	0	0	0	0	0
4109	Spray School District 1	6/30/2017	Contribution	5.2	0.0	32,565	0	1,255	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2022	Proportion	5.4	4.4	50,986	41,544	9,442	9,442	9,442	9,442	9,442	3,776	0
4114	Fossil School District 21J	6/30/2022	Contribution	5.4	4.4	144,180	117,480	26,700	26,700	26,700	26,700	26,700	10,680	0
4114	Fossil School District 21J	6/30/2021	Proportion	5.5	3.5	(179,307)	(114,105)	(32,601)	(32,601)	(32,601)	(32,601)	(16,302)	0	0
4114	Fossil School District 21J	6/30/2021	Contribution	5.5	3.5	(46,885)	(29,835)	(8,525)	(8,525)	(8,525)	(8,525)	(4,260)	0	0
4114	Fossil School District 21J	6/30/2020	Proportion	5.4	2.4	47,692	21,196	8,832	8,832	8,832	8,832	3,532	0	0
4114	Fossil School District 21J	6/30/2020	Contribution	5.4	2.4	91,515	40,674	16,947	16,947	16,947	6,780	0	0	0
4114	Fossil School District 21J	6/30/2019	Proportion	5.3	1.3	(131,262)	(32,198)	(24,766)	(24,766)	(7,432)	0	0	0	0
4114	Fossil School District 21J	6/30/2019	Contribution	5.3	1.3	41,544	10,192	7,838	7,838	2,354	0	0	0	0
4114	Fossil School District 21J	6/30/2018	Proportion	5.2	0.2	(1,049,932)	(40,382)	(201,910)	(40,382)	0	0	0	0	0
4114	Fossil School District 21J	6/30/2018	Contribution	5.2	0.2	22,434	864	4,314	864	0	0	0	0	0
4114	Fossil School District 21J	6/30/2017	Proportion	5.2	0.0	226,124	0	8,699	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2017	Contribution	5.2	0.0	(73,563)	0	(2,828)	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4128	Yamhill Grade School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2022	Proportion	5.4	4.4	(4,307,028)	(3,509,430)	(797,598)	(797,598)	(797,598)	(797,598)	(797,598)	(319,038)	0
4135	Newberg School District 29Jt	6/30/2022	Contribution	5.4	4.4	(2,160,346)	(1,760,282)	(400,064)	(400,064)	(400,064)	(400,064)	(400,064)	(160,026)	0
4135	Newberg School District 29Jt	6/30/2021	Proportion	5.5	3.5	5,811,361	3,698,139	1,056,611	1,056,611	1,056,611	1,056,611	1,056,611	528,306	0
4135	Newberg School District 29Jt	6/30/2021	Contribution	5.5	3.5	(6,009,442)	(3,824,190)	(1,092,626)	(1,092,626)	(1,092,626)	(1,092,626)	(1,092,626)	(546,312)	0
4135	Newberg School District 29Jt	6/30/2020	Proportion	5.4	2.4	(2,196,601)	(976,267)	(406,778)	(406,778)	(406,778)	(406,778)	(162,711)	0	0
4135	Newberg School District 29Jt	6/30/2020	Contribution	5.4	2.4	(76,828)	(34,147)	(14,227)	(14,227)	(14,227)	(14,227)	(5,693)	0	0
4135	Newberg School District 29Jt	6/30/2019	Proportion	5.3	1.3	(4,550,555)	(1,116,175)	(858,595)	(858,595)	(257,580)	0	0	0	0
4135	Newberg School District 29Jt	6/30/2019	Contribution	5.3	1.3	(1,215,220)	(298,072)	(229,287)	(229,287)	(68,785)	0	0	0	0
4135	Newberg School District 29Jt	6/30/2018	Proportion	5.2	0.2	(3,836,752)	(147,567)	(737,837)	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2018	Contribution	5.2	0.2	(1,639,973)	(63,078)	(315,379)	(63,078)	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2017	Proportion	5.2	0.0	2,523,094	0	97,044	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2017	Contribution	5.2	0.0	(1,562,148)	0	(60,083)	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2022	Proportion	5.4	4.4	(1,486,866)	(1,211,520)	(275,346)	(275,346)	(275,346)	(275,346)	(275,346)	(110,136)	0
4142	McMinnville Schools	6/30/2022	Contribution	5.4	4.4	(320,055)	(260,786)	(59,269)	(59,269)	(59,269)	(59,269)	(59,269)	(23,710)	0
4142	McMinnville Schools	6/30/2021	Proportion	5.5	3.5	699,682	445,252	127,215	127,215	127,215	127,215	63,607	0	0
4142	McMinnville Schools	6/30/2021	Contribution	5.5	3.5	(6,586,365)	(4,191,323)	(1,197,521)	(1,197,521)	(1,197,521)	(1,197,521)	(598,760)	0	0
4142	McMinnville Schools	6/30/2020	Proportion	5.4	2.4	(6,244,416)	(2,775,297)	(1,156,373)	(1,156,373)	(1,156,373)	(1,156,373)	(462,551)	0	0
4142	McMinnville Schools	6/30/2020	Contribution	5.4	2.4	800,086	355,594	148,164	148,164	148,164	59,266	0	0	0
4142	McMinnville Schools	6/30/2019	Proportion	5.3	1.3	(1,893,325)	(464,401)	(357,231)	(357,231)	(107,170)	0	0	0	0
4142	McMinnville Schools	6/30/2019	Contribution	5.3	1.3	(1,535,786)	(376,702)	(289,771)	(289,771)	(86,931)	0	0	0	0
4142	McMinnville Schools	6/30/2018	Proportion	5.2	0.2	(1,241,330)	(47,745)	(238,717)	(47,745)	0	0	0	0	0
4142	McMinnville Schools	6/30/2018	Contribution	5.2	0.2	(888,209)	(34,164)	(170,809)	(34,164)	0	0	0	0	0
4142	McMinnville Schools	6/30/2017	Proportion	5.2	0.0	1,481,561	0	56,981	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2017	Contribution	5.2	0.0	(378,994)	0	(14,579)	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2022	Proportion	5.4	4.4	1,455,139	1,185,669	269,470	269,470	269,470	269,470	269,470	107,789	0
4144	Sheridan School District 48J	6/30/2022	Contribution	5.4	4.4	(8,819)	(7,186)	(1,633)	(1,633)	(1,633)	(1,633)	(1,633)	(654)	0
4144	Sheridan School District 48J	6/30/2021	Proportion	5.5	3.5	380,829	242,345	69,242	69,242	69,242	69,242	34,619	0	0
4144	Sheridan School District 48J	6/30/2021	Contribution	5.5	3.5	(362,003)	(230,365)	(65,819)	(65,819)	(65,819)	(65,819)	(32,908)	0	0
4144	Sheridan School District 48J	6/30/2020	Proportion	5.4	2.4	(983,851)	(437,266)	(182,195)	(182,195)	(182,195)	(182,195)	(72,876)	0	0
4144	Sheridan School District 48J	6/30/2020	Contribution	5.4	2.4	348,715	154,984	64,577	64,577	64,577	25,830	0	0	0
4144	Sheridan School District 48J	6/30/2019	Proportion	5.3	1.3	(1,702,639)	(417,627)	(321,253)	(321,253)	(96,374)	0	0	0	0
4144	Sheridan School District 48J	6/30/2019	Contribution	5.3	1.3	525,140	128,808	99,083	99,083	29,725	0	0	0	0
4144	Sheridan School District 48J	6/30/2018	Proportion	5.2	0.2	80,475	3,095	15,476	3,095	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2018	Contribution	5.2	0.2	13,683	528	2,631	528	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2017	Proportion	5.2	0.0	(622,496)	0	(23,941)	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2017	Contribution	5.2	0.0	169,631	0	6,526	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2022	Proportion	5.4	4.4	(2,161,154)	(1,760,940)	(400,214)	(400,214)	(400,214)	(400,214)	(400,214)	(160,084)	0
4166	Yamhill-Carlton School District 1	6/30/2022	Contribution	5.4	4.4	(96,238)	(78,416)	(17,822)	(17,822)	(17,822)	(17,822)	(17,822)	(7,128)	0
4166	Yamhill-Carlton School District 1	6/30/2021	Proportion	5.5	3.5	715,154	455,098	130,028	130,028	130,028	130,028	65,014	0	0
4166	Yamhill-Carlton School District 1	6/30/2021	Contribution	5.5	3.5	(734,083)	(467,143)	(133,470)	(133,470)	(133,470)	(133,470)	(66,733)	0	0
4166	Yamhill-Carlton School District 1	6/30/2020	Proportion	5.4	2.4	(522,776)	(232,346)	(96,810)	(96,810)	(96,810)	(96,810)	(38,726)	0	0
4166	Yamhill-Carlton School District 1	6/30/2020	Contribution	5.4	2.4	(226,620)	(100,719)	(41,967)	(41,967)	(41,967)	(16,785)	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2019	Proportion	5.3	1.3	595,264	146,008	112,314	112,314	33,694	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2019	Contribution	5.3	1.3	(394,940)	(96,872)	(74,517)	(74,517)	(22,355)	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2018	Proportion	5.2	0.2	(1,168,008)	(44,923)	(224,617)	(44,923)	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2018	Contribution	5.2	0.2	(223,635)	(8,600)	(43,007)	(8,600)	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2017	Proportion	5.2	0.0	(32,448)	0	(1,248)	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2017	Contribution	5.2	0.0	(316,478)	0	(12,173)	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4189	Wasco County High School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2022	Proportion	5.4	4.4	35,400	28,844	6,556	6,556	6,556	6,556	6,556	2,620	0
4219	Grant County Education Service District	6/30/2022	Contribution	5.4	4.4	76,615	62,427	14,188	14,188	14,188	14,188	14,188	5,675	0
4219	Grant County Education Service District	6/30/2021	Proportion	5.5	3.5	303,985	193,445	55,270	55,270	55,270	55,270	27,635	0	0
4219	Grant County Education Service District	6/30/2021	Contribution	5.5	3.5	(34,342)	(21,854)	(6,244)	(6,244)	(6,244)	(6,244)	(3,122)	0	0
4219	Grant County Education Service District	6/30/2020	Proportion	5.4	2.4	(253,918)	(112,852)	(47,022)	(47,022)	(47,022)	(18,808)	0	0	0
4219	Grant County Education Service District	6/30/2020	Contribution	5.4	2.4	102,825	45,699	19,042	19,042	19,042	7,615	0	0	0
4219	Grant County Education Service District	6/30/2019	Proportion	5.3	1.3	(338,744)	(83,088)	(63,914)	(63,914)	(19,174)	0	0	0	0
4219	Grant County Education Service District	6/30/2019	Contribution	5.3	1.3	334,208	81,976	63,058	63,058	18,918	0	0	0	0
4219	Grant County Education Service District	6/30/2018	Proportion	5.2	0.2	(92,429)	(3,554)	(17,775)	(3,554)	0	0	0	0	0
4219	Grant County Education Service District	6/30/2018	Contribution	5.2	0.2	(16,106)	(621)	(3,097)	(621)	0	0	0	0	0
4219	Grant County Education Service District	6/30/2017	Proportion	5.2	0.0	(88,992)	0	(3,422)	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2017	Contribution	5.2	0.0	18,993	0	733	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2022	Proportion	5.4	4.4	(134,612)	(109,684)	(24,928)	(24,928)	(24,928)	(24,928)	(24,928)	(9,972)	0
4220	Jefferson County Education Service District	6/30/2022	Contribution	5.4	4.4	17,692	14,416	3,276	3,276	3,276	3,276	1,312	0	0
4220	Jefferson County Education Service District	6/30/2021	Proportion	5.5	3.5	(897,142)	(570,908)	(163,117)	(163,117)	(163,117)	(163,117)	(81,557)	0	0
4220	Jefferson County Education Service District	6/30/2021	Contribution	5.5	3.5	2,205,985	1,403,809	401,088	401,088	401,088	401,088	200,545	0	0
4220	Jefferson County Education Service District	6/30/2020	Proportion	5.4	2.4	(154,087)	(68,482)	(28,535)	(28,535)	(28,535)	(11,412)	0	0	0
4220	Jefferson County Education Service District	6/30/2020	Contribution	5.4	2.4	161,896	71,953	29,981	29,981	29,981	11,991	0	0	0
4220	Jefferson County Education Service District	6/30/2019	Proportion	5.3	1.3	(229,302)	(56,242)	(43,265)	(43,265)	(12,977)	0	0	0	0
4220	Jefferson County Education Service District	6/30/2019	Contribution	5.3	1.3	1,630	398	308	308	90	0	0	0	0
4220	Jefferson County Education Service District	6/30/2018	Proportion	5.2	0.2	184,532	7,097	35,487	7,097	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2018	Contribution	5.2	0.2	3,291	126	633	126	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2017	Proportion	5.2	0.0	(235,954)	0	(9,074)	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2017	Contribution	5.2	0.0	56,181	0	2,161	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4223	InterMountain Education Service District	6/30/2022	Proportion	5.4	4.4	(1,745,098)	(1,421,932)	(323,166)	(323,166)	(323,166)	(323,166)	(323,166)	(323,166)	(129,268)	0
4223	InterMountain Education Service District	6/30/2022	Contribution	5.4	4.4	(349,445)	(284,733)	(64,712)	(64,712)	(64,712)	(64,712)	(64,712)	(64,712)	(25,885)	0
4223	InterMountain Education Service District	6/30/2021	Proportion	5.5	3.5	(6,272,650)	(3,991,686)	(1,140,482)	(1,140,482)	(1,140,482)	(1,140,482)	(1,140,482)	(570,240)	0	0
4223	InterMountain Education Service District	6/30/2021	Contribution	5.5	3.5	12,342,976	7,854,622	2,244,177	2,244,177	2,244,177	2,244,177	2,244,177	1,122,091	0	0
4223	InterMountain Education Service District	6/30/2020	Proportion	5.4	2.4	(886,160)	(393,848)	(164,104)	(164,104)	(164,104)	(164,104)	(164,104)	0	0	0
4223	InterMountain Education Service District	6/30/2020	Contribution	5.4	2.4	(86,258)	(38,336)	(15,974)	(15,974)	(15,974)	(15,974)	(6,388)	0	0	0
4223	InterMountain Education Service District	6/30/2019	Proportion	5.3	1.3	692,559	169,871	130,672	130,672	130,672	130,672	39,199	0	0	0
4223	InterMountain Education Service District	6/30/2019	Contribution	5.3	1.3	(557,033)	(136,629)	(105,101)	(105,101)	(105,101)	(31,528)	0	0	0	0
4223	InterMountain Education Service District	6/30/2018	Proportion	5.2	0.2	369,829	14,224	71,121	14,224	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2018	Contribution	5.2	0.2	(477,475)	(18,365)	(91,822)	(18,365)	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2017	Proportion	5.2	0.0	655,256	0	25,201	0	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2017	Contribution	5.2	0.0	(211,182)	0	(8,122)	0	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2022	Proportion	5.4	4.4	(142,024)	(115,723)	(26,301)	(26,301)	(26,301)	(26,301)	(26,301)	(26,301)	(10,519)	0
4224	Wallowa County Region 18	6/30/2022	Contribution	5.4	4.4	81,862	66,702	15,160	15,160	15,160	15,160	15,160	15,160	6,062	0
4224	Wallowa County Region 18	6/30/2021	Proportion	5.5	3.5	(214,129)	(136,263)	(38,933)	(38,933)	(38,933)	(38,933)	(38,933)	(19,464)	0	0
4224	Wallowa County Region 18	6/30/2021	Contribution	5.5	3.5	(168,199)	(107,035)	(30,582)	(30,582)	(30,582)	(30,582)	(30,582)	(15,289)	0	0
4224	Wallowa County Region 18	6/30/2020	Proportion	5.4	2.4	58,270	25,897	10,791	10,791	10,791	10,791	4,315	0	0	0
4224	Wallowa County Region 18	6/30/2020	Contribution	5.4	2.4	80,282	35,681	14,867	14,867	14,867	14,867	5,947	0	0	0
4224	Wallowa County Region 18	6/30/2019	Proportion	5.3	1.3	(162,298)	(39,810)	(30,622)	(30,622)	(30,622)	(9,188)	0	0	0	0
4224	Wallowa County Region 18	6/30/2019	Contribution	5.3	1.3	31,392	7,700	5,923	5,923	1,777	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2018	Proportion	5.2	0.2	92,673	3,563	17,822	3,563	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2018	Contribution	5.2	0.2	27,534	1,059	5,295	1,059	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2017	Proportion	5.2	0.0	(12,399)	0	(479)	0	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2017	Contribution	5.2	0.0	54,909	0	2,114	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2022	Proportion	5.4	4.4	232,343	189,317	43,026	43,026	43,026	43,026	43,026	17,213	0	0
4226	North Central Education Service District	6/30/2022	Contribution	5.4	4.4	155,742	126,901	28,841	28,841	28,841	28,841	28,841	11,537	0	0
4226	North Central Education Service District	6/30/2021	Proportion	5.5	3.5	(14,161)	(9,011)	(2,575)	(2,575)	(2,575)	(2,575)	(1,286)	0	0	0
4226	North Central Education Service District	6/30/2021	Contribution	5.5	3.5	146	92	27	27	27	27	11	0	0	0
4226	North Central Education Service District	6/30/2020	Proportion	5.4	2.4	52,120	23,164	9,652	9,652	9,652	3,860	0	0	0	0
4226	North Central Education Service District	6/30/2020	Contribution	5.4	2.4	80,777	35,900	14,959	14,959	14,959	5,982	0	0	0	0
4226	North Central Education Service District	6/30/2019	Proportion	5.3	1.3	(188,231)	(46,171)	(35,515)	(35,515)	(10,656)	0	0	0	0	0
4226	North Central Education Service District	6/30/2019	Contribution	5.3	1.3	161	41	30	30	11	0	0	0	0	0
4226	North Central Education Service District	6/30/2018	Proportion	5.2	0.2	(77,485)	(2,980)	(14,901)	(2,980)	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2018	Contribution	5.2	0.2	(6,420)	(245)	(1,235)	(245)	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2017	Proportion	5.2	0.0	(37,053)	0	(1,423)	0	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2017	Contribution	5.2	0.0	26,804	0	1,029	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4230	Mari-Linn School District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2022	Proportion	5.4	4.4	(339,437)	(276,578)	(62,859)	(62,859)	(62,859)	(62,859)	(62,859)	(62,859)	(25,142)	0
4232	South Coast Education Service District Region 7	6/30/2022	Contribution	5.4	4.4	378,655	308,534	70,121	70,121	70,121	70,121	70,121	70,121	28,050	0
4232	South Coast Education Service District Region 7	6/30/2021	Proportion	5.5	3.5	271,500	172,772	49,364	49,364	49,364	49,364	49,364	49,364	24,680	0
4232	South Coast Education Service District Region 7	6/30/2021	Contribution	5.5	3.5	(882,081)	(561,325)	(160,378)	(160,378)	(160,378)	(160,378)	(160,378)	(160,378)	(80,191)	0
4232	South Coast Education Service District Region 7	6/30/2020	Proportion	5.4	2.4	(996)	(444)	(184)	(184)	(184)	(184)	(184)	(184)	0	0
4232	South Coast Education Service District Region 7	6/30/2020	Contribution	5.4	2.4	432,995	192,443	80,184	80,184	80,184	80,184	32,075	0	0	0
4232	South Coast Education Service District Region 7	6/30/2019	Proportion	5.3	1.3	521,555	127,927	98,407	98,407	98,407	29,520	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2019	Contribution	5.3	1.3	77,077	18,905	14,543	14,543	4,362	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2018	Proportion	5.2	0.2	(628,954)	(24,189)	(120,953)	(24,189)	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2018	Contribution	5.2	0.2	186,753	7,183	35,914	7,183	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2017	Proportion	5.2	0.0	(422,264)	0	(16,239)	0	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2017	Contribution	5.2	0.0	167,580	0	6,445	0	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2022	Proportion	5.4	4.4	1,666,494	1,357,884	308,610	308,610	308,610	308,610	308,610	308,610	123,444	0
4237	Douglas Education Service District	6/30/2022	Contribution	5.4	4.4	(92,513)	(75,381)	(17,132)	(17,132)	(17,132)	(17,132)	(17,132)	(17,132)	(6,853)	0
4237	Douglas Education Service District	6/30/2021	Proportion	5.5	3.5	1,482,490	943,402	269,544	269,544	269,544	269,544	134,770	0	0	0
4237	Douglas Education Service District	6/30/2021	Contribution	5.5	3.5	(2,092,368)	(1,331,506)	(380,431)	(380,431)	(380,431)	(380,431)	(380,431)	(190,213)	0	0
4237	Douglas Education Service District	6/30/2020	Proportion	5.4	2.4	(14,949)	(6,645)	(2,768)	(2,768)	(2,768)	(1,109)	0	0	0	0
4237	Douglas Education Service District	6/30/2020	Contribution	5.4	2.4	564,275	250,790	104,495	104,495	104,495	41,800	0	0	0	0
4237	Douglas Education Service District	6/30/2019	Proportion	5.3	1.3	(517,046)	(126,822)	(97,556)	(97,556)	(29,266)	0	0	0	0	0
4237	Douglas Education Service District	6/30/2019	Contribution	5.3	1.3	(216,720)	(53,156)	(40,891)	(40,891)	(12,265)	0	0	0	0	0
4237	Douglas Education Service District	6/30/2018	Proportion	5.2	0.2	(39,822)	(1,532)	(7,658)	(1,532)	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2018	Contribution	5.2	0.2	(173,155)	(6,660)	(33,299)	(6,660)	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2017	Proportion	5.2	0.0	634,918	0	24,418	0	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2017	Contribution	5.2	0.0	27,427	0	1,057	0	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2022	Proportion	5.4	4.4	(11,647,996)	(9,490,960)	(2,157,036)	(2,157,036)	(2,157,036)	(2,157,036)	(2,157,036)	(2,157,036)	(862,816)	0
4238	Multnomah Education Service District	6/30/2022	Contribution	5.4	4.4	605,095	493,040	112,055	112,055	112,055	112,055	112,055	112,055	44,820	0
4238	Multnomah Education Service District	6/30/2021	Proportion	5.5	3.5	(21,781,500)	(13,860,954)	(3,960,273)	(3,960,273)	(3,960,273)	(3,960,273)	(1,980,135)	0	0	0
4238	Multnomah Education Service District	6/30/2021	Contribution	5.5	3.5	60,155,741	38,280,927	10,937,407	10,937,407	10,937,407	10,937,407	5,468,706	0	0	0
4238	Multnomah Education Service District	6/30/2020	Proportion	5.4	2.4	2,345,532	1,042,458	434,358	434,358	434,358	173,742	0	0	0	0
4238	Multnomah Education Service District	6/30/2020	Contribution	5.4	2.4	(1,214,365)	(539,719)	(224,882)	(224,882)	(224,882)	(89,955)	0	0	0	0
4238	Multnomah Education Service District	6/30/2019	Proportion	5.3	1.3	5,078,543	1,245,679	958,216	958,216	287,463	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2019	Contribution	5.3	1.3	(1,877,781)	(460,589)	(354,298)	(354,298)	(106,291)	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2018	Proportion	5.2	0.2	(1,320,341)	(50,781)	(253,912)	(50,781)	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2018	Contribution	5.2	0.2	(1,441,203)	(55,433)	(277,154)	(55,433)	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2017	Proportion	5.2	0.0	2,827,766	0	108,761	0	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2017	Contribution	5.2	0.0	(1,288,080)	0	(49,540)	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2022	Proportion	5.4	4.4	993,365	809,409	183,956	183,956	183,956	183,956	183,956	73,585	0	0
4252	High Desert Education Service District	6/30/2022	Contribution	5.4	4.4	378,741	308,604	70,137	70,137	70,137	70,137	70,137	28,056	0	0
4252	High Desert Education Service District	6/30/2021	Proportion	5.5	3.5	(2,095,694)	(1,333,624)	(381,035)	(381,035)	(381,035)	(381,035)	(190,519)	0	0	0
4252	High Desert Education Service District	6/30/2021	Contribution	5.5	3.5	(1,603,896)	(1,020,662)	(291,617)	(291,617)	(291,617)	(291,617)	(145,811)	0	0	0
4252	High Desert Education Service District	6/30/2020	Proportion	5.4	2.4	(743,297)	(330,353)	(137,648)	(137,648)	(137,648)	(55,057)	0	0	0	0
4252	High Desert Education Service District	6/30/2020	Contribution	5.4	2.4	(150,472)	(66,877)	(27,865)	(27,865)	(27,865)	(11,147)	0	0	0	0
4252	High Desert Education Service District	6/30/2019	Proportion	5.3	1.3	1,970	482	372	372	110	0	0	0	0	0
4252	High Desert Education Service District	6/30/2019	Contribution	5.3	1.3	15,570	3,818	2,938	2,938	880	0	0	0	0	0
4252	High Desert Education Service District	6/30/2018	Proportion	5.2	0.2	(161,490)	(6,210)	(31,056)	(6,210)	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2018	Contribution	5.2	0.2	(498,033)	(19,153)	(95,776)	(19,153)	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2017	Proportion	5.2	0.0	1,319,103	0	50,733	0	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2017	Contribution	5.2	0.0	(266,665)	0	(10,255)	0	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2022	Proportion	5.4	4.4	2,499,153	2,036,347	462,806	462,806	462,806	462,806	462,806	185,123	0	0
4254	Willamette Education Service District	6/30/2022	Contribution	5.4	4.4	(1,690,862)	(1,377,739)	(313,123)	(313,123)	(313,123)	(313,123)	(313,123)	(125,247)	0	0
4254	Willamette Education Service District	6/30/2021	Proportion	5.5	3.5	2,150,816	1,368,702	391,057	391,057	391,057	391,057	391,057	195,531	0	0
4254	Willamette Education Service District	6/30/2021	Contribution	5.5	3.5	(3,926,904)	(2,498,938)	(713,983)	(713,983)	(713,983)	(713,983)	(356,989)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
4254	Willamette Education Service District	6/30/2020	Proportion	5.4	2.4	(356,800)	(158,578)	(66,074)	(66,074)	(66,074)	(66,074)	(26,430)	0	0	
4254	Willamette Education Service District	6/30/2020	Contribution	5.4	2.4	(1,079,684)	(479,861)	(199,941)	(199,941)	(199,941)	(199,941)	(79,979)	0	0	
4254	Willamette Education Service District	6/30/2019	Proportion	5.3	1.3	4,212,683	1,033,299	794,846	794,846	794,846	238,453	0	0	0	
4254	Willamette Education Service District	6/30/2019	Contribution	5.3	1.3	(1,556,491)	(381,779)	(293,678)	(293,678)	(293,678)	(88,101)	0	0	0	
4254	Willamette Education Service District	6/30/2018	Proportion	5.2	0.2	2,855,617	(109,832)	(549,157)	(109,832)	(109,832)	0	0	0	0	
4254	Willamette Education Service District	6/30/2018	Contribution	5.2	0.2	(820,046)	(31,541)	(157,701)	(31,541)	0	0	0	0	0	
4254	Willamette Education Service District	6/30/2017	Proportion	5.2	0.0	1,290,712	0	49,642	0	0	0	0	0	0	
4254	Willamette Education Service District	6/30/2017	Contribution	5.2	0.0	(954,759)	0	(36,719)	0	0	0	0	0	0	
4258	Hermiston School District 8R	6/30/2022	Proportion	5.4	4.4	(8,586,299)	(6,996,244)	(1,590,055)	(1,590,055)	(1,590,055)	(1,590,055)	(1,590,055)	(636,024)	0	0
4258	Hermiston School District 8R	6/30/2022	Contribution	5.4	4.4	936,327	762,933	173,394	173,394	173,394	173,394	173,394	69,357	0	0
4258	Hermiston School District 8R	6/30/2021	Proportion	5.5	3.5	(28,428,630)	(18,090,946)	(5,168,842)	(5,168,842)	(5,168,842)	(5,168,842)	(2,584,420)	0	0	0
4258	Hermiston School District 8R	6/30/2021	Contribution	5.5	3.5	63,555,387	40,444,337	11,555,525	11,555,525	11,555,525	11,555,525	5,777,762	0	0	0
4258	Hermiston School District 8R	6/30/2020	Proportion	5.4	2.4	(1,354,830)	(602,148)	(250,894)	(250,894)	(250,894)	(100,360)	0	0	0	0
4258	Hermiston School District 8R	6/30/2020	Contribution	5.4	2.4	421,626	187,389	78,079	78,079	78,079	31,231	0	0	0	0
4258	Hermiston School District 8R	6/30/2019	Proportion	5.3	1.3	892,079	218,811	168,317	168,317	50,494	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2019	Contribution	5.3	1.3	(812,003)	(199,171)	(153,208)	(153,208)	(45,963)	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2018	Proportion	5.2	0.2	(594,076)	(114,245)	(22,851)	(114,245)	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2018	Contribution	5.2	0.2	(578,515)	(22,250)	(111,253)	(22,250)	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2017	Proportion	5.2	0.0	1,357,426	0	52,211	0	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2017	Contribution	5.2	0.0	(244,352)	0	(9,397)	0	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2022	Proportion	5.4	4.4	(18,567)	(15,129)	(3,438)	(3,438)	(3,438)	(3,438)	(3,438)	(1,377)	0	0
4259	Clackamas Education Service District	6/30/2022	Contribution	5.4	4.4	(109,931)	(89,573)	(20,358)	(20,358)	(20,358)	(20,358)	(20,358)	(8,141)	0	0
4259	Clackamas Education Service District	6/30/2021	Proportion	5.5	3.5	(69,732)	(44,374)	(12,679)	(12,679)	(12,679)	(6,337)	0	0	0	0
4259	Clackamas Education Service District	6/30/2021	Contribution	5.5	3.5	(3,058,910)	(1,946,580)	(556,165)	(556,165)	(556,165)	(278,085)	0	0	0	0
4259	Clackamas Education Service District	6/30/2020	Proportion	5.4	2.4	1,024,447	455,311	189,712	189,712	75,887	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2020	Contribution	5.4	2.4	(102,695)	(45,641)	(19,018)	(19,018)	(51,018)	(7,605)	0	0	0	0
4259	Clackamas Education Service District	6/30/2019	Proportion	5.3	1.3	903,563	221,627	170,484	170,484	51,143	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2019	Contribution	5.3	1.3	(964,500)	(236,576)	(181,981)	(181,981)	(54,595)	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2018	Proportion	5.2	0.2	(1,179,555)	(45,365)	(226,838)	(45,365)	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2018	Contribution	5.2	0.2	(468,033)	(18,003)	(90,006)	(18,003)	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2017	Proportion	5.2	0.0	442,336	0	17,011	0	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2017	Contribution	5.2	0.0	(656,440)	0	(25,250)	0	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2022	Proportion	5.4	4.4	(1,386,370)	(1,129,635)	(256,735)	(256,735)	(256,735)	(256,735)	(256,735)	(102,695)	0	0
4260	Greater Albany School District 8J	6/30/2022	Contribution	5.4	4.4	(490,111)	(399,350)	(90,761)	(90,761)	(90,761)	(90,761)	(90,761)	(36,306)	0	0
4260	Greater Albany School District 8J	6/30/2021	Proportion	5.5	3.5	(705,077)	(448,685)	(128,196)	(128,196)	(128,196)	(128,196)	(64,097)	0	0	0
4260	Greater Albany School District 8J	6/30/2021	Contribution	5.5	3.5	(9,275,120)	(5,902,350)	(1,686,385)	(1,686,385)	(1,686,385)	(1,686,385)	(843,195)	0	0	0
4260	Greater Albany School District 8J	6/30/2020	Proportion	5.4	2.4	(3,736,956)	(1,660,869)	(692,029)	(692,029)	(276,811)	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2020	Contribution	5.4	2.4	290,330	129,035	53,765	53,765	21,505	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2019	Proportion	5.3	1.3	(117,091)	(28,719)	(22,093)	(22,093)	(6,626)	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2019	Contribution	5.3	1.3	(1,859,157)	(456,021)	(350,784)	(350,784)	(105,237)	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2018	Proportion	5.2	0.2	(663,713)	(127,637)	(25,528)	(25,528)	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2018	Contribution	5.2	0.2	(1,048,872)	(40,342)	(201,706)	(40,342)	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2017	Proportion	5.2	0.0	1,290,199	0	49,624	0	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2017	Contribution	5.2	0.0	(101,168)	0	(3,893)	0	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2022	Proportion	5.4	4.4	(6,596,105)	(5,374,604)	(1,221,501)	(1,221,501)	(1,221,501)	(1,221,501)	(1,221,501)	(488,600)	0	0
4268	Lake Oswego School District	6/30/2022	Contribution	5.4	4.4	(398,929)	(325,053)	(73,876)	(73,876)	(73,876)	(73,876)	(73,876)	(29,549)	0	0
4268	Lake Oswego School District	6/30/2021	Proportion	5.5	3.5	1,162,668	739,880	211,394	211,394	105,698	0	0	0	0	0
4268	Lake Oswego School District	6/30/2021	Contribution	5.5	3.5	(9,428,877)	(6,000,195)	(1,714,341)	(1,714,341)	(1,714,341)	(1,714,341)	(857,172)	0	0	0
4268	Lake Oswego School District	6/30/2020	Proportion	5.4	2.4	2,035,296	904,575	376,907	376,907	150,761	0	0	0	0	0
4268	Lake Oswego School District	6/30/2020	Contribution	5.4	2.4	(1,271,190)	(564,972)	(235,406)	(235,406)	(94,160)	0	0	0	0	0
4268	Lake Oswego School District	6/30/2019	Proportion	5.3	1.3	3,524,533	864,509	665,006	665,006	199,503	0	0	0	0	0
4268	Lake Oswego School District	6/30/2019	Contribution	5.3	1.3	(2,357,352)	(578,220)	(444,783)	(444,783)	(133,437)	0	0	0	0	0
4268	Lake Oswego School District	6/30/2018	Proportion	5.2	0.2	(234,244)	(9,009)	(45,047)	(9,009)	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2018	Contribution	5.2	0.2	(1,872,193)	(72,008)	(360,037)	(72,008)	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2017	Proportion	5.2	0.0	3,142,629	0	120,869	0	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2017	Contribution	5.2	0.0	(1,394,692)	0	(53,642)	0	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2022	Proportion	5.4	4.4	(7,908,290)	(6,443,792)	(1,464,498)	(1,464,498)	(1,464,498)	(1,464,498)	(1,464,498)	(585,800)	0	0
4270	Silver Falls School District	6/30/2022	Contribution	5.4	4.4	(40,780)	(33,228)	(7,552)	(7,552)	(7,552)	(7,552)	(3,020)	0	0	0
4270	Silver Falls School District	6/30/2021	Proportion	5.5	3.5	(2,714,959)	(9,502,359)	(2,714,959)	(2,714,959)	(2,714,959)	(1,357,482)	0	0	0	0
4270	Silver Falls School District	6/30/2021	Contribution	5.5	3.5	32,831,170	20,892,562	5,969,304	5,969,304	5,969,304	2,984,650	0	0	0	0
4270	Silver Falls School District	6/30/2020	Proportion	5.4	2.4	(1,090,471)	(484,654)	(201,939)	(201,939)	(80,776)	0	0	0	0	0
4270	Silver Falls School District	6/30/2020	Contribution	5.4	2.4	252,378	112,167	46,737	46,737	18,693	0	0	0	0	0
4270	Silver Falls School District	6/30/2019	Proportion	5.3	1.3	(621,234)	(152,378)	(117,214)	(117,214)	(35,164)	0	0	0	0	0
4270	Silver Falls School District	6/30/2019	Contribution	5.3	1.3	(603,204)	(147,956)	(113,812)	(113,812)	(34,144)	0	0	0	0	0
4270	Silver Falls School District	6/30/2018	Proportion	5.2	0.2	(1,475,056)	(56,731)	(283,665)	(56,731)	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2018	Contribution	5.2	0.2	(466,296)	(17,936)	(89,672)	(17,936)	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2017	Proportion	5.2	0.0	531,712	0	20,452	0	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2017	Contribution	5.2	0.0	(376,464)	0	(14,479)	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4271	Malheur Education Service District Region 14	6/30/2022	Proportion	5.4	4.4	982,870	800,857	182,013	182,013	182,013	182,013	182,013	182,013	72,805	0
4271	Malheur Education Service District Region 14	6/30/2022	Contribution	5.4	4.4	277,473	226,089	51,384	51,384	51,384	51,384	51,384	51,384	20,553	0
4271	Malheur Education Service District Region 14	6/30/2021	Proportion	5.5	3.5	210,546	133,984	38,281	38,281	38,281	38,281	38,281	38,281	19,141	0
4271	Malheur Education Service District Region 14	6/30/2021	Contribution	5.5	3.5	(164,200)	(104,490)	(29,855)	(29,855)	(29,855)	(29,855)	(29,855)	(14,925)	0	0
4271	Malheur Education Service District Region 14	6/30/2020	Proportion	5.4	2.4	(484,152)	(215,178)	(89,658)	(89,658)	(89,658)	(89,658)	(35,862)	0	0	0
4271	Malheur Education Service District Region 14	6/30/2020	Contribution	5.4	2.4	136,480	60,658	25,274	25,274	25,274	10,110	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2019	Proportion	5.3	1.3	(360,656)	(88,464)	(68,048)	(68,048)	(20,416)	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2019	Contribution	5.3	1.3	27,320	6,700	5,155	5,155	1,545	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2018	Proportion	5.2	0.2	246,420	9,480	47,388	9,480	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2018	Contribution	5.2	0.2	14,970	575	2,879	575	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2017	Proportion	5.2	0.0	117,763	0	4,528	0	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2017	Contribution	5.2	0.0	191,166	0	7,351	0	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2022	Proportion	5.4	4.4	777,891	633,837	144,054	144,054	144,054	144,054	144,054	144,054	57,621	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2022	Contribution	5.4	4.4	948,175	772,587	175,588	175,588	175,588	175,588	175,588	175,588	70,235	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2021	Proportion	5.5	3.5	(555,453)	(353,471)	(100,991)	(100,991)	(100,991)	(100,991)	(100,991)	(50,498)	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2021	Contribution	5.5	3.5	(1,737,188)	(1,105,484)	(315,852)	(315,852)	(315,852)	(315,852)	(315,852)	(157,928)	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2020	Proportion	5.4	2.4	(1,026,853)	(456,379)	(190,158)	(190,158)	(190,158)	(190,158)	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2020	Contribution	5.4	2.4	1,063,267	472,564	196,901	196,901	196,901	78,762	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2019	Proportion	5.3	1.3	(1,098,680)	(269,488)	(207,298)	(207,298)	(62,190)	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2019	Contribution	5.3	1.3	256,407	62,891	48,379	48,379	14,512	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2018	Proportion	5.2	0.2	(396,953)	(15,268)	(76,337)	0	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2018	Contribution	5.2	0.2	347,613	13,368	66,849	13,368	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2017	Proportion	5.2	0.0	149,955	0	5,765	0	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2017	Contribution	5.2	0.0	549,077	0	21,117	0	0	0	0	0	0	0
4273	Double O School District	6/30/2022	Proportion	5.4	4.4	(6,249)	(27,498)	(6,249)	(6,249)	(6,249)	(6,249)	(6,249)	(6,249)	(2,502)	0
4273	Double O School District	6/30/2022	Contribution	5.4	4.4	4,518	3,681	837	837	837	837	837	837	333	0
4273	Double O School District	6/30/2021	Proportion	5.5	3.5	(21,811)	(13,881)	(3,966)	(3,966)	(3,966)	(3,966)	(1,983)	0	0	0
4273	Double O School District	6/30/2021	Contribution	5.5	3.5	(9,208)	(5,860)	(1,674)	(1,674)	(1,674)	(1,674)	(838)	0	0	0
4273	Double O School District	6/30/2020	Proportion	5.4	2.4	37,548	16,689	6,953	6,953	6,953	2,783	0	0	0	0
4273	Double O School District	6/30/2020	Contribution	5.4	2.4	9,319	4,141	1,726	1,726	1,726	689	0	0	0	0
4273	Double O School District	6/30/2019	Proportion	5.3	1.3	(16,680)	(4,092)	(3,147)	(3,147)	(945)	0	0	0	0	0
4273	Double O School District	6/30/2019	Contribution	5.3	1.3	1,582	390	298	298	92	0	0	0	0	0
4273	Double O School District	6/30/2018	Proportion	5.2	0.2	9,461	366	1,819	366	0	0	0	0	0	0
4273	Double O School District	6/30/2018	Contribution	5.2	0.2	455	15	88	15	0	0	0	0	0	0
4273	Double O School District	6/30/2017	Proportion	5.2	0.0	(6,177)	0	(237)	0	0	0	0	0	0	0
4273	Double O School District	6/30/2017	Contribution	5.2	0.0	1,951	0	76	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2022	Proportion	5.4	4.4	1,788,348	1,457,172	331,176	331,176	331,176	331,176	331,176	331,176	132,468	0
4276	Lane County Education Service District	6/30/2022	Contribution	5.4	4.4	(29,099)	(23,710)	(5,389)	(5,389)	(5,389)	(5,389)	(5,389)	(5,389)	(2,154)	0
4276	Lane County Education Service District	6/30/2021	Proportion	5.5	3.5	401,393	255,431	72,981	72,981	72,981	72,981	72,981	36,488	0	0
4276	Lane County Education Service District	6/30/2021	Contribution	5.5	3.5	(1,489,257)	(947,709)	(270,774)	(270,774)	(270,774)	(270,774)	(270,774)	(135,387)	0	0
4276	Lane County Education Service District	6/30/2020	Proportion	5.4	2.4	850,535	378,017	157,506	157,506	157,506	63,005	0	0	0	0
4276	Lane County Education Service District	6/30/2020	Contribution	5.4	2.4	185,516	82,451	34,355	34,355	34,355	13,741	0	0	0	0
4276	Lane County Education Service District	6/30/2019	Proportion	5.3	1.3	(571,596)	(140,204)	(107,848)	(107,848)	(32,356)	0	0	0	0	0
4276	Lane County Education Service District	6/30/2019	Contribution	5.3	1.3	(134,594)	(33,014)	(25,395)	(25,395)	(7,619)	0	0	0	0	0
4276	Lane County Education Service District	6/30/2018	Proportion	5.2	0.2	154,900	5,960	29,788	5,960	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2018	Contribution	5.2	0.2	(178,028)	(6,848)	(34,236)	(6,848)	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2017	Proportion	5.2	0.0	171,879	0	6,609	0	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2017	Contribution	5.2	0.0	29,484	0	1,134	0	0	0	0	0	0	0
4277	Mitchell School	6/30/2022	Proportion	5.4	4.4	(181,174)	(147,623)	(33,551)	(33,551)	(33,551)	(33,551)	(33,551)	(33,551)	(13,419)	0
4277	Mitchell School	6/30/2022	Contribution	5.4	4.4	22,225	18,109	4,116	4,116	4,116	4,116	4,116	1,645	0	0
4277	Mitchell School	6/30/2021	Proportion	5.5	3.5	(207,957)	(132,337)	(37,810)	(37,810)	(37,810)	(37,810)	(18,907)	0	0	0
4277	Mitchell School	6/30/2021	Contribution	5.5	3.5	(112,462)	(71,566)	(20,448)	(20,448)	(20,448)	(20,448)	(10,222)	0	0	0
4277	Mitchell School	6/30/2020	Proportion	5.4	2.4	109,977	48,879	20,366	20,366	20,366	8,147	0	0	0	0
4277	Mitchell School	6/30/2020	Contribution	5.4	2.4	10,062	4,473	1,863	1,863	1,863	747	0	0	0	0
4277	Mitchell School	6/30/2019	Proportion	5.3	1.3	306,514	75,182	57,833	57,833	17,349	0	0	0	0	0
4277	Mitchell School	6/30/2019	Contribution	5.3	1.3	33,616	8,244	6,343	6,343	1,901	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4277	Mitchell School	6/30/2018	Proportion	5.2	0.2	(313,659)	(12,064)	(60,319)	(12,064)	0	0	0	0	0
4277	Mitchell School	6/30/2018	Contribution	5.2	0.2	66,360	2,550	12,762	2,550	0	0	0	0	0
4277	Mitchell School	6/30/2017	Proportion	5.2	0.0	(49,104)	0	(1,889)	0	0	0	0	0	0
4277	Mitchell School	6/30/2017	Contribution	5.2	0.0	3,889	0	149	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2022	Proportion	5.4	4.4	(2,695,784)	(2,196,565)	(499,219)	(499,219)	(499,219)	(499,219)	(499,219)	(199,689)	0
4279	St Helens School District 502	6/30/2022	Contribution	5.4	4.4	(1,326,340)	(1,080,721)	(245,619)	(245,619)	(245,619)	(245,619)	(245,619)	(98,245)	0
4279	St Helens School District 502	6/30/2021	Proportion	5.5	3.5	915,046	582,302	166,372	166,372	166,372	166,372	166,372	83,186	0
4279	St Helens School District 502	6/30/2021	Contribution	5.5	3.5	(3,426,471)	(2,180,481)	(622,995)	(622,995)	(622,995)	(622,995)	(311,496)	0	0
4279	St Helens School District 502	6/30/2020	Proportion	5.4	2.4	(289,415)	(128,630)	(53,595)	(53,595)	(53,595)	(21,440)	0	0	0
4279	St Helens School District 502	6/30/2020	Contribution	5.4	2.4	(1,104,044)	(490,685)	(204,453)	(204,453)	(204,453)	(81,779)	0	0	0
4279	St Helens School District 502	6/30/2019	Proportion	5.3	1.3	1,448,273	355,237	273,259	273,259	81,978	0	0	0	0
4279	St Helens School District 502	6/30/2019	Contribution	5.3	1.3	(1,413,635)	(346,739)	(266,724)	(266,724)	(80,015)	0	0	0	0
4279	St Helens School District 502	6/30/2018	Proportion	5.2	0.2	(1,773,284)	(68,204)	(341,016)	(68,204)	0	0	0	0	0
4279	St Helens School District 502	6/30/2018	Contribution	5.2	0.2	(1,146,210)	(44,085)	(220,425)	(44,085)	0	0	0	0	0
4279	St Helens School District 502	6/30/2017	Proportion	5.2	0.0	1,175,881	0	45,226	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2017	Contribution	5.2	0.0	(1,221,525)	0	(46,980)	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2022	Proportion	5.4	4.4	2,292,079	1,867,620	424,459	424,459	424,459	424,459	424,459	169,784	0
4280	Northwest Regional Education Service District	6/30/2022	Contribution	5.4	4.4	2,229,552	1,816,672	412,880	412,880	412,880	412,880	412,880	165,152	0
4280	Northwest Regional Education Service District	6/30/2021	Proportion	5.5	3.5	(1,832,891)	(1,166,385)	(333,253)	(333,253)	(333,253)	(333,253)	(166,626)	0	0
4280	Northwest Regional Education Service District	6/30/2021	Contribution	5.5	3.5	(4,278,159)	(2,722,465)	(777,847)	(777,847)	(777,847)	(777,847)	(388,924)	0	0
4280	Northwest Regional Education Service District	6/30/2020	Proportion	5.4	2.4	267,329	118,814	49,505	49,505	19,804	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2020	Contribution	5.4	2.4	1,931,403	858,402	357,667	357,667	143,068	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2019	Proportion	5.3	1.3	(1,507,126)	(369,674)	(284,363)	(284,363)	(85,311)	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2019	Contribution	5.3	1.3	609,858	149,586	115,068	115,068	34,518	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2018	Proportion	5.2	0.2	(27,777)	(1,067)	(5,342)	(1,067)	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2018	Contribution	5.2	0.2	944,930	36,345	181,717	36,345	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2017	Proportion	5.2	0.0	(49,970)	0	(1,920)	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2017	Contribution	5.2	0.0	1,260,989	0	48,499	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2022	Proportion	5.4	4.4	184,715	150,509	34,206	34,206	34,206	34,206	34,206	13,685	0
4286	Southern Oregon Education Service District	6/30/2022	Contribution	5.4	4.4	276,875	225,602	51,273	51,273	51,273	51,273	51,273	20,510	0
4286	Southern Oregon Education Service District	6/30/2021	Proportion	5.5	3.5	(1,899,729)	(1,208,919)	(345,405)	(345,405)	(345,405)	(345,405)	(172,704)	0	0
4286	Southern Oregon Education Service District	6/30/2021	Contribution	5.5	3.5	(673,801)	(428,783)	(122,509)	(122,509)	(122,509)	(122,509)	(61,256)	0	0
4286	Southern Oregon Education Service District	6/30/2020	Proportion	5.4	2.4	(3,031,880)	(1,347,503)	(561,459)	(561,459)	(561,459)	(224,585)	0	0	0
4286	Southern Oregon Education Service District	6/30/2020	Contribution	5.4	2.4	438,159	194,736	81,141	81,141	32,454	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2019	Proportion	5.3	1.3	(1,900,521)	(466,165)	(358,589)	(358,589)	(107,576)	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2019	Contribution	5.3	1.3	(852,892)	(209,200)	(160,923)	(160,923)	(48,277)	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2018	Proportion	5.2	0.2	(1,181,055)	(45,425)	(227,126)	(45,425)	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2018	Contribution	5.2	0.2	(333,125)	(12,815)	(64,062)	(12,815)	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2017	Proportion	5.2	0.0	1,128,781	0	43,416	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2017	Contribution	5.2	0.0	721,255	0	27,740	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2022	Proportion	5.4	4.4	(1,711,000)	(1,394,148)	(316,852)	(316,852)	(316,852)	(316,852)	(316,852)	(126,740)	0
4288	Medford School District 549C	6/30/2022	Contribution	5.4	4.4	108,840	88,684	20,156	20,156	20,156	20,156	20,156	8,060	0
4288	Medford School District 549C	6/30/2021	Proportion	5.5	3.5	10,749,503	6,840,593	1,954,455	1,954,455	1,954,455	1,954,455	977,228	0	0
4288	Medford School District 549C	6/30/2021	Contribution	5.5	3.5	(11,796,114)	(7,506,618)	(2,144,748)	(2,144,748)	(2,144,748)	(2,144,748)	(1,072,374)	0	0
4288	Medford School District 549C	6/30/2020	Proportion	5.4	2.4	(6,255,994)	(2,780,443)	(1,158,517)	(1,158,517)	(463,409)	0	0	0	0
4288	Medford School District 549C	6/30/2020	Contribution	5.4	2.4	3,926,238	1,744,995	727,081	727,081	290,833	0	0	0	0
4288	Medford School District 549C	6/30/2019	Proportion	5.3	1.3	(6,358,497)	(1,559,633)	(1,199,716)	(1,199,716)	(359,917)	0	0	0	0
4288	Medford School District 549C	6/30/2019	Contribution	5.3	1.3	(507,202)	(124,410)	(95,698)	(95,698)	(28,712)	0	0	0	0
4288	Medford School District 549C	6/30/2018	Proportion	5.2	0.2	(3,855,630)	(148,295)	(741,467)	(148,295)	0	0	0	0	0
4288	Medford School District 549C	6/30/2018	Contribution	5.2	0.2	(85,616)	(3,291)	(16,465)	(3,291)	0	0	0	0	0
4288	Medford School District 549C	6/30/2017	Proportion	5.2	0.0	(815,507)	0	(31,367)	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2017	Contribution	5.2	0.0	1,055,175	0	40,585	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2022	Proportion	5.4	4.4	(745,170)	(607,176)	(137,994)	(137,994)	(137,994)	(137,994)	(137,994)	(55,200)	0
4291	Dayton Public Schools	6/30/2022	Contribution	5.4	4.4	(209,130)	(170,402)	(38,728)	(38,728)	(38,728)	(38,728)	(38,728)	(15,490)	0
4291	Dayton Public Schools	6/30/2021	Proportion	5.5	3.5	(832,210)	(529,588)	(151,311)	(151,311)	(151,311)	(151,311)	(75,655)	0	0
4291	Dayton Public Schools	6/30/2021	Contribution	5.5	3.5	(676,775)	(430,675)	(123,050)	(123,050)	(123,050)	(123,050)	(61,525)	0	0
4291	Dayton Public Schools	6/30/2020	Proportion	5.4	2.4	(833,224)	(370,321)	(154,301)	(154,301)	(61,719)	0	0	0	0
4291	Dayton Public Schools	6/30/2020	Contribution	5.4	2.4	(221,794)	(98,575)	(41,073)	(41,073)	(16,429)	0	0	0	0
4291	Dayton Public Schools	6/30/2019	Proportion	5.3	1.3	62,998	48,461	14,537	14,537	0	0	0	0	0
4291	Dayton Public Schools	6/30/2019	Contribution	5.3	1.3	(314,440)	(77,128)	(59,328)	(59,328)	(17,800)	0	0	0	0
4291	Dayton Public Schools	6/30/2018	Proportion	5.2	0.2	(356,731)	(13,721)	(68,602)	(13,721)	0	0	0	0	0
4291	Dayton Public Schools	6/30/2018	Contribution	5.2	0.2	(317,831)	(12,226)	(61,121)	(12,226)	0	0	0	0	0
4291	Dayton Public Schools	6/30/2017	Proportion	5.2	0.0	306,586	0	11,791	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2017	Contribution	5.2	0.0	(298,842)	0	(11,492)	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2022	Proportion	5.4	4.4	150,240	122,418	27,822	27,822	27,822	27,822	27,822	11,130	0
4293	Lake County Education Service District	6/30/2022	Contribution	5.4	4.4	91,838	74,831	17,007	17,007	17,007	17,007	17,007	6,803	0
4293	Lake County Education Service District	6/30/2021	Proportion	5.5	3.5	(68,472)	(43,574)	(12,449)	(12,449)	(12,449)	(12,449)	(6,227)	0	0
4293	Lake County Education Service District	6/30/2021	Contribution	5.5	3.5	(1,507)	(959)	(274)	(274)	(274)	(274)	(137)	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4293	Lake County Education Service District	6/30/2020	Proportion	5.4	2.4	94,009	41,782	17,409	17,409	17,409	6,964	0	0	
4293	Lake County Education Service District	6/30/2020	Contribution	5.4	2.4	53,412	23,739	9,891	9,891	9,891	3,957	0	0	
4293	Lake County Education Service District	6/30/2019	Proportion	5.3	1.3	(321,431)	(78,843)	(60,647)	(60,647)	(18,196)	0	0	0	
4293	Lake County Education Service District	6/30/2019	Contribution	5.3	1.3	24,595	6,031	4,641	4,641	1,390	0	0	0	
4293	Lake County Education Service District	6/30/2018	Proportion	5.2	0.2	105,470	4,055	20,283	4,055	0	0	0	0	
4293	Lake County Education Service District	6/30/2018	Contribution	5.2	0.2	(12,220)	(470)	(2,350)	(470)	0	0	0	0	
4293	Lake County Education Service District	6/30/2017	Proportion	5.2	0.0	(47,938)	0	(1,843)	0	0	0	0	0	
4293	Lake County Education Service District	6/30/2017	Contribution	5.2	0.0	36,232	0	1,392	0	0	0	0	0	
4294	Harney Education Service District Region XVII	6/30/2022	Proportion	5.4	4.4	94,914	77,337	17,577	17,577	17,577	17,577	17,577	7,029	0
4294	Harney Education Service District Region XVII	6/30/2022	Contribution	5.4	4.4	165,842	135,131	30,711	30,711	30,711	30,711	30,711	12,287	0
4294	Harney Education Service District Region XVII	6/30/2021	Proportion	5.5	3.5	207,096	131,788	37,654	37,654	37,654	37,654	18,826	0	0
4294	Harney Education Service District Region XVII	6/30/2021	Contribution	5.5	3.5	(103,258)	(65,710)	(18,774)	(18,774)	(18,774)	(18,774)	(9,388)	0	0
4294	Harney Education Service District Region XVII	6/30/2020	Proportion	5.4	2.4	(386,823)	(171,921)	(71,634)	(71,634)	(28,653)	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2020	Contribution	5.4	2.4	154,878	68,835	28,681	28,681	28,681	11,473	0	0	0
4294	Harney Education Service District Region XVII	6/30/2019	Proportion	5.3	1.3	(159,375)	(39,091)	(30,071)	(30,071)	(9,020)	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2019	Contribution	5.3	1.3	(29,644)	(7,272)	(5,593)	(5,593)	(1,679)	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2018	Proportion	5.2	0.2	(242,364)	(9,324)	(46,608)	(9,324)	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2018	Contribution	5.2	0.2	7,509	289	1,444	289	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2017	Proportion	5.2	0.0	(126,844)	0	(4,879)	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2017	Contribution	5.2	0.0	30,214	0	1,164	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2022	Proportion	5.4	4.4	529,393	431,357	98,036	98,036	98,036	98,036	98,036	39,213	0
4295	Wasco County Education Service District	6/30/2022	Contribution	5.4	4.4	270,971	220,791	50,180	50,180	50,180	50,180	50,180	20,071	0
4295	Wasco County Education Service District	6/30/2021	Proportion	5.5	3.5	(46,678)	(29,704)	(8,487)	(8,487)	(8,487)	(4,243)	0	0	0
4295	Wasco County Education Service District	6/30/2021	Contribution	5.5	3.5	(175,157)	(111,463)	(31,847)	(31,847)	(31,847)	(15,922)	0	0	0
4295	Wasco County Education Service District	6/30/2020	Proportion	5.4	2.4	(42,278)	(18,791)	(7,829)	(7,829)	(3,133)	0	0	0	0
4295	Wasco County Education Service District	6/30/2020	Contribution	5.4	2.4	169,062	75,138	31,308	31,308	31,308	12,522	0	0	0
4295	Wasco County Education Service District	6/30/2019	Proportion	5.3	1.3	86,075	16,241	4,870	4,870	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2019	Contribution	5.3	1.3	90,542	22,210	17,083	17,083	5,127	0	0	0	0
4295	Wasco County Education Service District	6/30/2018	Proportion	5.2	0.2	241,341	9,281	46,412	9,281	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2018	Contribution	5.2	0.2	18,379	709	3,534	709	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2017	Proportion	5.2	0.0	119,485	0	4,595	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2017	Contribution	5.2	0.0	167,365	0	6,435	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4306	Amity School District	6/30/2022	Proportion	5.4	4.4	(1,218,768)	(993,070)	(225,698)	(225,698)	(225,698)	(225,698)	(225,698)	(90,278)	0
4306	Amity School District	6/30/2022	Contribution	5.4	4.4	(274,485)	(223,654)	(50,831)	(50,831)	(50,831)	(50,831)	(50,831)	(20,330)	0
4306	Amity School District	6/30/2021	Proportion	5.5	3.5	748,794	476,506	136,144	136,144	136,144	68,074	0	0	0
4306	Amity School District	6/30/2021	Contribution	5.5	3.5	(1,000,574)	(636,728)	(181,923)	(181,923)	(181,923)	(181,923)	(90,959)	0	0
4306	Amity School District	6/30/2020	Proportion	5.4	2.4	(697,261)	(309,895)	(129,122)	(129,122)	(44,622)	0	0	0	0
4306	Amity School District	6/30/2020	Contribution	5.4	2.4	(240,958)	(107,092)	(44,622)	(44,622)	(17,848)	0	0	0	0
4306	Amity School District	6/30/2019	Proportion	5.3	1.3	552,030	135,402	104,157	104,157	31,245	0	0	0	0
4306	Amity School District	6/30/2019	Contribution	5.3	1.3	(93,129)	(22,841)	(17,572)	(17,572)	(5,269)	0	0	0	0
4306	Amity School District	6/30/2018	Proportion	5.2	0.2	(467,041)	(17,961)	(89,816)	(17,961)	0	0	0	0	0
4306	Amity School District	6/30/2018	Contribution	5.2	0.2	(313,981)	(12,076)	(60,381)	(12,076)	0	0	0	0	0
4306	Amity School District	6/30/2017	Proportion	5.2	0.0	288,138	0	11,083	0	0	0	0	0	0
4306	Amity School District	6/30/2017	Contribution	5.2	0.0	(338,438)	0	(13,018)	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2017	Contribution	5.2	0.0	875	0	35	0	0	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4309	Scappoose School District	6/30/2022	Proportion	5.4	4.4	708,941	577,656	131,285	131,285	131,285	131,285	131,285	131,285	52,516	0
4309	Scappoose School District	6/30/2022	Contribution	5.4	4.4	909,185	740,817	168,368	168,368	168,368	168,368	168,368	168,368	67,345	0
4309	Scappoose School District	6/30/2021	Proportion	5.5	3.5	(2,345,922)	(1,492,860)	(426,531)	(426,531)	(426,531)	(426,531)	(426,531)	(426,531)	(213,267)	0
4309	Scappoose School District	6/30/2021	Contribution	5.5	3.5	(1,379,783)	(878,043)	(250,870)	(250,870)	(250,870)	(250,870)	(250,870)	(250,870)	(125,433)	0
4309	Scappoose School District	6/30/2020	Proportion	5.4	2.4	(80,208)	(35,649)	(14,853)	(14,853)	(14,853)	(14,853)	(14,853)	(14,853)	0	0
4309	Scappoose School District	6/30/2020	Contribution	5.4	2.4	460,966	204,874	85,364	85,364	85,364	85,364	34,146	0	0	0
4309	Scappoose School District	6/30/2019	Proportion	5.3	1.3	(1,355,538)	(332,490)	(255,762)	(255,762)	(255,762)	(255,762)	(255,762)	(255,762)	0	0
4309	Scappoose School District	6/30/2019	Contribution	5.3	1.3	152,762	37,470	28,823	28,823	28,823	8,647	0	0	0	0
4309	Scappoose School District	6/30/2018	Proportion	5.2	0.2	(710,553)	(27,328)	(136,645)	(136,645)	(136,645)	0	0	0	0	0
4309	Scappoose School District	6/30/2018	Contribution	5.2	0.2	265,238	10,203	51,007	10,203	10,203	0	0	0	0	0
4309	Scappoose School District	6/30/2017	Proportion	5.2	0.0	(410,643)	0	(15,793)	0	0	0	0	0	0	0
4309	Scappoose School District	6/30/2017	Contribution	5.2	0.0	438,973	0	16,883	0	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2022	Proportion	5.4	4.4	(12,018,121)	(9,792,543)	(2,225,578)	(2,225,578)	(2,225,578)	(2,225,578)	(2,225,578)	(2,225,578)	(890,231)	0
4311	Redmond School District 2J	6/30/2022	Contribution	5.4	4.4	1,609,771	1,311,665	298,106	298,106	298,106	298,106	298,106	298,106	119,241	0
4311	Redmond School District 2J	6/30/2021	Proportion	5.5	3.5	(33,420,068)	(21,267,316)	(6,076,376)	(6,076,376)	(6,076,376)	(6,076,376)	(6,076,376)	(6,076,376)	(3,038,188)	0
4311	Redmond School District 2J	6/30/2021	Contribution	5.5	3.5	68,124,399	43,351,891	12,386,254	12,386,254	12,386,254	12,386,254	12,386,254	6,193,129	0	0
4311	Redmond School District 2J	6/30/2020	Proportion	5.4	2.4	(3,381,320)	(1,502,810)	(626,170)	(626,170)	(626,170)	(626,170)	(626,170)	(626,170)	0	0
4311	Redmond School District 2J	6/30/2020	Contribution	5.4	2.4	736,434	327,303	136,377	136,377	136,377	54,549	0	0	0	0
4311	Redmond School District 2J	6/30/2019	Proportion	5.3	1.3	611,419	149,971	115,362	115,362	115,362	34,609	0	0	0	0
4311	Redmond School District 2J	6/30/2019	Contribution	5.3	1.3	(1,255,740)	(308,012)	(236,932)	(236,932)	(236,932)	(71,080)	0	0	0	0
4311	Redmond School District 2J	6/30/2018	Proportion	5.2	0.2	(502,228)	(19,318)	(96,582)	(96,582)	(96,582)	0	0	0	0	0
4311	Redmond School District 2J	6/30/2018	Contribution	5.2	0.2	(596,521)	(22,941)	(114,716)	(114,716)	(114,716)	0	0	0	0	0
4311	Redmond School District 2J	6/30/2017	Proportion	5.2	0.0	232,380	0	8,940	0	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2017	Contribution	5.2	0.0	(154,626)	0	(5,946)	0	0	0	0	0	0	0
4312	Reedsport School District	6/30/2022	Proportion	5.4	4.4	(764,382)	(622,830)	(141,552)	(141,552)	(141,552)	(141,552)	(141,552)	(141,552)	(56,622)	0
4312	Reedsport School District	6/30/2022	Contribution	5.4	4.4	(70,588)	(57,516)	(13,072)	(13,072)	(13,072)	(13,072)	(13,072)	(13,072)	(5,228)	0
4312	Reedsport School District	6/30/2021	Proportion	5.5	3.5	197,101	125,427	35,837	35,837	35,837	35,837	35,837	17,916	0	0
4312	Reedsport School District	6/30/2021	Contribution	5.5	3.5	(753,262)	(479,348)	(136,957)	(136,957)	(136,957)	(136,957)	(136,957)	(136,957)	(68,477)	0
4312	Reedsport School District	6/30/2020	Proportion	5.4	2.4	(42,698)	(17,790)	(96,068)	(96,068)	(96,068)	(17,790)	(17,790)	(17,790)	0	0
4312	Reedsport School District	6/30/2020	Contribution	5.4	2.4	(144,118)	(64,051)	(26,689)	(26,689)	(26,689)	(10,673)	0	0	0	0
4312	Reedsport School District	6/30/2019	Proportion	5.3	1.3	739,574	181,406	139,542	139,542	139,542	41,864	0	0	0	0
4312	Reedsport School District	6/30/2019	Contribution	5.3	1.3	(275,169)	(67,493)	(51,919)	(51,919)	(51,919)	(15,574)	0	0	0	0
4312	Reedsport School District	6/30/2018	Proportion	5.2	0.2	(527,075)	(20,270)	(101,361)	(101,361)	(101,361)	0	0	0	0	0
4312	Reedsport School District	6/30/2018	Contribution	5.2	0.2	(210,023)	(8,078)	(40,389)	(40,389)	(40,389)	0	0	0	0	0
4312	Reedsport School District	6/30/2017	Proportion	5.2	0.0	1,034,445	0	39,785	0	0	0	0	0	0	0
4312	Reedsport School District	6/30/2017	Contribution	5.2	0.0	(222,015)	0	(8,540)	0	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2022	Proportion	5.4	4.4	(2,717,806)	(2,214,509)	(503,297)	(503,297)	(503,297)	(503,297)	(503,297)	(503,297)	(201,321)	0
4313	Forest Grove School District	6/30/2022	Contribution	5.4	4.4	497,459	405,337	92,122	92,122	92,122	92,122	92,122	92,122	36,849	0
4313	Forest Grove School District	6/30/2021	Proportion	5.5	3.5	(2,490,917)	(1,585,129)	(452,894)	(452,894)	(452,894)	(452,894)	(452,894)	(452,894)	(226,447)	0
4313	Forest Grove School District	6/30/2021	Contribution	5.5	3.5	(6,102,459)	(3,883,383)	(1,109,538)	(1,109,538)	(1,109,538)	(1,109,538)	(1,109,538)	(1,109,538)	(554,769)	0
4313	Forest Grove School District	6/30/2020	Proportion	5.4	2.4	(1,157,445)	(514,419)	(214,342)	(214,342)	(214,342)	(214,342)	(214,342)	(214,342)	(85,735)	0
4313	Forest Grove School District	6/30/2020	Contribution	5.4	2.4	592,899	263,511	109,796	109,796	109,796	43,919	0	0	0	0
4313	Forest Grove School District	6/30/2019	Proportion	5.3	1.3	(3,692,257)	(905,649)	(696,652)	(696,652)	(696,652)	(208,997)	0	0	0	0
4313	Forest Grove School District	6/30/2019	Contribution	5.3	1.3	2,940,937	721,361	554,894	554,894	554,894	166,467	0	0	0	0
4313	Forest Grove School District	6/30/2018	Proportion	5.2	0.2	(330,470)	(12,710)	(63,552)	(63,552)	(63,552)	0	0	0	0	0
4313	Forest Grove School District	6/30/2018	Contribution	5.2	0.2	(667,655)	(25,680)	(128,395)	(128,395)	(128,395)	0	0	0	0	0
4313	Forest Grove School District	6/30/2017	Proportion	5.2	0.0	1,282,510	0	49,325	0	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2017	Contribution	5.2	0.0	93,950	0	3,615	0	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2022	Proportion	5.4	4.4	429,285	349,788	79,497	79,497	79,497	79,497	79,497	79,497	31,800	0
4314	Willamina School District 30J	6/30/2022	Contribution	5.4	4.4	98,838	80,535	18,303	18,303	18,303	18,303	18,303	18,303	7,323	0
4314	Willamina School District 30J	6/30/2021	Proportion	5.5	3.5	(433,079)	(275,595)	(78,742)	(78,742)	(78,742)	(78,742)	(78,742)	(78,742)	(39,369)	0
4314	Willamina School District 30J	6/30/2021	Contribution	5.5	3.5	(503,952)	(320,696)	(91,628)	(91,628)	(91,628)	(91,628)	(91,628)	(91,628)	(45,812)	0
4314	Willamina School District 30J	6/30/2020	Proportion	5.4	2.4	(753,521)	(334,898)	(139,541)	(139,541)	(139,541)	(139,541)	(139,541)	(139,541)	(55,816)	0
4314	Willamina School District 30J	6/30/2020	Contribution	5.4	2.4	237,205	105,424	43,927	43,927	43,927	17,570	0	0	0	0
4314	Willamina School District 30J	6/30/2019	Proportion	5.3	1.3	331,966	81,426	62,635	62,635	62,635	18,791	0	0	0	0
4314	Willamina School District 30J	6/30/2019	Contribution	5.3	1.3	(356,096)	(87,344)	(67,188)	(67,188)	(67,188)	(20,156)	0	0	0	0
4314	Willamina School District 30J	6/30/2018	Proportion	5.2	0.2	170,737	6,567	32,834	32,834	32,834	6,567	0	0	0	0
4314	Willamina School District 30J	6/30/2018	Contribution	5.2	0.2	132,768	5,108	25,532	25,532	25,532	0	0	0	0	0
4314	Willamina School District 30J	6/30/2017	Proportion	5.2	0.0	(359,260)	0	(13,820)	0	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2017	Contribution	5.2	0.0	90,658	0	3,488	0	0	0	0	0	0	0
4315	John Day School District	6/30/2022	Proportion	5.4	4.4	(942,982)	(768,356)	(174,626)	(174,626)	(174,626)	(174,626)	(174,626)	(174,626)	(69,852)	0
4315	John Day School District	6/30/2022	Contribution	5.4	4.4	(239,409)	(195,074)	(44,335)	(44,335)	(44,335)	(44,335)	(44,335)	(44,335)	(17,734)	0
4315	John Day School District	6/30/2021	Proportion	5.5	3.5	614,605	391,113	111,746	111,746	111,746	111,746	111,746	111,746	55,875	0
4315	John Day School District	6/30/2021	Contribution	5.5	3.5	(663,854)	(422,452)	(120,701)	(120,701)	(120,701)	(120,701)	(120,701)	(120,701)	(60,349)	0
4315	John Day School District	6/30/2020	Proportion	5.4	2.4	(525,296)	(233,465)	(97,277)	(97,277)	(97,277)	(97,277)	(97,277)	(97,277)	(38,911)	0
4315	John Day School District	6/30/2020	Contribution	5.4	2.4	(179,020)	(79,564)	(33,152)	(33,152)	(33,152)	(13,260)	0	0	0	0
4315	John Day School District	6/30/2019	Proportion	5.3	1.3	279,904	68,656	52,812	52,812	52,812	15,844	0	0	0	0
4315	John Day School District	6/30/2019	Contribution	5.3	1.3	(107,257)	(26,309)	(20,237)	(20,237)	(20,237)	(6,072)	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4315	John Day School District	6/30/2018	Proportion	5.2	0.2	(796,078)	(30,618)	(153,092)	(30,618)	0	0	0	0	0
4315	John Day School District	6/30/2018	Contribution	5.2	0.2	(95,343)	(3,668)	(18,335)	(3,668)	0	0	0	0	0
4315	John Day School District	6/30/2017	Proportion	5.2	0.0	(487,987)	0	(18,767)	0	0	0	0	0	0
4315	John Day School District	6/30/2017	Contribution	5.2	0.0	(35,894)	0	(1,379)	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2022	Proportion	5.4	4.4	(4,474,374)	(3,645,786)	(828,588)	(828,588)	(828,588)	(828,588)	(828,588)	(331,434)	0
4316	Tigard-Tualatin School District 23J	6/30/2022	Contribution	5.4	4.4	3,176,874	2,588,564	588,310	588,310	588,310	588,310	588,310	235,324	0
4316	Tigard-Tualatin School District 23J	6/30/2021	Proportion	5.5	3.5	2,244,432	1,428,274	408,079	408,079	408,079	408,079	204,037	0	0
4316	Tigard-Tualatin School District 23J	6/30/2021	Contribution	5.5	3.5	(12,466,407)	(7,933,169)	(2,266,619)	(2,266,619)	(2,266,619)	(2,266,619)	(1,133,312)	0	0
4316	Tigard-Tualatin School District 23J	6/30/2020	Proportion	5.4	2.4	(2,566,426)	(1,140,634)	(475,264)	(475,264)	(475,264)	(190,106)	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2020	Contribution	5.4	2.4	3,526,470	1,567,320	653,050	653,050	653,050	261,220	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2019	Proportion	5.3	1.3	(5,217,006)	(1,279,642)	(984,341)	(984,341)	(295,301)	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2019	Contribution	5.3	1.3	(195,177)	(47,873)	(36,826)	(36,826)	(11,047)	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2018	Proportion	5.2	0.2	(1,122,352)	(43,167)	(215,837)	(43,167)	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2018	Contribution	5.2	0.2	481,153	18,508	92,529	18,508	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2017	Proportion	5.2	0.0	2,309,582	0	88,832	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2017	Contribution	5.2	0.0	1,471,860	0	56,610	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2022	Proportion	5.4	4.4	(3,245,944)	(2,644,843)	(601,101)	(601,101)	(601,101)	(601,101)	(601,101)	(240,439)	0
4317	Sherwood School District 88J	6/30/2022	Contribution	5.4	4.4	640,600	521,970	118,630	118,630	118,630	118,630	118,630	47,450	0
4317	Sherwood School District 88J	6/30/2021	Proportion	5.5	3.5	279,459	177,837	50,811	50,811	50,811	25,404	0	0	0
4317	Sherwood School District 88J	6/30/2021	Contribution	5.5	3.5	(4,828,225)	(3,072,507)	(877,859)	(877,859)	(877,859)	(877,859)	(438,930)	0	0
4317	Sherwood School District 88J	6/30/2020	Proportion	5.4	2.4	(1,957,502)	(870,002)	(362,500)	(362,500)	(362,500)	(145,002)	0	0	0
4317	Sherwood School District 88J	6/30/2020	Contribution	5.4	2.4	1,092,229	485,434	202,265	202,265	202,265	80,904	0	0	0
4317	Sherwood School District 88J	6/30/2019	Proportion	5.3	1.3	(2,099,062)	(514,866)	(396,049)	(396,049)	(118,817)	0	0	0	0
4317	Sherwood School District 88J	6/30/2019	Contribution	5.3	1.3	(390,213)	(95,713)	(73,625)	(73,625)	(22,088)	0	0	0	0
4317	Sherwood School District 88J	6/30/2018	Proportion	5.2	0.2	(434,644)	(16,719)	(83,585)	(16,719)	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2018	Contribution	5.2	0.2	74,824	2,879	14,389	2,879	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2017	Proportion	5.2	0.0	(321,589)	0	(12,369)	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2017	Contribution	5.2	0.0	474,347	0	18,242	0	0	0	0	0	0
4320	Rainier School District 13	6/30/2022	Proportion	5.4	4.4	(602,930)	(491,276)	(111,654)	(111,654)	(111,654)	(111,654)	(111,654)	(44,660)	0
4320	Rainier School District 13	6/30/2022	Contribution	5.4	4.4	(221,936)	(180,837)	(41,099)	(41,099)	(41,099)	(41,099)	(41,099)	(16,441)	0
4320	Rainier School District 13	6/30/2021	Proportion	5.5	3.5	39,818	25,338	7,240	7,240	7,240	3,618	0	0	0
4320	Rainier School District 13	6/30/2021	Contribution	5.5	3.5	(1,029,248)	(654,976)	(187,136)	(187,136)	(187,136)	(187,136)	(93,568)	0	0
4320	Rainier School District 13	6/30/2020	Proportion	5.4	2.4	(686,598)	(305,154)	(127,148)	(127,148)	(127,148)	(50,858)	0	0	0
4320	Rainier School District 13	6/30/2020	Contribution	5.4	2.4	(273,553)	(121,579)	(50,658)	(50,658)	(50,658)	(20,263)	0	0	0
4320	Rainier School District 13	6/30/2019	Proportion	5.3	1.3	1,409,444	345,712	265,933	265,933	79,779	0	0	0	0
4320	Rainier School District 13	6/30/2019	Contribution	5.3	1.3	(440,861)	(108,137)	(83,181)	(83,181)	(24,956)	0	0	0	0
4320	Rainier School District 13	6/30/2018	Proportion	5.2	0.2	(995,613)	(38,293)	(191,464)	(38,293)	0	0	0	0	0
4320	Rainier School District 13	6/30/2018	Contribution	5.2	0.2	(121,946)	(4,691)	(23,451)	(4,691)	0	0	0	0	0
4320	Rainier School District 13	6/30/2017	Proportion	5.2	0.0	243,327	0	9,357	0	0	0	0	0	0
4320	Rainier School District 13	6/30/2017	Contribution	5.2	0.0	(203,740)	0	(7,835)	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2022	Proportion	5.4	4.4	(12,074,064)	(9,838,126)	(2,235,938)	(2,235,938)	(2,235,938)	(2,235,938)	(2,235,938)	(894,374)	0
4321	North Clackamas School District 12	6/30/2022	Contribution	5.4	4.4	(5,851,189)	(4,767,635)	(1,083,554)	(1,083,554)	(1,083,554)	(1,083,554)	(1,083,554)	(433,419)	0
4321	North Clackamas School District 12	6/30/2021	Proportion	5.5	3.5	13,763,154	8,758,370	2,502,392	2,502,392	2,502,392	1,251,194	0	0	0
4321	North Clackamas School District 12	6/30/2021	Contribution	5.5	3.5	(20,965,532)	(13,341,702)	(3,811,915)	(3,811,915)	(3,811,915)	(3,811,915)	(1,905,957)	0	0
4321	North Clackamas School District 12	6/30/2020	Proportion	5.4	2.4	(3,047,820)	(1,354,587)	(564,411)	(564,411)	(564,411)	(225,765)	0	0	0
4321	North Clackamas School District 12	6/30/2020	Contribution	5.4	2.4	(1,686,384)	(749,505)	(312,293)	(312,293)	(312,293)	(124,919)	0	0	0
4321	North Clackamas School District 12	6/30/2019	Proportion	5.3	1.3	2,292,017	562,193	432,456	432,456	129,737	0	0	0	0
4321	North Clackamas School District 12	6/30/2019	Contribution	5.3	1.3	(5,532,504)	(1,357,028)	(1,043,869)	(1,043,869)	(313,159)	0	0	0	0
4321	North Clackamas School District 12	6/30/2018	Proportion	5.2	0.2	(6,351,706)	(244,296)	(1,221,482)	(244,296)	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2018	Contribution	5.2	0.2	(5,782,564)	(222,404)	(1,112,032)	(222,404)	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2017	Proportion	5.2	0.0	14,237,736	0	547,606	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2017	Contribution	5.2	0.0	(5,060,378)	0	(194,628)	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2022	Proportion	5.4	4.4	(919,367)	(749,114)	(170,253)	(170,253)	(170,253)	(170,253)	(170,253)	(68,102)	0
4323	Estacada School District 108	6/30/2022	Contribution	5.4	4.4	(515,001)	(419,630)	(95,371)	(95,371)	(95,371)	(95,371)	(95,371)	(38,146)	0
4323	Estacada School District 108	6/30/2021	Proportion	5.5	3.5	2,344,897	1,492,207	426,345	426,345	426,345	213,172	0	0	0
4323	Estacada School District 108	6/30/2021	Contribution	5.5	3.5	(2,459,843)	(1,565,355)	(447,244)	(447,244)	(447,244)	(447,244)	(223,623)	0	0
4323	Estacada School District 108	6/30/2020	Proportion	5.4	2.4	349,057	155,137	64,640	64,640	25,857	0	0	0	0
4323	Estacada School District 108	6/30/2020	Contribution	5.4	2.4	(128,021)	(56,897)	(23,708)	(23,708)	(9,481)	0	0	0	0
4323	Estacada School District 108	6/30/2019	Proportion	5.3	1.3	(210,733)	(51,689)	(39,761)	(39,761)	(11,928)	0	0	0	0
4323	Estacada School District 108	6/30/2019	Contribution	5.3	1.3	(464,517)	(113,937)	(87,645)	(87,645)	(26,292)	0	0	0	0
4323	Estacada School District 108	6/30/2018	Proportion	5.2	0.2	(1,140,163)	(43,853)	(219,262)	(43,853)	0	0	0	0	0
4323	Estacada School District 108	6/30/2018	Contribution	5.2	0.2	(452,272)	(17,397)	(86,975)	(17,397)	0	0	0	0	0
4323	Estacada School District 108	6/30/2017	Proportion	5.2	0.0	1,168,666	0	44,951	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2017	Contribution	5.2	0.0	(425,090)	0	(16,350)	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2022	Proportion	5.4	4.4	(4,033,703)	(3,286,721)	(746,982)	(746,982)	(746,982)	(746,982)	(746,982)	(298,793)	0
4324	Centennial School District 28	6/30/2022	Contribution	5.4	4.4	2,005,402	1,634,031	371,371	371,371	371,371	371,371	148,547	0	0
4324	Centennial School District 28	6/30/2021	Proportion	5.5	3.5	(7,113,705)	(4,526,903)	(1,293,401)	(1,293,401)	(1,293,401)	(1,293,401)	(646,700)	0	0
4324	Centennial School District 28	6/30/2021	Contribution	5.5	3.5	(5,612,845)	(3,571,811)	(1,020,517)	(1,020,517)	(1,020,517)	(1,020,517)	(510,260)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4324	Centennial School District 28	6/30/2020	Proportion	5.4	2.4	(2,176,119)	(967,164)	(402,985)	(402,985)	(402,985)	(402,985)	(161,194)	0	0
4324	Centennial School District 28	6/30/2020	Contribution	5.4	2.4	1,770,269	786,785	327,828	327,828	327,828	327,828	131,129	0	0
4324	Centennial School District 28	6/30/2019	Proportion	5.3	1.3	(7,112,573)	(1,744,593)	(1,341,995)	(1,341,995)	(1,341,995)	(402,598)	0	0	0
4324	Centennial School District 28	6/30/2019	Contribution	5.3	1.3	1,048,458	257,170	197,822	197,822	197,822	59,348	0	0	0
4324	Centennial School District 28	6/30/2018	Proportion	5.2	0.2	(810,716)	(31,181)	(155,907)	(31,181)	0	0	0	0	0
4324	Centennial School District 28	6/30/2018	Contribution	5.2	0.2	(101,230)	(3,895)	(19,467)	(3,895)	0	0	0	0	0
4324	Centennial School District 28	6/30/2017	Proportion	5.2	0.0	(1,477,845)	0	(56,840)	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2017	Contribution	5.2	0.0	1,555,388	0	59,823	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2022	Contribution	5.4	4.4	3,876	3,158	718	718	718	718	718	286	0
4326	Harney County School District 3	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2020	Contribution	5.4	2.4	6,566	2,918	1,216	1,216	1,216	486	0	0	0
4326	Harney County School District 3	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2022	Proportion	5.4	4.4	15,010	12,230	2,780	2,780	2,780	2,780	1,110	0	0
4327	Jordan Valley School District 3	6/30/2022	Contribution	5.4	4.4	35,593	29,002	6,591	6,591	6,591	6,591	2,638	0	0
4327	Jordan Valley School District 3	6/30/2021	Proportion	5.5	3.5	(75,026)	(47,744)	(13,641)	(13,641)	(13,641)	(13,641)	(6,821)	0	0
4327	Jordan Valley School District 3	6/30/2021	Contribution	5.5	3.5	(74,475)	(47,393)	(13,541)	(13,541)	(13,541)	(13,541)	(6,770)	0	0
4327	Jordan Valley School District 3	6/30/2020	Proportion	5.4	2.4	(136,273)	(60,565)	(25,236)	(25,236)	(25,236)	(10,093)	0	0	0
4327	Jordan Valley School District 3	6/30/2020	Contribution	5.4	2.4	53,066	23,585	9,827	9,827	9,827	3,931	0	0	0
4327	Jordan Valley School District 3	6/30/2019	Proportion	5.3	1.3	5,047	1,239	952	952	287	0	0	0	0
4327	Jordan Valley School District 3	6/30/2019	Contribution	5.3	1.3	(15,498)	(3,802)	(2,924)	(2,924)	(878)	0	0	0	0
4327	Jordan Valley School District 3	6/30/2018	Proportion	5.2	0.2	82,022	3,157	15,773	3,157	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2018	Contribution	5.2	0.2	9,267	357	1,782	357	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2017	Proportion	5.2	0.0	183,908	0	7,073	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2017	Contribution	5.2	0.0	32,213	0	1,238	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2022	Proportion	5.4	4.4	(1,176,118)	(958,318)	(217,800)	(217,800)	(217,800)	(217,800)	(87,118)	0	0
4329	Gervais School District 1	6/30/2022	Contribution	5.4	4.4	(405,313)	(330,255)	(75,058)	(75,058)	(75,058)	(75,058)	(30,023)	0	0
4329	Gervais School District 1	6/30/2021	Proportion	5.5	3.5	(1,108,388)	(705,338)	(201,525)	(201,525)	(201,525)	(100,763)	0	0	0
4329	Gervais School District 1	6/30/2021	Contribution	5.5	3.5	2,934,275	1,867,265	533,505	533,505	533,505	266,750	0	0	0
4329	Gervais School District 1	6/30/2020	Proportion	5.4	2.4	(519,279)	(231,007)	(96,254)	(96,254)	(38,499)	0	0	0	0
4329	Gervais School District 1	6/30/2020	Contribution	5.4	2.4	(527,638)	(234,505)	(97,711)	(97,711)	(39,083)	0	0	0	0
4329	Gervais School District 1	6/30/2019	Proportion	5.3	1.3	710,829	174,353	134,119	134,119	40,234	0	0	0	0
4329	Gervais School District 1	6/30/2019	Contribution	5.3	1.3	(521,745)	(127,977)	(98,442)	(98,442)	(29,535)	0	0	0	0
4329	Gervais School District 1	6/30/2018	Proportion	5.2	0.2	(595,007)	(22,887)	(114,424)	(22,887)	0	0	0	0	0
4329	Gervais School District 1	6/30/2018	Contribution	5.2	0.2	(339,153)	(13,043)	(65,222)	(13,043)	0	0	0	0	0
4329	Gervais School District 1	6/30/2017	Proportion	5.2	0.0	(158,967)	0	(6,112)	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2017	Contribution	5.2	0.0	(354,292)	0	(13,627)	0	0	0	0	0	0
4330	Vale School District 84	6/30/2022	Proportion	5.4	4.4	(87,345)	(71,170)	(16,175)	(16,175)	(16,175)	(16,175)	(6,470)	0	0
4330	Vale School District 84	6/30/2022	Contribution	5.4	4.4	28,008	22,821	5,187	5,187	5,187	5,187	2,073	0	0
4330	Vale School District 84	6/30/2021	Proportion	5.5	3.5	229,418	145,994	41,712	41,712	41,712	20,858	0	0	0
4330	Vale School District 84	6/30/2021	Contribution	5.5	3.5	(910,846)	(579,630)	(165,608)	(165,608)	(165,608)	(82,806)	0	0	0
4330	Vale School District 84	6/30/2020	Proportion	5.4	2.4	(857,708)	(381,203)	(158,835)	(158,835)	(63,533)	0	0	0	0
4330	Vale School District 84	6/30/2020	Contribution	5.4	2.4	353,843	157,265	65,526	65,526	26,213	0	0	0	0
4330	Vale School District 84	6/30/2019	Proportion	5.3	1.3	(847,244)	(207,816)	(159,857)	(159,857)	(47,959)	0	0	0	0
4330	Vale School District 84	6/30/2019	Contribution	5.3	1.3	6,254	1,534	1,180	1,180	354	0	0	0	0
4330	Vale School District 84	6/30/2018	Proportion	5.2	0.2	(164,441)	(6,326)	(31,623)	(6,326)	0	0	0	0	0
4330	Vale School District 84	6/30/2018	Contribution	5.2	0.2	78,771	3,031	15,148	3,031	0	0	0	0	0
4330	Vale School District 84	6/30/2017	Proportion	5.2	0.0	(133,848)	0	(5,148)	0	0	0	0	0	0
4330	Vale School District 84	6/30/2017	Contribution	5.2	0.0	215,750	0	8,300	0	0	0	0	0	0
4331	Molalla River School District	6/30/2022	Proportion	5.4	4.4	(3,904,252)	(3,181,242)	(723,010)	(723,010)	(723,010)	(723,010)	(289,202)	0	0
4331	Molalla River School District	6/30/2022	Contribution	5.4	4.4	(1,219,457)	(993,632)	(225,825)	(225,825)	(225,825)	(225,825)	(90,332)	0	0
4331	Molalla River School District	6/30/2021	Proportion	5.5	3.5	4,461,627	2,839,217	811,205	811,205	811,205	405,602	0	0	0
4331	Molalla River School District	6/30/2021	Contribution	5.5	3.5	(3,101,283)	(1,973,543)	(563,870)	(563,870)	(563,870)	(281,933)	0	0	0
4331	Molalla River School District	6/30/2020	Proportion	5.4	2.4	(2,295,048)	(1,020,021)	(425,009)	(425,009)	(425,009)	(170,003)	0	0	0
4331	Molalla River School District	6/30/2020	Contribution	5.4	2.4	(1,085,991)	(482,664)	(201,109)	(201,109)	(201,109)	(80,446)	0	0	0
4331	Molalla River School District	6/30/2019	Proportion	5.3	1.3	2,428,898	595,766	458,283	458,283	137,483	0	0	0	0
4331	Molalla River School District	6/30/2019	Contribution	5.3	1.3	(1,463,781)	(359,041)	(276,185)	(276,185)	(82,856)	0	0	0	0
4331	Molalla River School District	6/30/2018	Proportion	5.2	0.2	(2,955,558)	(113,673)	(568,377)	(113,673)	0	0	0	0	0
4331	Molalla River School District	6/30/2018	Contribution	5.2	0.2	(762,240)	(29,315)	(146,585)	(29,315)	0	0	0	0	0
4331	Molalla River School District	6/30/2017	Proportion	5.2	0.0	2,754,052	0	105,927	0	0	0	0	0	0
4331	Molalla River School District	6/30/2017	Contribution	5.2	0.0	(1,000,681)	0	(38,486)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4332	Gresham-Barlow School District 10	6/30/2022	Proportion	5.4	4.4	(10,608,318)	(8,643,815)	(1,964,503)	(1,964,503)	(1,964,503)	(1,964,503)	(1,964,503)	(1,964,503)	(1,964,503)	(785,803)
4332	Gresham-Barlow School District 10	6/30/2022	Contribution	5.4	4.4	355,596	289,745	65,851	65,851	65,851	65,851	65,851	65,851	65,851	26,341
4332	Gresham-Barlow School District 10	6/30/2021	Proportion	5.5	3.5	5,309,322	3,378,660	965,331	965,331	965,331	965,331	965,331	965,331	965,331	482,667
4332	Gresham-Barlow School District 10	6/30/2021	Contribution	5.5	3.5	(8,781,827)	(5,588,435)	(1,596,696)	(1,596,696)	(1,596,696)	(1,596,696)	(1,596,696)	(1,596,696)	(1,596,696)	(798,347)
4332	Gresham-Barlow School District 10	6/30/2020	Proportion	5.4	2.4	(8,293,394)	(3,685,952)	(1,535,814)	(1,535,814)	(1,535,814)	(1,535,814)	(1,535,814)	(1,535,814)	(1,535,814)	0
4332	Gresham-Barlow School District 10	6/30/2020	Contribution	5.4	2.4	(189,606)	(84,270)	(35,112)	(35,112)	(35,112)	(35,112)	(35,112)	(35,112)	(35,112)	0
4332	Gresham-Barlow School District 10	6/30/2019	Proportion	5.3	1.3	189,028	46,364	35,666	35,666	35,666	35,666	35,666	35,666	35,666	0
4332	Gresham-Barlow School District 10	6/30/2019	Contribution	5.3	1.3	(3,241,030)	(794,970)	(611,515)	(611,515)	(611,515)	(611,515)	(611,515)	(611,515)	(611,515)	0
4332	Gresham-Barlow School District 10	6/30/2018	Proportion	5.2	0.2	(6,476,731)	(249,106)	(1,245,525)	(1,245,525)	(1,245,525)	(1,245,525)	(1,245,525)	(1,245,525)	(1,245,525)	0
4332	Gresham-Barlow School District 10	6/30/2018	Contribution	5.2	0.2	(2,230,452)	(85,787)	(428,933)	(428,933)	(428,933)	(428,933)	(428,933)	(428,933)	(428,933)	0
4332	Gresham-Barlow School District 10	6/30/2017	Proportion	5.2	0.0	3,424,840	0	131,725	131,725	131,725	131,725	131,725	131,725	131,725	0
4332	Gresham-Barlow School District 10	6/30/2017	Contribution	5.2	0.0	(1,887,071)	0	(72,581)	(72,581)	(72,581)	(72,581)	(72,581)	(72,581)	(72,581)	0
4333	Canby School District	6/30/2022	Proportion	5.4	4.4	(6,336,991)	(5,163,474)	(1,173,517)	(1,173,517)	(1,173,517)	(1,173,517)	(1,173,517)	(1,173,517)	(1,173,517)	(469,406)
4333	Canby School District	6/30/2022	Contribution	5.4	4.4	(1,815,511)	(1,479,305)	(336,206)	(336,206)	(336,206)	(336,206)	(336,206)	(336,206)	(336,206)	(134,481)
4333	Canby School District	6/30/2021	Proportion	5.5	3.5	3,698,019	2,353,285	672,367	672,367	672,367	672,367	672,367	672,367	672,367	336,184
4333	Canby School District	6/30/2021	Contribution	5.5	3.5	(6,023,820)	(3,833,340)	(1,095,240)	(1,095,240)	(1,095,240)	(1,095,240)	(1,095,240)	(1,095,240)	(1,095,240)	(547,620)
4333	Canby School District	6/30/2020	Proportion	5.4	2.4	(2,505,394)	(1,113,508)	(463,962)	(463,962)	(463,962)	(463,962)	(463,962)	(463,962)	(463,962)	0
4333	Canby School District	6/30/2020	Contribution	5.4	2.4	(1,615,080)	(717,813)	(299,089)	(299,089)	(299,089)	(299,089)	(299,089)	(299,089)	(299,089)	0
4333	Canby School District	6/30/2019	Proportion	5.3	1.3	4,056,876	765,448	229,636	229,636	229,636	229,636	229,636	229,636	229,636	0
4333	Canby School District	6/30/2019	Contribution	5.3	1.3	(2,395,866)	(587,666)	(452,050)	(452,050)	(452,050)	(452,050)	(452,050)	(452,050)	(452,050)	0
4333	Canby School District	6/30/2018	Proportion	5.2	0.2	(3,295,615)	(126,755)	(633,772)	(633,772)	(633,772)	(633,772)	(633,772)	(633,772)	(633,772)	0
4333	Canby School District	6/30/2018	Contribution	5.2	0.2	(1,942,613)	(74,718)	(373,579)	(373,579)	(373,579)	(373,579)	(373,579)	(373,579)	(373,579)	0
4333	Canby School District	6/30/2017	Proportion	5.2	0.0	3,644,617	0	140,177	140,177	140,177	140,177	140,177	140,177	140,177	0
4333	Canby School District	6/30/2017	Contribution	5.2	0.0	(1,976,347)	0	(76,012)	(76,012)	(76,012)	(76,012)	(76,012)	(76,012)	(76,012)	0
4334	Cascade School District 5	6/30/2022	Proportion	5.4	4.4	(2,581,014)	(2,103,048)	(477,966)	(477,966)	(477,966)	(477,966)	(477,966)	(477,966)	(477,966)	(191,184)
4334	Cascade School District 5	6/30/2022	Contribution	5.4	4.4	(268,820)	(219,039)	(49,781)	(49,781)	(49,781)	(49,781)	(49,781)	(49,781)	(49,781)	(19,915)
4334	Cascade School District 5	6/30/2021	Proportion	5.5	3.5	860,649	547,685	156,482	156,482	156,482	156,482	156,482	156,482	156,482	78,239
4334	Cascade School District 5	6/30/2021	Contribution	5.5	3.5	(2,815,942)	(1,791,964)	(511,989)	(511,989)	(511,989)	(511,989)	(511,989)	(511,989)	(511,989)	(255,997)
4334	Cascade School District 5	6/30/2020	Proportion	5.4	2.4	(41,483)	(18,437)	(7,682)	(7,682)	(7,682)	(7,682)	(7,682)	(7,682)	(7,682)	(3,073)
4334	Cascade School District 5	6/30/2020	Contribution	5.4	2.4	(574,379)	(255,281)	(106,366)	(106,366)	(106,366)	(106,366)	(106,366)	(106,366)	(106,366)	0
4334	Cascade School District 5	6/30/2019	Proportion	5.3	1.3	1,494,477	366,569	281,977	281,977	281,977	281,977	281,977	281,977	281,977	0
4334	Cascade School District 5	6/30/2019	Contribution	5.3	1.3	(901,905)	(221,221)	(170,171)	(170,171)	(170,171)	(170,171)	(170,171)	(170,171)	(170,171)	0
4334	Cascade School District 5	6/30/2018	Proportion	5.2	0.2	(450,257)	(17,317)	(86,588)	(86,588)	(86,588)	(86,588)	(86,588)	(86,588)	(86,588)	0
4334	Cascade School District 5	6/30/2018	Contribution	5.2	0.2	(703,455)	(27,055)	(135,280)	(135,280)	(135,280)	(135,280)	(135,280)	(135,280)	(135,280)	0
4334	Cascade School District 5	6/30/2017	Proportion	5.2	0.0	987,193	0	37,968	37,968	37,968	37,968	37,968	37,968	37,968	0
4334	Cascade School District 5	6/30/2017	Contribution	5.2	0.0	(632,258)	0	(24,318)	(24,318)	(24,318)	(24,318)	(24,318)	(24,318)	(24,318)	0
4335	Milton-Freewater Unified School District 7	6/30/2022	Proportion	5.4	4.4	(3,429,910)	(2,794,741)	(635,169)	(635,169)	(635,169)	(635,169)	(635,169)	(635,169)	(635,169)	(254,065)
4335	Milton-Freewater Unified School District 7	6/30/2022	Contribution	5.4	4.4	(518,405)	(422,404)	(96,001)	(96,001)	(96,001)	(96,001)	(96,001)	(96,001)	(96,001)	(38,400)
4335	Milton-Freewater Unified School District 7	6/30/2021	Proportion	5.5	3.5	(2,480,129)	(1,578,263)	(450,933)	(450,933)	(450,933)	(450,933)	(450,933)	(450,933)	(450,933)	(225,464)
4335	Milton-Freewater Unified School District 7	6/30/2021	Contribution	5.5	3.5	6,375,155	4,056,917	1,159,119	1,159,119	1,159,119	1,159,119	1,159,119	1,159,119	1,159,119	579,560
4335	Milton-Freewater Unified School District 7	6/30/2020	Proportion	5.4	2.4	(620,219)	(275,654)	(114,855)	(114,855)	(114,855)	(114,855)	(114,855)	(114,855)	(114,855)	0
4335	Milton-Freewater Unified School District 7	6/30/2020	Contribution	5.4	2.4	(664,234)	(295,216)	(123,006)	(123,006)	(123,006)	(123,006)	(123,006)	(123,006)	(123,006)	0
4335	Milton-Freewater Unified School District 7	6/30/2019	Proportion	5.3	1.3	1,857,374	455,582	350,448	350,448	350,448	350,448	350,448	350,448	350,448	0
4335	Milton-Freewater Unified School District 7	6/30/2019	Contribution	5.3	1.3	(928,966)	(227,858)	(175,277)	(175,277)	(175,277)	(175,277)	(175,277)	(175,277)	(175,277)	0
4335	Milton-Freewater Unified School District 7	6/30/2018	Proportion	5.2	0.2	(713,486)	(137,209)	(27,441)	(27,441)	(27,441)	(27,441)	(27,441)	(27,441)	(27,441)	0
4335	Milton-Freewater Unified School District 7	6/30/2018	Contribution	5.2	0.2	(735,954)	(28,304)	(141,530)	(141,530)	(141,530)	(141,530)	(141,530)	(141,530)	(141,530)	0
4335	Milton-Freewater Unified School District 7	6/30/2017	Proportion	5.2	0.0	684,184	0	26,314	26,314	26,314	26,314	26,314	26,314	26,314	0
4335	Milton-Freewater Unified School District 7	6/30/2017	Contribution	5.2	0.0	(629,594)	0	(24,214)	(24,214)	(24,214)	(24,214)	(24,214)	(24,214)	(24,214)	0
4336	Nestucca Valley School District 101	6/30/2022	Proportion	5.4	4.4	484,318	394,629	89,689	89,689	89,689	89,689	89,689	89,689	89,689	35,873
4336	Nestucca Valley School District 101	6/30/2022	Contribution	5.4	4.4	10,518	8,570	1,948	1,948	1,948	1,948	1,948	1,948	1,948	778
4336	Nestucca Valley School District 101	6/30/2021	Proportion	5.5	3.5	21,887	13,929	3,979	3,979	3,979	3,979	3,979	3,979	3,979	0
4336	Nestucca Valley School District 101	6/30/2021	Contribution	5.5	3.5	(474,138)	(301,724)	(86,207)	(86,207)	(86,207)	(86,207)	(86,207)	(86,207)	(86,207)	(43,103)
4336	Nestucca Valley School District 101	6/30/2020	Proportion	5.4	2.4	433,172	192,521	80,217	80,217	80,217	80,217	80,217	80,217	80,217	0
4336	Nestucca Valley School District 101	6/30/2020	Contribution	5.4	2.4	81,758	36,338	15,140	15,140	15,140	15,140	15,140	15,140	15,140	0
4336	Nestucca Valley School District 101	6/30/2019	Proportion	5.3	1.3	(320,754)	(78,674)	(60,520)	(60,520)	(60,520)	(60,520)	(60,520)	(60,520)	(60,520)	0
4336	Nestucca Valley School District 101	6/30/2019	Contribution	5.3	1.3	(27,439)	(6,731)	(5,177)	(5,177)	(5,177)	(5,177)	(5,177)	(5,177)	(5,177)	0
4336	Nestucca Valley School District 101	6/30/2018	Proportion	5.2	0.2	(295,950)	(11,385)	(56,913)	(56,913)	(56,913)	(56,913)	(56,913)	(56,913)	(56,913)	0
4336	Nestucca Valley School District 101	6/30/2018	Contribution	5.2	0.2	(47,944)	(1,844)	(9,220)	(9,220)	(9,220)	(9,220)	(9,220)	(9,220)	(9,220)	0
4336	Nestucca Valley School District 101	6/30/2017	Proportion	5.2	0.0	(185,791)	0	(7,146)	(7,146)	(7,146)	(7,146)	(7,146)	(7,146)	(7,146)	0
4336	Nestucca Valley School District 101	6/30/2017	Contribution	5.2	0.0	28,629	0	1,099	1,099	1,099	1,099	1,099	1,099	1,099	0
4337	Sherman County School District	6/30/2022	Proportion	5.4	4.4	(495,400)	(403,659)	(91,741)	(91,741)	(91,741)	(91,741)	(91,741)	(91,741)	(91,741)	(36,695)
4337	Sherman County School District	6/30/2022	Contribution	5.4	4.4	157,381									

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4337	Sherman County School District	6/30/2018	Proportion	5.2	0.2	(170,071)	(6,541)	(32,706)	(6,541)	0	0	0	0	0
4337	Sherman County School District	6/30/2018	Contribution	5.2	0.2	6,928	268	1,332	268	0	0	0	0	0
4337	Sherman County School District	6/30/2017	Proportion	5.2	0.0	(229,384)	0	(8,824)	0	0	0	0	0	0
4337	Sherman County School District	6/30/2017	Contribution	5.2	0.0	10,908	0	418	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2022	Proportion	5.4	4.4	(3,742,664)	(3,049,578)	(693,086)	(693,086)	(693,086)	(693,086)	(693,086)	(277,234)	0
4338	Three Rivers U J School District	6/30/2022	Contribution	5.4	4.4	(357,619)	(291,393)	(66,226)	(66,226)	(66,226)	(66,226)	(66,226)	(26,489)	0
4338	Three Rivers U J School District	6/30/2021	Proportion	5.5	3.5	532,163	338,649	96,757	96,757	96,757	96,757	96,757	48,378	0
4338	Three Rivers U J School District	6/30/2021	Contribution	5.5	3.5	(4,853,425)	(3,088,543)	(882,441)	(882,441)	(882,441)	(882,441)	(441,220)	0	0
4338	Three Rivers U J School District	6/30/2020	Proportion	5.4	2.4	(2,898,131)	(1,288,058)	(536,691)	(536,691)	(536,691)	(536,691)	(214,676)	0	0
4338	Three Rivers U J School District	6/30/2020	Contribution	5.4	2.4	6,529	2,902	1,209	1,209	1,209	484	0	0	0
4338	Three Rivers U J School District	6/30/2019	Proportion	5.3	1.3	528,801	129,705	99,774	99,774	29,931	0	0	0	0
4338	Three Rivers U J School District	6/30/2019	Contribution	5.3	1.3	(1,108,553)	(271,909)	(209,161)	(209,161)	(62,748)	0	0	0	0
4338	Three Rivers U J School District	6/30/2018	Proportion	5.2	0.2	(1,473,992)	(56,692)	(283,460)	(56,692)	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2018	Contribution	5.2	0.2	(1,221,613)	(46,983)	(234,926)	(46,983)	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2017	Proportion	5.2	0.0	458,393	0	17,633	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2017	Contribution	5.2	0.0	333,525	0	12,830	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2022	Proportion	5.4	4.4	2,489,309	2,028,326	460,983	460,983	460,983	460,983	460,983	184,394	0
4339	Lebanon Community School District	6/30/2022	Contribution	5.4	4.4	795,638	648,298	147,340	147,340	147,340	147,340	147,340	58,938	0
4339	Lebanon Community School District	6/30/2021	Proportion	5.5	3.5	(4,738,959)	(3,015,701)	(861,629)	(861,629)	(861,629)	(861,629)	(430,814)	0	0
4339	Lebanon Community School District	6/30/2021	Contribution	5.5	3.5	(2,998,281)	(1,907,997)	(545,142)	(545,142)	(545,142)	(545,142)	(272,571)	0	0
4339	Lebanon Community School District	6/30/2020	Proportion	5.4	2.4	1,107,349	492,154	205,065	205,065	205,065	82,024	0	0	0
4339	Lebanon Community School District	6/30/2020	Contribution	5.4	2.4	725,085	322,260	134,275	134,275	134,275	53,710	0	0	0
4339	Lebanon Community School District	6/30/2019	Proportion	5.3	1.3	(523,310)	(128,358)	(98,738)	(98,738)	(29,620)	0	0	0	0
4339	Lebanon Community School District	6/30/2019	Contribution	5.3	1.3	145,532	35,696	27,459	27,459	8,237	0	0	0	0
4339	Lebanon Community School District	6/30/2018	Proportion	5.2	0.2	(1,490,317)	(57,322)	(286,599)	(57,322)	0	0	0	0	0
4339	Lebanon Community School District	6/30/2018	Contribution	5.2	0.2	587,594	22,599	112,999	22,599	0	0	0	0	0
4339	Lebanon Community School District	6/30/2017	Proportion	5.2	0.0	908,791	0	34,951	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2017	Contribution	5.2	0.0	632,808	0	24,338	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2022	Proportion	5.4	4.4	(407,829)	(332,305)	(75,524)	(75,524)	(75,524)	(75,524)	(75,524)	(30,209)	0
4340	Monroe School District 1J	6/30/2022	Contribution	5.4	4.4	(40,670)	(33,139)	(7,531)	(7,531)	(7,531)	(7,531)	(7,531)	(3,015)	0
4340	Monroe School District 1J	6/30/2021	Proportion	5.5	3.5	25,518	16,238	4,640	4,640	4,640	4,640	2,318	0	0
4340	Monroe School District 1J	6/30/2021	Contribution	5.5	3.5	(411,383)	(261,789)	(74,797)	(74,797)	(74,797)	(74,797)	(37,398)	0	0
4340	Monroe School District 1J	6/30/2020	Proportion	5.4	2.4	(512,214)	(227,652)	(94,854)	(94,854)	(94,854)	(37,944)	0	0	0
4340	Monroe School District 1J	6/30/2020	Contribution	5.4	2.4	29,699	13,199	5,500	5,500	5,500	2,199	0	0	0
4340	Monroe School District 1J	6/30/2019	Proportion	5.3	1.3	(133,157)	(32,661)	(25,124)	(25,124)	(7,537)	0	0	0	0
4340	Monroe School District 1J	6/30/2019	Contribution	5.3	1.3	(119,760)	(29,376)	(22,596)	(22,596)	(6,780)	0	0	0	0
4340	Monroe School District 1J	6/30/2018	Proportion	5.2	0.2	(562,542)	(21,637)	(108,181)	(21,637)	0	0	0	0	0
4340	Monroe School District 1J	6/30/2018	Contribution	5.2	0.2	(42,418)	(1,633)	(8,157)	(1,633)	0	0	0	0	0
4340	Monroe School District 1J	6/30/2017	Proportion	5.2	0.0	(64,800)	0	(2,490)	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2017	Contribution	5.2	0.0	(67,387)	0	(2,592)	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2022	Proportion	5.4	4.4	(19,816,351)	(16,146,656)	(3,669,695)	(3,669,695)	(3,669,695)	(3,669,695)	(3,669,695)	(1,467,876)	0
4341	Hillsboro School District 1J	6/30/2022	Contribution	5.4	4.4	2,276,422	1,854,862	421,560	421,560	421,560	421,560	421,560	168,622	0
4341	Hillsboro School District 1J	6/30/2021	Proportion	5.5	3.5	(1,722,398)	(1,096,072)	(313,163)	(313,163)	(313,163)	(313,163)	(156,583)	0	0
4341	Hillsboro School District 1J	6/30/2021	Contribution	5.5	3.5	(21,172,628)	(13,473,490)	(3,849,569)	(3,849,569)	(3,849,569)	(3,849,569)	(1,924,783)	0	0
4341	Hillsboro School District 1J	6/30/2020	Proportion	5.4	2.4	(12,501,257)	(5,556,113)	(2,315,048)	(2,315,048)	(2,315,048)	(926,017)	0	0	0
4341	Hillsboro School District 1J	6/30/2020	Contribution	5.4	2.4	379,433	168,638	70,265	70,265	70,265	28,108	0	0	0
4341	Hillsboro School District 1J	6/30/2019	Proportion	5.3	1.3	(2,821,538)	(692,074)	(532,366)	(532,366)	(159,708)	0	0	0	0
4341	Hillsboro School District 1J	6/30/2019	Contribution	5.3	1.3	(4,411,138)	(1,081,978)	(832,290)	(832,290)	(249,688)	0	0	0	0
4341	Hillsboro School District 1J	6/30/2018	Proportion	5.2	0.2	(7,943,123)	(305,503)	(1,527,524)	(305,503)	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2018	Contribution	5.2	0.2	(4,356,189)	(167,544)	(837,729)	(167,544)	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2017	Proportion	5.2	0.0	7,248,687	0	278,797	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2017	Contribution	5.2	0.0	(2,190,383)	0	(84,243)	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2022	Proportion	5.4	4.4	(4,149,165)	(3,380,801)	(768,364)	(768,364)	(768,364)	(768,364)	(768,364)	(307,345)	0
4342	North Santiam School District 29J	6/30/2022	Contribution	5.4	4.4	(392,106)	(319,494)	(72,612)	(72,612)	(72,612)	(72,612)	(72,612)	(29,046)	0
4342	North Santiam School District 29J	6/30/2021	Proportion	5.5	3.5	(6,017,839)	(3,829,533)	(1,094,153)	(1,094,153)	(1,094,153)	(1,094,153)	(547,074)	0	0
4342	North Santiam School District 29J	6/30/2021	Contribution	5.5	3.5	13,005,491	8,276,221	2,364,635	2,364,635	2,364,635	2,364,635	1,182,316	0	0
4342	North Santiam School District 29J	6/30/2020	Proportion	5.4	2.4	(902,993)	(401,330)	(167,221)	(167,221)	(167,221)	(66,888)	0	0	0
4342	North Santiam School District 29J	6/30/2020	Contribution	5.4	2.4	(591,393)	(262,842)	(109,517)	(109,517)	(109,517)	(43,808)	0	0	0
4342	North Santiam School District 29J	6/30/2019	Proportion	5.3	1.3	781,521	191,693	147,457	147,457	44,236	0	0	0	0
4342	North Santiam School District 29J	6/30/2019	Contribution	5.3	1.3	(1,233,207)	(302,483)	(232,681)	(232,681)	(69,802)	0	0	0	0
4342	North Santiam School District 29J	6/30/2018	Proportion	5.2	0.2	(1,430,151)	(55,006)	(275,029)	(55,006)	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2018	Contribution	5.2	0.2	(637,939)	(24,534)	(122,681)	(24,534)	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2017	Proportion	5.2	0.0	632,343	0	24,323	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2017	Contribution	5.2	0.0	(1,080,333)	0	(41,553)	0	0	0	0	0	0
4343	Harrisburg School District 7	6/30/2022	Proportion	5.4	4.4	604,749	492,758	111,991	111,991	111,991	111,991	111,991	44,794	0
4343	Harrisburg School District 7	6/30/2022	Contribution	5.4	4.4	102,250	83,315	18,935	18,935	18,935	18,935	18,935	7,575	0
4343	Harrisburg School District 7	6/30/2021	Proportion	5.5	3.5	229,075	145,775	41,650	41,650	41,650	41,650	20,825	0	0
4343	Harrisburg School District 7	6/30/2021	Contribution	5.5	3.5	(603,634)	(384,130)	(109,752)	(109,752)	(109,752)	(109,752)	(54,874)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4343	Harrisburg School District 7	6/30/2020	Proportion	5.4	2.4	(1,436,571)	(638,475)	(266,032)	(266,032)	(266,032)	(266,032)	(106,411)	0	0
4343	Harrisburg School District 7	6/30/2020	Contribution	5.4	2.4	350,095	155,599	64,832	64,832	64,832	64,832	25,935	0	0
4343	Harrisburg School District 7	6/30/2019	Proportion	5.3	1.3	(1,455,831)	(357,091)	(274,685)	(274,685)	(274,685)	(82,406)	0	0	0
4343	Harrisburg School District 7	6/30/2019	Contribution	5.3	1.3	(233,345)	(57,237)	(44,027)	(44,027)	(44,027)	(13,210)	0	0	0
4343	Harrisburg School District 7	6/30/2018	Proportion	5.2	0.2	210,002	8,077	40,385	40,385	40,385	0	0	0	0
4343	Harrisburg School District 7	6/30/2018	Contribution	5.2	0.2	142,673	5,488	27,437	27,437	27,437	0	0	0	0
4343	Harrisburg School District 7	6/30/2017	Proportion	5.2	0.0	(470,788)	0	(18,108)	0	0	0	0	0	0
4343	Harrisburg School District 7	6/30/2017	Contribution	5.2	0.0	161,854	0	6,224	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2022	Proportion	5.4	4.4	239,803	195,395	44,408	44,408	44,408	44,408	44,408	44,408	17,763
4344	South Wasco County School District 1	6/30/2022	Contribution	5.4	4.4	338,497	275,812	62,685	62,685	62,685	62,685	62,685	62,685	25,072
4344	South Wasco County School District 1	6/30/2021	Proportion	5.5	3.5	(146,980)	(93,532)	(26,724)	(26,724)	(26,724)	(26,724)	(13,360)	0	0
4344	South Wasco County School District 1	6/30/2021	Contribution	5.5	3.5	(339,499)	(216,045)	(61,727)	(61,727)	(61,727)	(61,727)	(30,864)	0	0
4344	South Wasco County School District 1	6/30/2020	Proportion	5.4	2.4	147,676	65,635	27,347	27,347	27,347	10,941	0	0	0
4344	South Wasco County School District 1	6/30/2020	Contribution	5.4	2.4	158,124	70,278	29,282	29,282	29,282	11,714	0	0	0
4344	South Wasco County School District 1	6/30/2019	Proportion	5.3	1.3	(478,425)	(117,349)	(90,269)	(90,269)	(90,269)	(27,080)	0	0	0
4344	South Wasco County School District 1	6/30/2019	Contribution	5.3	1.3	102,054	25,034	19,255	19,255	19,255	5,779	0	0	0
4344	South Wasco County School District 1	6/30/2018	Proportion	5.2	0.2	138,100	5,310	26,558	26,558	26,558	0	0	0	0
4344	South Wasco County School District 1	6/30/2018	Contribution	5.2	0.2	(32,424)	(1,249)	(6,235)	(6,235)	(6,235)	0	0	0	0
4344	South Wasco County School District 1	6/30/2017	Proportion	5.2	0.0	(95,655)	0	(3,680)	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2017	Contribution	5.2	0.0	87,579	0	3,369	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2022	Proportion	5.4	4.4	670,801	546,579	124,222	124,222	124,222	124,222	124,222	124,222	49,691
4345	Oregon Trail School District 46	6/30/2022	Contribution	5.4	4.4	1,274,744	1,038,680	236,064	236,064	236,064	236,064	236,064	236,064	94,424
4345	Oregon Trail School District 46	6/30/2021	Proportion	5.5	3.5	156,407	99,531	28,438	28,438	28,438	28,438	14,217	0	0
4345	Oregon Trail School District 46	6/30/2021	Contribution	5.5	3.5	(2,733,840)	(1,739,716)	(497,062)	(497,062)	(497,062)	(497,062)	(248,530)	0	0
4345	Oregon Trail School District 46	6/30/2020	Proportion	5.4	2.4	(1,922,815)	(854,584)	(356,077)	(356,077)	(356,077)	(142,430)	0	0	0
4345	Oregon Trail School District 46	6/30/2020	Contribution	5.4	2.4	3,025,748	1,344,776	560,324	560,324	560,324	224,128	0	0	0
4345	Oregon Trail School District 46	6/30/2019	Proportion	5.3	1.3	(1,730,895)	(424,559)	(326,584)	(326,584)	(326,584)	(97,975)	0	0	0
4345	Oregon Trail School District 46	6/30/2019	Contribution	5.3	1.3	343,343	84,215	64,782	64,782	64,782	19,433	0	0	0
4345	Oregon Trail School District 46	6/30/2018	Proportion	5.2	0.2	(1,134,535)	(43,635)	(218,180)	(43,635)	(43,635)	0	0	0	0
4345	Oregon Trail School District 46	6/30/2018	Contribution	5.2	0.2	601,894	23,149	115,749	23,149	23,149	0	0	0	0
4345	Oregon Trail School District 46	6/30/2017	Proportion	5.2	0.0	(1,157,531)	0	(44,521)	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2017	Contribution	5.2	0.0	908,694	0	34,949	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2022	Proportion	5.4	4.4	393,332	320,493	72,839	72,839	72,839	72,839	72,839	72,839	29,137
4346	Knappa School District 4	6/30/2022	Contribution	5.4	4.4	68,218	55,585	12,633	12,633	12,633	12,633	12,633	12,633	5,053
4346	Knappa School District 4	6/30/2021	Proportion	5.5	3.5	(121,733)	(77,467)	(22,133)	(22,133)	(22,133)	(22,133)	(11,068)	0	0
4346	Knappa School District 4	6/30/2021	Contribution	5.5	3.5	(406,221)	(258,505)	(73,858)	(73,858)	(73,858)	(73,858)	(36,931)	0	0
4346	Knappa School District 4	6/30/2020	Proportion	5.4	2.4	207,547	92,242	38,435	38,435	38,435	15,372	0	0	0
4346	Knappa School District 4	6/30/2020	Contribution	5.4	2.4	195,820	87,031	36,263	36,263	36,263	14,505	0	0	0
4346	Knappa School District 4	6/30/2019	Proportion	5.3	1.3	(782,350)	(191,898)	(147,613)	(147,613)	(147,613)	(44,285)	0	0	0
4346	Knappa School District 4	6/30/2019	Contribution	5.3	1.3	60,565	14,857	11,427	11,427	11,427	3,430	0	0	0
4346	Knappa School District 4	6/30/2018	Proportion	5.2	0.2	244,767	9,412	47,071	9,412	9,412	0	0	0	0
4346	Knappa School District 4	6/30/2018	Contribution	5.2	0.2	1,393	53	268	53	0	0	0	0	0
4346	Knappa School District 4	6/30/2017	Proportion	5.2	0.0	(181,797)	0	(6,992)	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2017	Contribution	5.2	0.0	144,090	0	5,540	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2022	Proportion	5.4	4.4	112,325	91,524	20,801	20,801	20,801	20,801	20,801	20,801	8,320
4347	Clatskanie School District 6J	6/30/2022	Contribution	5.4	4.4	261,912	213,410	48,502	48,502	48,502	48,502	48,502	48,502	19,402
4347	Clatskanie School District 6J	6/30/2021	Proportion	5.5	3.5	247,717	157,639	45,039	45,039	45,039	45,039	22,522	0	0
4347	Clatskanie School District 6J	6/30/2021	Contribution	5.5	3.5	(832,963)	(530,067)	(151,448)	(151,448)	(151,448)	(151,448)	(75,723)	0	0
4347	Clatskanie School District 6J	6/30/2020	Proportion	5.4	2.4	298,532	132,680	55,284	55,284	55,284	22,112	0	0	0
4347	Clatskanie School District 6J	6/30/2020	Contribution	5.4	2.4	258,331	114,814	47,839	47,839	47,839	19,136	0	0	0
4347	Clatskanie School District 6J	6/30/2019	Proportion	5.3	1.3	(1,202,294)	(294,902)	(226,848)	(226,848)	(226,848)	(68,054)	0	0	0
4347	Clatskanie School District 6J	6/30/2019	Contribution	5.3	1.3	88,613	21,737	16,719	16,719	16,719	5,018	0	0	0
4347	Clatskanie School District 6J	6/30/2018	Proportion	5.2	0.2	439,535	16,905	84,526	16,905	16,905	0	0	0	0
4347	Clatskanie School District 6J	6/30/2018	Contribution	5.2	0.2	3,455	135	664	135	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2017	Proportion	5.2	0.0	(204,383)	0	(7,863)	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2017	Contribution	5.2	0.0	208,960	0	8,035	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2022	Proportion	5.4	4.4	(19,978)	(16,278)	(3,700)	(3,700)	(3,700)	(3,700)	(3,700)	(3,700)	(1,478)
4348	Lourdes Charter School	6/30/2022	Contribution	5.4	4.4	13,444	10,954	2,490	2,490	2,490	2,490	2,490	2,490	994
4348	Lourdes Charter School	6/30/2021	Proportion	5.5	3.5	101,212	64,408	18,402	18,402	18,402	18,402	9,202	0	0
4348	Lourdes Charter School	6/30/2021	Contribution	5.5	3.5	(20,937)	(13,323)	(3,807)	(3,807)	(3,807)	(3,807)	(1,907)	0	0
4348	Lourdes Charter School	6/30/2020	Proportion	5.4	2.4	78,247	34,777	14,490	14,490	14,490	5,797	0	0	0
4348	Lourdes Charter School	6/30/2020	Contribution	5.4	2.4	24,886	11,059	4,609	4,609	4,609	1,841	0	0	0
4348	Lourdes Charter School	6/30/2019	Proportion	5.3	1.3	(185,183)	(45,423)	(34,940)	(34,940)	(34,940)	(10,483)	0	0	0
4348	Lourdes Charter School	6/30/2019	Contribution	5.3	1.3	28,122	6,898	5,306	5,306	5,306	1,592	0	0	0
4348	Lourdes Charter School	6/30/2018	Proportion	5.2	0.2	(35,457)	(1,362)	(6,819)	(1,362)	(1,362)	0	0	0	0
4348	Lourdes Charter School	6/30/2018	Contribution	5.2	0.2	(1,651)	(61)	(318)	(61)	0	0	0	0	0
4348	Lourdes Charter School	6/30/2017	Proportion	5.2	0.0	(20,472)	0	(787)	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2017	Contribution	5.2	0.0	5,573	0	213	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
4350	RidgeLine Montessori	6/30/2022	Proportion	5.4	4.4	(87,825)	(71,561)	(16,264)	(16,264)	(16,264)	(16,264)	(16,264)	(16,264)	(6,505)	0	
4350	RidgeLine Montessori	6/30/2022	Contribution	5.4	4.4	78,606	64,049	14,557	14,557	14,557	14,557	14,557	14,557	5,821	0	
4350	RidgeLine Montessori	6/30/2021	Proportion	5.5	3.5	155,924	99,224	28,350	28,350	28,350	28,350	28,350	28,350	14,174	0	
4350	RidgeLine Montessori	6/30/2021	Contribution	5.5	3.5	(174,826)	(111,252)	(31,787)	(31,787)	(31,787)	(31,787)	(31,787)	(31,787)	(15,891)	0	
4350	RidgeLine Montessori	6/30/2020	Proportion	5.4	2.4	(97,178)	(43,190)	(17,996)	(17,996)	(17,996)	(17,996)	(17,996)	(17,996)	0	0	
4350	RidgeLine Montessori	6/30/2020	Contribution	5.4	2.4	90,245	40,109	16,712	16,712	16,712	16,712	16,712	16,712	6,685	0	
4350	RidgeLine Montessori	6/30/2019	Proportion	5.3	1.3	(122,134)	(29,958)	(23,044)	(23,044)	(23,044)	(23,044)	(23,044)	(23,044)	0	0	
4350	RidgeLine Montessori	6/30/2019	Contribution	5.3	1.3	6,972	1,712	1,315	1,315	1,315	1,315	1,315	1,315	0	0	
4350	RidgeLine Montessori	6/30/2018	Proportion	5.2	0.2	11,527	442	2,217	442	0	0	0	0	0	0	
4350	RidgeLine Montessori	6/30/2018	Contribution	5.2	0.2	11,995	460	2,307	460	0	0	0	0	0	0	
4350	RidgeLine Montessori	6/30/2017	Proportion	5.2	0.0	35,092	0	1,352	0	0	0	0	0	0	0	
4350	RidgeLine Montessori	6/30/2017	Contribution	5.2	0.0	29,780	0	1,145	0	0	0	0	0	0	0	
4351	The Village School	6/30/2022	Proportion	5.4	4.4	65,152	53,087	12,065	12,065	12,065	12,065	12,065	12,065	4,827	0	
4351	The Village School	6/30/2022	Contribution	5.4	4.4	(14,170)	(11,546)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(1,050)	0	
4351	The Village School	6/30/2021	Proportion	5.5	3.5	(30,358)	(19,318)	(5,520)	(5,520)	(5,520)	(5,520)	(5,520)	(5,520)	0	0	
4351	The Village School	6/30/2021	Contribution	5.5	3.5	(48,678)	(30,976)	(8,851)	(8,851)	(8,851)	(8,851)	(8,851)	(8,851)	(4,423)	0	
4351	The Village School	6/30/2020	Proportion	5.4	2.4	(70,869)	(31,497)	(13,124)	(13,124)	(13,124)	(13,124)	(13,124)	(13,124)	0	0	
4351	The Village School	6/30/2020	Contribution	5.4	2.4	11,175	4,968	2,069	2,069	2,069	2,069	2,069	2,069	830	0	
4351	The Village School	6/30/2019	Proportion	5.3	1.3	(1,993)	(489)	(376)	(376)	(376)	(376)	(376)	(376)	0	0	
4351	The Village School	6/30/2019	Contribution	5.3	1.3	(20,328)	(4,988)	(3,835)	(3,835)	(3,835)	(3,835)	(3,835)	(3,835)	0	0	
4351	The Village School	6/30/2018	Proportion	5.2	0.2	(200,231)	(7,701)	(38,506)	(7,701)	0	0	0	0	0	0	
4351	The Village School	6/30/2018	Contribution	5.2	0.2	(8,340)	(320)	(1,604)	(320)	0	0	0	0	0	0	
4351	The Village School	6/30/2017	Proportion	5.2	0.0	218,868	0	8,418	0	0	0	0	0	0	0	
4351	The Village School	6/30/2017	Contribution	5.2	0.0	(27,659)	0	(1,064)	0	0	0	0	0	0	0	
4352	Armadillo Technical Institute	6/30/2022	Proportion	5.4	4.4	(31,069)	(25,315)	(5,754)	(5,754)	(5,754)	(5,754)	(5,754)	(5,754)	(2,299)	0	
4352	Armadillo Technical Institute	6/30/2022	Contribution	5.4	4.4	(3,493)	(2,846)	(647)	(647)	(647)	(647)	(647)	(647)	(258)	0	
4352	Armadillo Technical Institute	6/30/2021	Proportion	5.5	3.5	(121,292)	(77,186)	(22,053)	(22,053)	(22,053)	(22,053)	(22,053)	(22,053)	(11,027)	0	
4352	Armadillo Technical Institute	6/30/2021	Contribution	5.5	3.5	(71,505)	(45,503)	(13,001)	(13,001)	(13,001)	(13,001)	(13,001)	(13,001)	(6,500)	0	
4352	Armadillo Technical Institute	6/30/2020	Proportion	5.4	2.4	(2,373)	1,056	439	439	439	439	439	439	178	0	
4352	Armadillo Technical Institute	6/30/2020	Contribution	5.4	2.4	2,461	1,093	456	456	456	456	456	456	181	0	
4352	Armadillo Technical Institute	6/30/2019	Proportion	5.3	1.3	91,390	22,418	17,243	17,243	17,243	17,243	17,243	17,243	5,175	0	
4352	Armadillo Technical Institute	6/30/2019	Contribution	5.3	1.3	536	132	101	101	101	101	101	101	31	0	
4352	Armadillo Technical Institute	6/30/2018	Proportion	5.2	0.2	137,371	5,281	26,418	5,281	0	0	0	0	0	0	
4352	Armadillo Technical Institute	6/30/2018	Contribution	5.2	0.2	17,650	680	3,394	680	0	0	0	0	0	0	
4352	Armadillo Technical Institute	6/30/2017	Proportion	5.2	0.0	(346,938)	0	(13,343)	0	0	0	0	0	0	0	
4352	Armadillo Technical Institute	6/30/2017	Contribution	5.2	0.0	38,257	0	1,472	0	0	0	0	0	0	0	
4354	Opal Charter School	6/30/2022	Proportion	5.4	4.4	(393,043)	(320,257)	(72,786)	(72,786)	(72,786)	(72,786)	(72,786)	(72,786)	(29,113)	0	
4354	Opal Charter School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0	
4354	Opal Charter School	6/30/2021	Proportion	5.5	3.5	38,630	24,582	7,024	7,024	7,024	7,024	7,024	7,024	3,510	0	
4354	Opal Charter School	6/30/2021	Contribution	5.5	3.5	(85,818)	(54,612)	(15,603)	(15,603)	(15,603)	(15,603)	(15,603)	(15,603)	(7,803)	0	
4354	Opal Charter School	6/30/2020	Proportion	5.4	2.4	25,101	11,157	4,648	4,648	4,648	4,648	4,648	4,648	1,861	0	
4354	Opal Charter School	6/30/2020	Contribution	5.4	2.4	42,690	18,972	7,906	7,906	7,906	7,906	7,906	7,906	3,160	0	
4354	Opal Charter School	6/30/2019	Proportion	5.3	1.3	20,541	5,037	3,876	3,876	3,876	3,876	3,876	3,876	1,161	0	
4354	Opal Charter School	6/30/2019	Contribution	5.3	1.3	9,445	2,317	1,782	1,782	1,782	1,782	1,782	1,782	535	0	
4354	Opal Charter School	6/30/2018	Proportion	5.2	0.2	(148,265)	(5,705)	(28,512)	(5,705)	0	0	0	0	0	0	
4354	Opal Charter School	6/30/2018	Contribution	5.2	0.2	13,931	536	2,679	536	0	0	0	0	0	0	
4354	Opal Charter School	6/30/2017	Proportion	5.2	0.0	(217,053)	0	(8,348)	0	0	0	0	0	0	0	
4354	Opal Charter School	6/30/2017	Contribution	5.2	0.0	(1,409)	0	(54)	0	0	0	0	0	0	0	
4355	Three Rivers Charter School	6/30/2022	Proportion	5.4	4.4	(248,727)	(202,666)	(46,061)	(46,061)	(46,061)	(46,061)	(46,061)	(46,061)	(46,061)	(18,422)	0
4355	Three Rivers Charter School	6/30/2022	Contribution	5.4	4.4	41,376	33,714	7,662	7,662	7,662	7,662	7,662	7,662	3,066	0	
4355	Three Rivers Charter School	6/30/2021	Proportion	5.5	3.5	(126,613)	(80,571)	(23,021)	(23,021)	(23,021)	(23,021)	(23,021)	(23,021)	(11,508)	0	
4355	Three Rivers Charter School	6/30/2021	Contribution	5.5	3.5	(122,955)	(78,245)	(22,355)	(22,355)	(22,355)	(22,355)	(22,355)	(22,355)	(11,180)	0	
4355	Three Rivers Charter School	6/30/2020	Proportion	5.4	2.4	(59,234)	(26,327)	(10,969)	(10,969)	(10,969)	(10,969)	(10,969)	(10,969)	(4,389)	0	
4355	Three Rivers Charter School	6/30/2020	Contribution	5.4	2.4	28,929	12,858	5,357	5,357	5,357	5,357	5,357	5,357	2,144	0	
4355	Three Rivers Charter School	6/30/2019	Proportion	5.3	1.3	98,481	24,157	18,581	18,581	18,581	18,581	18,581	18,581	5,576	0	
4355	Three Rivers Charter School	6/30/2019	Contribution	5.3	1.3	(14,403)	(3,531)	(2,718)	(2,718)	(2,718)	(2,718)	(2,718)	(2,718)	(813)	0	
4355	Three Rivers Charter School	6/30/2018	Proportion	5.2	0.2	(143,324)	(5,514)	(27,562)	(5,514)	0	0	0	0	0	0	
4355	Three Rivers Charter School	6/30/2018	Contribution	5.2	0.2	35,978	1,383	6,919	1,383	0	0	0	0	0	0	
4355	Three Rivers Charter School	6/30/2017	Proportion	5.2	0.0	641	0	26	0	0	0	0	0	0	0	
4355	Three Rivers Charter School	6/30/2017	Contribution	5.2	0.0	27,063	0	1,043	0	0	0	0	0	0	0	
4358	Detroit Lake Charter School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0	
4358	Detroit Lake Charter School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0	
4358	Detroit Lake Charter School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0	
4358	Detroit Lake Charter School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0	
4358	Detroit Lake Charter School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0	
4358	Detroit Lake Charter School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0	
4358	Detroit Lake Charter School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0	
4358	Detroit Lake Charter School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4358	Detroit Lake Charter School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2022	Proportion	5.4	4.4	397,785	324,121	73,664	73,664	73,664	73,664	73,664	29,465	0
4360	Luckiamute Valley Charter School	6/30/2022	Contribution	5.4	4.4	69,538	56,661	12,877	12,877	12,877	12,877	12,877	5,153	0
4360	Luckiamute Valley Charter School	6/30/2021	Proportion	5.5	3.5	10,212	6,498	1,857	1,857	1,857	1,857	927	0	0
4360	Luckiamute Valley Charter School	6/30/2021	Contribution	5.5	3.5	(81,019)	(51,557)	(14,731)	(14,731)	(14,731)	(14,731)	(7,364)	0	0
4360	Luckiamute Valley Charter School	6/30/2020	Proportion	5.4	2.4	(205,909)	(91,516)	(38,131)	(38,131)	(38,131)	(15,254)	0	0	0
4360	Luckiamute Valley Charter School	6/30/2020	Contribution	5.4	2.4	39,523	17,566	7,319	7,319	7,319	2,928	0	0	0
4360	Luckiamute Valley Charter School	6/30/2019	Proportion	5.3	1.3	179,345	43,989	33,839	33,839	10,150	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2019	Contribution	5.3	1.3	(6,641)	(1,629)	(1,253)	(1,253)	(376)	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2018	Proportion	5.2	0.2	39,209	1,509	7,540	1,509	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2018	Contribution	5.2	0.2	37,807	1,452	7,271	1,452	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2017	Proportion	5.2	0.0	(135,651)	0	(5,216)	0	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2017	Contribution	5.2	0.0	55,636	0	2,141	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2022	Proportion	5.4	4.4	(73,833)	(60,160)	(13,673)	(13,673)	(13,673)	(13,673)	(13,673)	(5,468)	0
4362	Kings Valley Charter School	6/30/2022	Contribution	5.4	4.4	1,187	967	220	220	220	220	220	87	0
4362	Kings Valley Charter School	6/30/2021	Proportion	5.5	3.5	1,098	698	200	200	200	200	98	0	0
4362	Kings Valley Charter School	6/30/2021	Contribution	5.5	3.5	(19,143)	(12,181)	(3,481)	(3,481)	(3,481)	(3,481)	(1,738)	0	0
4362	Kings Valley Charter School	6/30/2020	Proportion	5.4	2.4	1,449	645	268	268	109	0	0	0	0
4362	Kings Valley Charter School	6/30/2020	Contribution	5.4	2.4	2,491	1,108	461	461	186	0	0	0	0
4362	Kings Valley Charter School	6/30/2019	Proportion	5.3	1.3	14,741	3,617	2,781	2,781	836	0	0	0	0
4362	Kings Valley Charter School	6/30/2019	Contribution	5.3	1.3	360	88	68	68	20	0	0	0	0
4362	Kings Valley Charter School	6/30/2018	Proportion	5.2	0.2	5,578	213	1,073	213	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2018	Contribution	5.2	0.2	3,440	130	662	130	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2017	Proportion	5.2	0.0	(55,987)	0	(2,152)	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2017	Contribution	5.2	0.0	3,151	0	121	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2022	Proportion	5.4	4.4	(494,608)	(403,014)	(91,594)	(91,594)	(91,594)	(91,594)	(91,594)	(36,638)	0
4363	Multisensory Learning Academy	6/30/2022	Contribution	5.4	4.4	86,550	70,522	16,028	16,028	16,028	16,028	16,028	6,410	0
4363	Multisensory Learning Academy	6/30/2021	Proportion	5.5	3.5	1,054,029	670,745	191,642	191,642	191,642	191,642	95,819	0	0
4363	Multisensory Learning Academy	6/30/2021	Contribution	5.5	3.5	(493,768)	(314,216)	(89,776)	(89,776)	(89,776)	(89,776)	(44,888)	0	0
4363	Multisensory Learning Academy	6/30/2020	Proportion	5.4	2.4	14,971	6,655	2,772	2,772	1,111	0	0	0	0
4363	Multisensory Learning Academy	6/30/2020	Contribution	5.4	2.4	257,620	114,499	47,707	47,707	19,085	0	0	0	0
4363	Multisensory Learning Academy	6/30/2019	Proportion	5.3	1.3	(291,944)	(71,608)	(55,084)	(55,084)	(16,524)	0	0	0	0
4363	Multisensory Learning Academy	6/30/2019	Contribution	5.3	1.3	75,277	18,465	14,203	14,203	4,262	0	0	0	0
4363	Multisensory Learning Academy	6/30/2018	Proportion	5.2	0.2	344,296	13,241	66,211	13,241	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2018	Contribution	5.2	0.2	27,418	1,053	5,273	1,053	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2017	Proportion	5.2	0.0	232,083	0	8,928	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2017	Contribution	5.2	0.0	93,103	0	3,583	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2022	Proportion	5.4	4.4	72,493	59,068	13,425	13,425	13,425	13,425	13,425	5,368	0
4365	Mitch Charter School	6/30/2022	Contribution	5.4	4.4	(15,002)	(12,224)	(2,778)	(2,778)	(2,778)	(2,778)	(2,778)	(1,112)	0
4365	Mitch Charter School	6/30/2021	Proportion	5.5	3.5	277,271	176,445	50,413	50,413	50,413	25,206	0	0	0
4365	Mitch Charter School	6/30/2021	Contribution	5.5	3.5	(141,984)	(90,354)	(25,815)	(25,815)	(25,815)	(12,909)	0	0	0
4365	Mitch Charter School	6/30/2020	Proportion	5.4	2.4	(8,609)	(3,827)	(1,594)	(1,594)	(639)	0	0	0	0
4365	Mitch Charter School	6/30/2020	Contribution	5.4	2.4	90,474	40,212	16,754	16,754	6,704	0	0	0	0
4365	Mitch Charter School	6/30/2019	Proportion	5.3	1.3	(473,961)	(116,253)	(89,427)	(89,427)	(26,826)	0	0	0	0
4365	Mitch Charter School	6/30/2019	Contribution	5.3	1.3	39,142	9,602	7,385	7,385	2,217	0	0	0	0
4365	Mitch Charter School	6/30/2018	Proportion	5.2	0.2	(210,074)	(8,079)	(40,399)	(8,079)	0	0	0	0	0
4365	Mitch Charter School	6/30/2018	Contribution	5.2	0.2	(44,595)	(1,715)	(8,576)	(1,715)	0	0	0	0	0
4365	Mitch Charter School	6/30/2017	Proportion	5.2	0.0	202,249	0	7,779	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2017	Contribution	5.2	0.0	(572)	0	(22)	0	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2022	Proportion	5.4	4.4	110,806	90,286	20,520	20,520	20,520	20,520	20,520	8,206	0
4366	Sand Ridge Charter School	6/30/2022	Contribution	5.4	4.4	(23,745)	(19,348)	(4,397)	(4,397)	(4,397)	(4,397)	(1,760)	0	0
4366	Sand Ridge Charter School	6/30/2021	Proportion	5.5	3.5	(169,490)	(107,858)	(30,816)	(30,816)	(30,816)	(30,816)	(15,410)	0	0
4366	Sand Ridge Charter School	6/30/2021	Contribution	5.5	3.5	(128,017)	(81,465)	(23,276)	(23,276)	(23,276)	(11,637)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4366	Sand Ridge Charter School	6/30/2020	Proportion	5.4	2.4	30,304	13,468	5,612	5,612	5,612	2,244	0	0	
4366	Sand Ridge Charter School	6/30/2020	Contribution	5.4	2.4	38,340	17,040	7,100	7,100	7,100	2,840	0	0	
4366	Sand Ridge Charter School	6/30/2019	Proportion	5.3	1.3	40,161	9,849	7,578	7,578	2,271	0	0	0	
4366	Sand Ridge Charter School	6/30/2019	Contribution	5.3	1.3	26,010	6,378	4,908	4,908	1,470	0	0	0	
4366	Sand Ridge Charter School	6/30/2018	Proportion	5.2	0.2	12,397	4,777	2,384	4,777	0	0	0	0	
4366	Sand Ridge Charter School	6/30/2018	Contribution	5.2	0.2	35,744	1,374	6,874	1,374	0	0	0	0	
4366	Sand Ridge Charter School	6/30/2017	Proportion	5.2	0.0	(50,552)	0	(1,942)	0	0	0	0	0	
4366	Sand Ridge Charter School	6/30/2017	Contribution	5.2	0.0	47,210	0	1,815	0	0	0	0	0	
4367	Arthur Academy Charter School	6/30/2022	Proportion	5.4	4.4	731,465	596,009	135,456	135,456	135,456	135,456	135,456	54,185	0
4367	Arthur Academy Charter School	6/30/2022	Contribution	5.4	4.4	(17,167)	(13,988)	(3,179)	(3,179)	(3,179)	(3,179)	(3,179)	(1,272)	0
4367	Arthur Academy Charter School	6/30/2021	Proportion	5.5	3.5	(249,751)	(158,933)	(45,409)	(45,409)	(45,409)	(45,409)	(22,706)	0	0
4367	Arthur Academy Charter School	6/30/2021	Contribution	5.5	3.5	(592,163)	(376,831)	(107,666)	(107,666)	(107,666)	(107,666)	(53,833)	0	0
4367	Arthur Academy Charter School	6/30/2020	Proportion	5.4	2.4	(690,093)	(306,708)	(127,795)	(127,795)	(127,795)	(51,118)	0	0	0
4367	Arthur Academy Charter School	6/30/2020	Contribution	5.4	2.4	3,173	1,409	588	588	588	233	0	0	0
4367	Arthur Academy Charter School	6/30/2019	Proportion	5.3	1.3	(77,181)	(18,933)	(14,562)	(14,562)	(4,371)	0	0	0	0
4367	Arthur Academy Charter School	6/30/2019	Contribution	5.3	1.3	(87,512)	(21,464)	(16,512)	(16,512)	(4,952)	0	0	0	0
4367	Arthur Academy Charter School	6/30/2018	Proportion	5.2	0.2	548,697	21,102	105,519	21,102	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2018	Contribution	5.2	0.2	(4,253)	(163)	(818)	(163)	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2017	Proportion	5.2	0.0	655,021	0	25,191	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2017	Contribution	5.2	0.0	193,479	0	7,439	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2021	Proportion	5.5	3.5	(5,429)	(3,455)	(987)	(987)	(987)	(494)	0	0	0
4369	Trillium Charter School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2020	Proportion	5.4	2.4	(2,145,701)	(953,645)	(397,352)	(397,352)	(397,352)	(158,941)	0	0	0
4369	Trillium Charter School	6/30/2020	Contribution	5.4	2.4	(701)	(311)	(130)	(130)	(130)	(51)	0	0	0
4369	Trillium Charter School	6/30/2019	Proportion	5.3	1.3	278,427	68,295	52,533	52,533	15,762	0	0	0	0
4369	Trillium Charter School	6/30/2019	Contribution	5.3	1.3	(217,694)	(53,398)	(41,074)	(41,074)	(12,324)	0	0	0	0
4369	Trillium Charter School	6/30/2018	Proportion	5.2	0.2	(419,044)	(16,119)	(80,585)	(16,119)	0	0	0	0	0
4369	Trillium Charter School	6/30/2018	Contribution	5.2	0.2	106,000	4,075	20,385	4,075	0	0	0	0	0
4369	Trillium Charter School	6/30/2017	Proportion	5.2	0.0	(337,361)	0	(12,976)	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2017	Contribution	5.2	0.0	(28,943)	0	(1,113)	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2022	Proportion	5.4	4.4	(91,566)	(74,609)	(16,957)	(16,957)	(16,957)	(16,957)	(16,957)	(6,781)	0
4370	Howard Street Charter School, Inc.	6/30/2022	Contribution	5.4	4.4	55,671	45,362	10,309	10,309	10,309	10,309	10,309	4,126	0
4370	Howard Street Charter School, Inc.	6/30/2021	Proportion	5.5	3.5	56,325	35,843	10,241	10,241	10,241	5,120	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2021	Contribution	5.5	3.5	(99,920)	(63,586)	(18,167)	(18,167)	(18,167)	(9,085)	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2020	Proportion	5.4	2.4	233,856	103,935	43,307	43,307	43,307	17,321	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2020	Contribution	5.4	2.4	37,852	16,822	7,010	7,010	7,010	2,802	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2019	Proportion	5.3	1.3	(121,062)	(29,694)	(22,842)	(22,842)	(6,852)	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2019	Contribution	5.3	1.3	33,690	8,262	6,357	6,357	1,905	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2018	Proportion	5.2	0.2	13,249	509	2,548	509	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2018	Contribution	5.2	0.2	2,485	95	478	95	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2017	Proportion	5.2	0.0	51,147	0	1,967	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2017	Contribution	5.2	0.0	7,708	0	298	0	0	0	0	0	0
4371	The Lighthouse School	6/30/2022	Proportion	5.4	4.4	(401,676)	(327,292)	(74,384)	(74,384)	(74,384)	(74,384)	(74,384)	(29,756)	0
4371	The Lighthouse School	6/30/2022	Contribution	5.4	4.4	105,756	86,172	19,584	19,584	19,584	19,584	19,584	7,836	0
4371	The Lighthouse School	6/30/2021	Proportion	5.5	3.5	(25,465)	(16,205)	(4,630)	(4,630)	(4,630)	(2,315)	0	0	0
4371	The Lighthouse School	6/30/2021	Contribution	5.5	3.5	(141,593)	(90,105)	(25,744)	(25,744)	(25,744)	(12,873)	0	0	0
4371	The Lighthouse School	6/30/2020	Proportion	5.4	2.4	382,995	170,220	70,925	70,925	70,925	28,370	0	0	0
4371	The Lighthouse School	6/30/2020	Contribution	5.4	2.4	(102)	(45)	(19)	(19)	(19)	(7)	0	0	0
4371	The Lighthouse School	6/30/2019	Proportion	5.3	1.3	(462,136)	(113,356)	(87,195)	(87,195)	(26,161)	0	0	0	0
4371	The Lighthouse School	6/30/2019	Contribution	5.3	1.3	130,597	32,033	24,641	24,641	7,392	0	0	0	0
4371	The Lighthouse School	6/30/2018	Proportion	5.2	0.2	47,548	1,828	9,144	1,828	0	0	0	0	0
4371	The Lighthouse School	6/30/2018	Contribution	5.2	0.2	(10,331)	(396)	(1,987)	(396)	0	0	0	0	0
4371	The Lighthouse School	6/30/2017	Proportion	5.2	0.0	(51,777)	0	(1,992)	0	0	0	0	0	0
4371	The Lighthouse School	6/30/2017	Contribution	5.2	0.0	8,783	0	338	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2022	Proportion	5.4	4.4	(148,393)	(120,913)	(27,480)	(27,480)	(27,480)	(27,480)	(27,480)	(10,993)	0
4373	Sheridan Japanese School Foundation	6/30/2022	Contribution	5.4	4.4	(43,206)	(35,205)	(8,001)	(8,001)	(8,001)	(8,001)	(8,001)	(3,201)	0
4373	Sheridan Japanese School Foundation	6/30/2021	Proportion	5.5	3.5	133,793	85,141	24,326	24,326	24,326	12,163	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2021	Contribution	5.5	3.5	(66,516)	(42,328)	(12,094)	(12,094)	(12,094)	(6,046)	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2020	Proportion	5.4	2.4	(62,342)	(27,707)	(11,545)	(11,545)	(11,545)	(4,617)	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2020	Contribution	5.4	2.4	30,176	13,412	5,588	5,588	5,588	2,236	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2019	Proportion	5.3	1.3	(97,352)	(23,880)	(18,368)	(18,368)	(5,512)	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2019	Contribution	5.3	1.3	6,216	1,524	1,173	1,173	351	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2018	Proportion	5.2	0.2	(626)	(26)	(120)	(26)	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2018	Contribution	5.2	0.2	(1,931)	(76)	(371)	(76)	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2017	Proportion	5.2	0.0	40,076	0	1,541	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2017	Contribution	5.2	0.0	7,165	0	275	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
4374	Ione School District	6/30/2022	Proportion	5.4	4.4	(345,938)	(281,875)	(64,063)	(64,063)	(64,063)	(64,063)	(64,063)	(64,063)	(25,623)	0
4374	Ione School District	6/30/2022	Contribution	5.4	4.4	38,887	31,686	7,201	7,201	7,201	7,201	7,201	7,201	2,882	0
4374	Ione School District	6/30/2021	Proportion	5.5	3.5	(129,790)	(82,594)	(23,598)	(23,598)	(23,598)	(23,598)	(23,598)	(23,598)	(11,800)	0
4374	Ione School District	6/30/2021	Contribution	5.5	3.5	(278,857)	(177,455)	(50,701)	(50,701)	(50,701)	(50,701)	(50,701)	(25,352)	0	0
4374	Ione School District	6/30/2020	Proportion	5.4	2.4	(242,854)	(107,935)	(44,973)	(44,973)	(44,973)	(44,973)	(44,973)	0	0	0
4374	Ione School District	6/30/2020	Contribution	5.4	2.4	128,437	57,082	23,785	23,785	23,785	23,785	9,512	0	0	0
4374	Ione School District	6/30/2019	Proportion	5.3	1.3	98,747	24,219	18,632	18,632	18,632	5,587	0	0	0	0
4374	Ione School District	6/30/2019	Contribution	5.3	1.3	(21,283)	(5,219)	(4,016)	(4,016)	(1,203)	0	0	0	0	0
4374	Ione School District	6/30/2018	Proportion	5.2	0.2	(252,014)	(9,694)	(48,464)	(9,694)	0	0	0	0	0	0
4374	Ione School District	6/30/2018	Contribution	5.2	0.2	35,422	1,362	6,812	1,362	0	0	0	0	0	0
4374	Ione School District	6/30/2017	Proportion	5.2	0.0	(289,165)	0	(11,120)	0	0	0	0	0	0	0
4374	Ione School District	6/30/2017	Contribution	5.2	0.0	29,410	0	1,130	0	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2022	Proportion	5.4	4.4	603,042	491,368	111,674	111,674	111,674	111,674	111,674	111,674	44,672	0
4375	Eddyville Charter School	6/30/2022	Contribution	5.4	4.4	19,650	16,011	3,639	3,639	3,639	3,639	3,639	1,455	0	0
4375	Eddyville Charter School	6/30/2021	Proportion	5.5	3.5	(284,758)	(181,210)	(51,774)	(51,774)	(51,774)	(51,774)	(25,888)	0	0	0
4375	Eddyville Charter School	6/30/2021	Contribution	5.5	3.5	(103,952)	(66,152)	(18,900)	(18,900)	(18,900)	(18,900)	(9,452)	0	0	0
4375	Eddyville Charter School	6/30/2020	Proportion	5.4	2.4	699,425	310,856	129,523	129,523	129,523	51,810	0	0	0	0
4375	Eddyville Charter School	6/30/2020	Contribution	5.4	2.4	44,986	19,993	8,331	8,331	8,331	3,331	0	0	0	0
4375	Eddyville Charter School	6/30/2019	Proportion	5.3	1.3	90,824	22,276	17,137	17,137	5,139	0	0	0	0	0
4375	Eddyville Charter School	6/30/2019	Contribution	5.3	1.3	77,575	19,027	14,637	14,637	4,390	0	0	0	0	0
4375	Eddyville Charter School	6/30/2018	Proportion	5.2	0.2	8,923	343	1,716	343	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2018	Contribution	5.2	0.2	31,526	1,211	6,063	1,211	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2017	Proportion	5.2	0.0	(63,633)	0	(2,448)	0	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2017	Contribution	5.2	0.0	48,736	0	1,876	0	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2022	Proportion	5.4	4.4	114,391	93,207	21,184	21,184	21,184	21,184	21,184	8,471	0	0
4376	Four Rivers Community School	6/30/2022	Contribution	5.4	4.4	127,287	103,715	23,572	23,572	23,572	23,572	9,427	0	0	0
4376	Four Rivers Community School	6/30/2021	Proportion	5.5	3.5	436,705	277,903	79,401	79,401	79,401	39,700	0	0	0	0
4376	Four Rivers Community School	6/30/2021	Contribution	5.5	3.5	(311,679)	(198,341)	(56,669)	(56,669)	(56,669)	(28,334)	0	0	0	0
4376	Four Rivers Community School	6/30/2020	Proportion	5.4	2.4	(256,274)	(113,900)	(47,458)	(47,458)	(18,984)	0	0	0	0	0
4376	Four Rivers Community School	6/30/2020	Contribution	5.4	2.4	112,988	50,216	20,924	20,924	8,368	0	0	0	0	0
4376	Four Rivers Community School	6/30/2019	Proportion	5.3	1.3	184,775	45,323	34,863	34,863	10,460	0	0	0	0	0
4376	Four Rivers Community School	6/30/2019	Contribution	5.3	1.3	5,831	1,431	1,100	1,100	331	0	0	0	0	0
4376	Four Rivers Community School	6/30/2018	Proportion	5.2	0.2	66,268	2,548	12,744	2,548	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2018	Contribution	5.2	0.2	42,470	1,635	8,167	1,635	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2017	Proportion	5.2	0.0	62,835	0	2,415	0	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2017	Contribution	5.2	0.0	67,391	0	2,591	0	0	0	0	0	0	0
4378	Mosier Community School	6/30/2022	Proportion	5.4	4.4	(199,253)	(162,354)	(36,899)	(36,899)	(36,899)	(36,899)	(36,899)	(14,758)	0	0
4378	Mosier Community School	6/30/2022	Contribution	5.4	4.4	76,524	62,353	14,171	14,171	14,171	14,171	5,669	0	0	0
4378	Mosier Community School	6/30/2021	Proportion	5.5	3.5	(295,023)	(187,741)	(53,641)	(53,641)	(53,641)	(53,641)	(26,818)	0	0	0
4378	Mosier Community School	6/30/2021	Contribution	5.5	3.5	(143,864)	(91,550)	(26,157)	(26,157)	(26,157)	(13,079)	0	0	0	0
4378	Mosier Community School	6/30/2020	Proportion	5.4	2.4	(16,665)	(7,407)	(3,086)	(3,086)	(1,235)	0	0	0	0	0
4378	Mosier Community School	6/30/2020	Contribution	5.4	2.4	23,780	10,568	4,404	4,404	1,760	0	0	0	0	0
4378	Mosier Community School	6/30/2019	Proportion	5.3	1.3	(208,703)	(51,191)	(39,378)	(39,378)	(11,813)	0	0	0	0	0
4378	Mosier Community School	6/30/2019	Contribution	5.3	1.3	5,909	1,449	1,115	1,115	334	0	0	0	0	0
4378	Mosier Community School	6/30/2018	Proportion	5.2	0.2	110,730	4,260	21,294	4,260	0	0	0	0	0	0
4378	Mosier Community School	6/30/2018	Contribution	5.2	0.2	(8,427)	(322)	(1,621)	(322)	0	0	0	0	0	0
4378	Mosier Community School	6/30/2017	Proportion	5.2	0.0	264,567	0	10,177	0	0	0	0	0	0	0
4378	Mosier Community School	6/30/2017	Contribution	5.2	0.0	29,882	0	1,147	0	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2022	Proportion	5.4	4.4	23,881	19,459	4,422	4,422	4,422	4,422	4,422	1,771	0	0
4379	Siletz Valley School	6/30/2022	Contribution	5.4	4.4	79,713	64,951	14,762	14,762	14,762	14,762	5,903	0	0	0
4379	Siletz Valley School	6/30/2021	Proportion	5.5	3.5	491,741	312,927	89,407	89,407	89,407	44,706	0	0	0	0
4379	Siletz Valley School	6/30/2021	Contribution	5.5	3.5	(145,469)	(92,571)	(26,449)	(26,449)	(26,449)	(13,224)	0	0	0	0
4379	Siletz Valley School	6/30/2020	Proportion	5.4	2.4	(163,399)	(72,622)	(30,259)	(30,259)	(12,104)	0	0	0	0	0
4379	Siletz Valley School	6/30/2020	Contribution	5.4	2.4	67,470	29,988	12,494	12,494	5,000	0	0	0	0	0
4379	Siletz Valley School	6/30/2019	Proportion	5.3	1.3	(155,060)	(38,032)	(29,257)	(29,257)	(8,775)	0	0	0	0	0
4379	Siletz Valley School	6/30/2019	Contribution	5.3	1.3	17,210	4,222	3,247	3,247	975	0	0	0	0	0
4379	Siletz Valley School	6/30/2018	Proportion	5.2	0.2	(147,909)	(5,689)	(28,444)	(5,689)	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2018	Contribution	5.2	0.2	18,785	720	3,613	720	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2017	Proportion	5.2	0.0	(396,348)	0	(15,243)	0	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2017	Contribution	5.2	0.0	28,961	0	1,116	0	0	0	0	0	0	0
4380	The Emerson School	6/30/2022	Proportion	5.4	4.4	27,493	22,402	5,091	5,091	5,091	5,091	2,038	0	0	0
4380	The Emerson School	6/30/2022	Contribution	5.4	4.4	10,419	8,490	1,929	1,929	1,929	1,929	774	0	0	0
4380	The Emerson School	6/30/2021	Proportion	5.5	3.5	101,579	64,641	18,469	18,469	18,469	9,234	0	0	0	0
4380	The Emerson School	6/30/2021	Contribution	5.5	3.5	(87,083)	(55,417)	(15,833)	(15,833)	(15,833)	(7,918)	0	0	0	0
4380	The Emerson School	6/30/2020	Proportion	5.4	2.4	(132,355)	(58,825)	(24,510)	(24,510)	(9,805)	0	0	0	0	0
4380	The Emerson School	6/30/2020	Contribution	5.4	2.4	24,423	10,854	4,523	4,523	1,808	0	0	0	0	0
4380	The Emerson School	6/30/2019	Proportion	5.3	1.3	(111,985)	(27,469)	(21,129)	(21,129)	(6,340)	0	0	0	0	0
4380	The Emerson School	6/30/2019	Contribution	5.3	1.3	123,987	30,411	23,394	23,394	7,017	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4380	The Emerson School	6/30/2018	Proportion	5.2	0.2	(140,080)	(5,390)	(26,938)	(5,390)	0	0	0	0	0
4380	The Emerson School	6/30/2018	Contribution	5.2	0.2	(7,514)	(289)	(1,445)	(289)	0	0	0	0	0
4380	The Emerson School	6/30/2017	Proportion	5.2	0.0	252,019	0	9,694	0	0	0	0	0	0
4380	The Emerson School	6/30/2017	Contribution	5.2	0.0	(9,823)	0	(378)	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2022	Proportion	5.4	4.4	(3,822,161)	(3,114,353)	(707,808)	(707,808)	(707,808)	(707,808)	(707,808)	(283,121)	0
4381	North Wasco County School District 21	6/30/2022	Contribution	5.4	4.4	(159,605)	(130,049)	(29,556)	(29,556)	(29,556)	(29,556)	(29,556)	(11,825)	0
4381	North Wasco County School District 21	6/30/2021	Proportion	5.5	3.5	2,808,275	1,787,085	510,595	510,595	510,595	510,595	255,300	0	0
4381	North Wasco County School District 21	6/30/2021	Contribution	5.5	3.5	(1,357,719)	(864,003)	(246,858)	(246,858)	(246,858)	(246,858)	(123,429)	0	0
4381	North Wasco County School District 21	6/30/2020	Proportion	5.4	2.4	(3,115,739)	(1,384,772)	(576,989)	(576,989)	(576,989)	(230,794)	0	0	0
4381	North Wasco County School District 21	6/30/2020	Contribution	5.4	2.4	(1,708)	(760)	(316)	(316)	(316)	(128)	0	0	0
4381	North Wasco County School District 21	6/30/2019	Proportion	5.3	1.3	1,532,350	375,858	289,123	289,123	86,735	0	0	0	0
4381	North Wasco County School District 21	6/30/2019	Contribution	5.3	1.3	(931,078)	(228,378)	(175,675)	(175,675)	(52,703)	0	0	0	0
4381	North Wasco County School District 21	6/30/2018	Proportion	5.2	0.2	(2,358,939)	(90,729)	(453,642)	(90,729)	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2018	Contribution	5.2	0.2	1,161,751	44,681	223,414	44,681	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2017	Proportion	5.2	0.0	512,181	0	19,701	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2017	Contribution	5.2	0.0	(475,512)	0	(18,287)	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2019	Proportion	5.3	1.3	(36,447)	(8,939)	(6,877)	(6,877)	(2,062)	0	0	0	0
4382	Self Enhancement Inc	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2018	Proportion	5.2	0.2	(466,252)	(17,932)	(89,664)	(17,932)	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2018	Contribution	5.2	0.2	(4,327)	(167)	(832)	(167)	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2017	Proportion	5.2	0.0	(169,850)	0	(6,535)	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2017	Contribution	5.2	0.0	(58,499)	0	(2,249)	0	0	0	0	0	0
4383	City View Charter School	6/30/2022	Proportion	5.4	4.4	(262,759)	(214,100)	(48,659)	(48,659)	(48,659)	(48,659)	(48,659)	(19,464)	0
4383	City View Charter School	6/30/2022	Contribution	5.4	4.4	116,370	94,820	21,550	21,550	21,550	21,550	8,620	0	0
4383	City View Charter School	6/30/2021	Proportion	5.5	3.5	357,794	227,688	65,053	65,053	65,053	32,529	0	0	0
4383	City View Charter School	6/30/2021	Contribution	5.5	3.5	(195,802)	(124,602)	(35,600)	(35,600)	(35,600)	(17,802)	0	0	0
4383	City View Charter School	6/30/2020	Proportion	5.4	2.4	(40,912)	(18,184)	(7,576)	(7,576)	(3,032)	0	0	0	0
4383	City View Charter School	6/30/2020	Contribution	5.4	2.4	67,947	30,198	12,583	12,583	5,032	0	0	0	0
4383	City View Charter School	6/30/2019	Proportion	5.3	1.3	2,828	1,1528	2,175	2,175	653	0	0	0	0
4383	City View Charter School	6/30/2019	Contribution	5.3	1.3	(8,856)	(2,172)	(1,671)	(1,671)	(501)	0	0	0	0
4383	City View Charter School	6/30/2018	Proportion	5.2	0.2	202,119	7,774	38,869	7,774	0	0	0	0	0
4383	City View Charter School	6/30/2018	Contribution	5.2	0.2	(9,893)	(383)	(1,902)	(383)	0	0	0	0	0
4383	City View Charter School	6/30/2017	Proportion	5.2	0.0	(233,048)	0	(8,963)	0	0	0	0	0	0
4383	City View Charter School	6/30/2017	Contribution	5.2	0.0	41,294	0	1,589	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2022	Proportion	5.4	4.4	(82,317)	(67,073)	(15,244)	(15,244)	(15,244)	(15,244)	(15,244)	(6,097)	0
4386	Nixyaawii Community School	6/30/2022	Contribution	5.4	4.4	63,184	51,483	11,701	11,701	11,701	11,701	4,679	0	0
4386	Nixyaawii Community School	6/30/2021	Proportion	5.5	3.5	(68,955)	(43,881)	(12,537)	(12,537)	(12,537)	(6,270)	0	0	0
4386	Nixyaawii Community School	6/30/2021	Contribution	5.5	3.5	(74,787)	(47,591)	(13,598)	(13,598)	(13,598)	(6,797)	0	0	0
4386	Nixyaawii Community School	6/30/2020	Proportion	5.4	2.4	2,405	1,002	401	401	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2020	Contribution	5.4	2.4	18,414	8,184	3,410	3,410	1,364	0	0	0	0
4386	Nixyaawii Community School	6/30/2019	Proportion	5.3	1.3	96,427	23,651	18,194	18,194	5,457	0	0	0	0
4386	Nixyaawii Community School	6/30/2019	Contribution	5.3	1.3	19,219	4,715	3,626	3,626	1,089	0	0	0	0
4386	Nixyaawii Community School	6/30/2018	Proportion	5.2	0.2	64,980	2,500	12,496	2,500	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2018	Contribution	5.2	0.2	29,695	1,140	5,711	1,140	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2017	Proportion	5.2	0.0	(76,288)	0	(2,933)	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2017	Contribution	5.2	0.0	31,498	0	1,213	0	0	0	0	0	0
4388	West Lane Tech	6/30/2022	Proportion	5.4	4.4	(195,473)	(159,274)	(36,199)	(36,199)	(36,199)	(36,199)	(14,478)	0	0
4388	West Lane Tech	6/30/2022	Contribution	5.4	4.4	38,080	31,028	7,052	7,052	7,052	7,052	2,820	0	0
4388	West Lane Tech	6/30/2021	Proportion	5.5	3.5	48,909	31,123	8,893	8,893	8,893	4,444	0	0	0
4388	West Lane Tech	6/30/2021	Contribution	5.5	3.5	(131,624)	(83,760)	(23,932)	(23,932)	(23,932)	(11,964)	0	0	0
4388	West Lane Tech	6/30/2020	Proportion	5.4	2.4	12,260	5,450	2,270	2,270	910	0	0	0	0
4388	West Lane Tech	6/30/2020	Contribution	5.4	2.4	37,973	16,877	7,032	7,032	2,813	0	0	0	0
4388	West Lane Tech	6/30/2019	Proportion	5.3	1.3	98,944	24,268	18,669	18,669	5,599	0	0	0	0
4388	West Lane Tech	6/30/2019	Contribution	5.3	1.3	31,478	7,722	5,939	5,939	1,783	0	0	0	0
4388	West Lane Tech	6/30/2018	Proportion	5.2	0.2	81,413	3,133	15,656	3,133	0	0	0	0	0
4388	West Lane Tech	6/30/2018	Contribution	5.2	0.2	40,358	1,553	7,761	1,553	0	0	0	0	0
4388	West Lane Tech	6/30/2017	Proportion	5.2	0.0	96,618	0	3,718	0	0	0	0	0	0
4388	West Lane Tech	6/30/2017	Contribution	5.2	0.0	43,777	0	1,682	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2022	Proportion	5.4	4.4	(893,967)	(728,418)	(165,549)	(165,549)	(165,549)	(165,549)	(66,222)	0	0
4390	Oregon Connections Academy	6/30/2022	Contribution	5.4	4.4	(155,930)	(127,054)	(28,876)	(28,876)	(28,876)	(11,550)	0	0	0
4390	Oregon Connections Academy	6/30/2021	Proportion	5.5	3.5	2,922,701	1,859,901	531,400	531,400	531,400	265,701	0	0	0
4390	Oregon Connections Academy	6/30/2021	Contribution	5.5	3.5	(2,297,658)	(1,462,146)	(417,756)	(417,756)	(417,756)	(208,878)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4390	Oregon Connections Academy	6/30/2020	Proportion	5.4	2.4	243,164	108,074	45,030	45,030	45,030	18,014	0	0	0
4390	Oregon Connections Academy	6/30/2020	Contribution	5.4	2.4	1,145,633	509,171	212,154	212,154	212,154	84,863	0	0	0
4390	Oregon Connections Academy	6/30/2019	Proportion	5.3	1.3	52,516	12,880	9,909	9,909	2,971	0	0	0	0
4390	Oregon Connections Academy	6/30/2019	Contribution	5.3	1.3	275,239	67,511	51,932	51,932	15,579	0	0	0	0
4390	Oregon Connections Academy	6/30/2018	Proportion	5.2	0.2	613,250	23,585	117,933	23,585	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2018	Contribution	5.2	0.2	192,403	7,398	37,001	7,398	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2017	Proportion	5.2	0.0	645,620	0	24,830	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2017	Contribution	5.2	0.0	330,607	0	12,717	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2022	Proportion	5.4	4.4	13,210	10,764	2,446	2,446	2,446	2,446	2,446	980	0
4392	Eagleridge High School	6/30/2022	Contribution	5.4	4.4	28,644	23,340	5,304	5,304	5,304	5,304	5,304	2,124	0
4392	Eagleridge High School	6/30/2021	Proportion	5.5	3.5	11,773	7,491	2,141	2,141	2,141	2,141	1,068	0	0
4392	Eagleridge High School	6/30/2021	Contribution	5.5	3.5	(161,541)	(102,799)	(29,371)	(29,371)	(29,371)	(29,371)	(14,686)	0	0
4392	Eagleridge High School	6/30/2020	Proportion	5.4	2.4	(209,375)	(93,056)	(38,773)	(38,773)	(38,773)	(15,510)	0	0	0
4392	Eagleridge High School	6/30/2020	Contribution	5.4	2.4	(105)	(48)	(19)	(19)	(19)	(10)	0	0	0
4392	Eagleridge High School	6/30/2019	Proportion	5.3	1.3	141,396	34,684	26,678	26,678	8,006	0	0	0	0
4392	Eagleridge High School	6/30/2019	Contribution	5.3	1.3	(29,638)	(7,270)	(5,592)	(5,592)	(1,678)	0	0	0	0
4392	Eagleridge High School	6/30/2018	Proportion	5.2	0.2	190,826	7,341	36,697	7,341	0	0	0	0	0
4392	Eagleridge High School	6/30/2018	Contribution	5.2	0.2	36,764	1,414	7,070	1,414	0	0	0	0	0
4392	Eagleridge High School	6/30/2017	Proportion	5.2	0.0	(357,025)	0	(13,730)	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2017	Contribution	5.2	0.0	36,719	0	1,414	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2022	Proportion	5.4	4.4	(24,330)	(19,824)	(4,506)	(4,506)	(4,506)	(4,506)	(4,506)	(1,800)	0
4393	Cascade Heights Public Charter School	6/30/2022	Contribution	5.4	4.4	27,509	22,415	5,094	5,094	5,094	5,094	5,094	2,039	0
4393	Cascade Heights Public Charter School	6/30/2021	Proportion	5.5	3.5	103,276	65,722	18,777	18,777	18,777	9,391	0	0	0
4393	Cascade Heights Public Charter School	6/30/2021	Contribution	5.5	3.5	(143,027)	(91,017)	(26,005)	(26,005)	(26,005)	(13,002)	0	0	0
4393	Cascade Heights Public Charter School	6/30/2020	Proportion	5.4	2.4	(196,507)	(87,337)	(36,390)	(36,390)	(14,557)	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2020	Contribution	5.4	2.4	37,793	16,796	6,999	6,999	2,798	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2019	Proportion	5.3	1.3	69,154	16,962	13,048	13,048	3,914	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2019	Contribution	5.3	1.3	(17,960)	(4,404)	(3,389)	(3,389)	(1,015)	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2018	Proportion	5.2	0.2	57,864	2,224	11,128	2,224	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2018	Contribution	5.2	0.2	14,725	565	2,832	565	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2017	Proportion	5.2	0.0	(88,662)	0	(3,412)	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2017	Contribution	5.2	0.0	22,674	0	874	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2022	Proportion	5.4	4.4	(65,935)	(53,725)	(12,210)	(12,210)	(12,210)	(12,210)	(12,210)	(4,885)	0
4396	Sweet Home Charter School	6/30/2022	Contribution	5.4	4.4	36,600	29,822	6,778	6,778	6,778	6,778	6,778	2,710	0
4396	Sweet Home Charter School	6/30/2021	Proportion	5.5	3.5	(14,633)	(9,311)	(2,661)	(2,661)	(2,661)	(1,328)	0	0	0
4396	Sweet Home Charter School	6/30/2021	Contribution	5.5	3.5	(79,370)	(50,508)	(14,431)	(14,431)	(14,431)	(7,215)	0	0	0
4396	Sweet Home Charter School	6/30/2020	Proportion	5.4	2.4	(68,517)	(30,453)	(12,688)	(12,688)	(5,077)	0	0	0	0
4396	Sweet Home Charter School	6/30/2020	Contribution	5.4	2.4	32,744	14,552	6,064	6,064	2,424	0	0	0	0
4396	Sweet Home Charter School	6/30/2019	Proportion	5.3	1.3	(299,913)	(73,565)	(56,587)	(56,587)	(16,978)	0	0	0	0
4396	Sweet Home Charter School	6/30/2019	Contribution	5.3	1.3	(4,782)	(1,174)	(902)	(902)	(272)	0	0	0	0
4396	Sweet Home Charter School	6/30/2018	Proportion	5.2	0.2	57,246	2,201	11,009	2,201	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2018	Contribution	5.2	0.2	(16,522)	(637)	(3,177)	(637)	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2017	Proportion	5.2	0.0	314,039	0	12,079	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2017	Contribution	5.2	0.0	14,097	0	542	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2022	Proportion	5.4	4.4	50,884	41,461	9,423	9,423	9,423	9,423	9,423	3,769	0
4397	Springwater Environmental Sciences School	6/30/2022	Contribution	5.4	4.4	72,960	59,449	13,511	13,511	13,511	13,511	13,511	5,405	0
4397	Springwater Environmental Sciences School	6/30/2021	Proportion	5.5	3.5	(383,303)	(243,921)	(69,691)	(69,691)	(69,691)	(34,848)	0	0	0
4397	Springwater Environmental Sciences School	6/30/2021	Contribution	5.5	3.5	(93,729)	(59,645)	(17,042)	(17,042)	(17,042)	(8,519)	0	0	0
4397	Springwater Environmental Sciences School	6/30/2020	Proportion	5.4	2.4	282,471	125,544	52,309	52,309	20,926	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2020	Contribution	5.4	2.4	32,081	14,258	5,941	5,941	2,376	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2019	Proportion	5.3	1.3	(205,988)	(50,524)	(38,866)	(38,866)	(11,658)	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2019	Contribution	5.3	1.3	26,301	6,453	4,962	4,962	1,491	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2018	Proportion	5.2	0.2	81,463	3,133	15,666	3,133	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2018	Contribution	5.2	0.2	16,022	617	3,081	617	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2017	Proportion	5.2	0.0	5,127	0	197	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2017	Contribution	5.2	0.0	35,212	0	1,352	0	0	0	0	0	0
4398	LEP High	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4400	Phoenix School	6/30/2022	Proportion	5.4	4.4	81,759	66,618	15,141	15,141	15,141	15,141	15,141	15,141	6,054	0
4400	Phoenix School	6/30/2022	Contribution	5.4	4.4	(27,124)	(22,101)	(5,023)	(5,023)	(5,023)	(5,023)	(5,023)	(5,023)	(2,009)	0
4400	Phoenix School	6/30/2021	Proportion	5.5	3.5	(61,816)	(39,338)	(11,239)	(11,239)	(11,239)	(11,239)	(11,239)	(11,239)	0	0
4400	Phoenix School	6/30/2021	Contribution	5.5	3.5	(85,196)	(54,216)	(15,490)	(15,490)	(15,490)	(15,490)	(15,490)	(7,746)	0	0
4400	Phoenix School	6/30/2020	Proportion	5.4	2.4	117,983	52,436	21,849	21,849	21,849	21,849	8,738	0	0	0
4400	Phoenix School	6/30/2020	Contribution	5.4	2.4	14,958	6,648	2,770	2,770	2,770	1,108	0	0	0	0
4400	Phoenix School	6/30/2019	Proportion	5.3	1.3	(309,215)	(75,847)	(58,342)	(58,342)	(17,505)	0	0	0	0	0
4400	Phoenix School	6/30/2019	Contribution	5.3	1.3	11,302	2,774	2,132	2,132	642	0	0	0	0	0
4400	Phoenix School	6/30/2018	Proportion	5.2	0.2	399,668	15,373	76,859	15,373	0	0	0	0	0	0
4400	Phoenix School	6/30/2018	Contribution	5.2	0.2	(6,577)	(252)	(1,265)	(252)	0	0	0	0	0	0
4400	Phoenix School	6/30/2017	Proportion	5.2	0.0	15,369	0	589	0	0	0	0	0	0	0
4400	Phoenix School	6/30/2017	Contribution	5.2	0.0	59,496	0	2,286	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2022	Proportion	5.4	4.4	(29,586)	(24,107)	(5,479)	(5,479)	(5,479)	(5,479)	(5,479)	(5,479)	(2,191)	0
4401	Ballston Community School	6/30/2022	Contribution	5.4	4.4	(22,637)	(18,445)	(4,192)	(4,192)	(4,192)	(4,192)	(4,192)	(4,192)	(1,677)	0
4401	Ballston Community School	6/30/2021	Proportion	5.5	3.5	(93,422)	(59,450)	(16,986)	(16,986)	(16,986)	(16,986)	(16,986)	(8,492)	0	0
4401	Ballston Community School	6/30/2021	Contribution	5.5	3.5	(34,405)	(21,895)	(6,255)	(6,255)	(6,255)	(6,255)	(3,130)	0	0	0
4401	Ballston Community School	6/30/2020	Proportion	5.4	2.4	21,938	9,749	4,063	4,063	1,623	0	0	0	0	0
4401	Ballston Community School	6/30/2020	Contribution	5.4	2.4	(4,092)	(1,818)	(758)	(758)	(302)	0	0	0	0	0
4401	Ballston Community School	6/30/2019	Proportion	5.3	1.3	(72,531)	(17,791)	(13,685)	(13,685)	(4,106)	0	0	0	0	0
4401	Ballston Community School	6/30/2019	Contribution	5.3	1.3	2,892	708	546	546	162	0	0	0	0	0
4401	Ballston Community School	6/30/2018	Proportion	5.2	0.2	(137,549)	(5,289)	(26,452)	(5,289)	0	0	0	0	0	0
4401	Ballston Community School	6/30/2018	Contribution	5.2	0.2	(4,754)	(184)	(914)	(184)	0	0	0	0	0	0
4401	Ballston Community School	6/30/2017	Proportion	5.2	0.0	24,851	0	956	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2017	Contribution	5.2	0.0	(11,776)	0	(451)	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2021	Proportion	5.5	3.5	(82,987)	(52,809)	(15,089)	(15,089)	(15,089)	(15,089)	(7,542)	0	0	0
4402	Sage Community School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2020	Proportion	5.4	2.4	75,924	33,744	14,060	14,060	5,624	0	0	0	0	0
4402	Sage Community School	6/30/2020	Contribution	5.4	2.4	(10,715)	(4,763)	(1,984)	(1,984)	(795)	0	0	0	0	0
4402	Sage Community School	6/30/2019	Proportion	5.3	1.3	7,741	1,897	1,461	1,461	436	0	0	0	0	0
4402	Sage Community School	6/30/2019	Contribution	5.3	1.3	22,225	5,453	4,193	4,193	1,260	0	0	0	0	0
4402	Sage Community School	6/30/2018	Proportion	5.2	0.2	(280,653)	(10,793)	(53,972)	(10,793)	0	0	0	0	0	0
4402	Sage Community School	6/30/2018	Contribution	5.2	0.2	48,856	1,881	9,395	1,881	0	0	0	0	0	0
4402	Sage Community School	6/30/2017	Proportion	5.2	0.0	24,875	0	955	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2017	Contribution	5.2	0.0	8,982	0	347	0	0	0	0	0	0	0
4403	Portland Village School	6/30/2022	Proportion	5.4	4.4	(156,964)	(127,897)	(29,067)	(29,067)	(29,067)	(29,067)	(29,067)	(29,067)	(11,629)	0
4403	Portland Village School	6/30/2022	Contribution	5.4	4.4	48,981	39,910	9,071	9,071	9,071	9,071	9,071	3,626	0	0
4403	Portland Village School	6/30/2021	Proportion	5.5	3.5	252,849	160,903	45,973	45,973	45,973	45,973	22,984	0	0	0
4403	Portland Village School	6/30/2021	Contribution	5.5	3.5	(241,944)	(153,964)	(43,990)	(43,990)	(43,990)	(43,990)	(21,994)	0	0	0
4403	Portland Village School	6/30/2020	Proportion	5.4	2.4	800,319	355,698	148,207	148,207	148,207	59,284	0	0	0	0
4403	Portland Village School	6/30/2020	Contribution	5.4	2.4	111,258	49,449	20,603	20,603	8,243	0	0	0	0	0
4403	Portland Village School	6/30/2019	Proportion	5.3	1.3	(1,092,206)	(267,898)	(206,077)	(206,077)	(61,821)	0	0	0	0	0
4403	Portland Village School	6/30/2019	Contribution	5.3	1.3	456,495	111,971	86,131	86,131	25,840	0	0	0	0	0
4403	Portland Village School	6/30/2018	Proportion	5.2	0.2	(165,494)	(6,364)	(31,826)	(6,364)	0	0	0	0	0	0
4403	Portland Village School	6/30/2018	Contribution	5.2	0.2	(90,443)	(3,478)	(17,393)	(3,478)	0	0	0	0	0	0
4403	Portland Village School	6/30/2017	Proportion	5.2	0.0	125,350	0	4,820	0	0	0	0	0	0	0
4403	Portland Village School	6/30/2017	Contribution	5.2	0.0	25,632	0	987	0	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2022	Proportion	5.4	4.4	8,269	6,738	1,531	1,531	1,531	1,531	1,531	614	0	0
4404	Alliance Charter Academy	6/30/2022	Contribution	5.4	4.4	68,227	55,592	12,635	12,635	12,635	12,635	12,635	5,052	0	0
4404	Alliance Charter Academy	6/30/2021	Proportion	5.5	3.5	22,052	14,034	4,009	4,009	4,009	2,007	0	0	0	0
4404	Alliance Charter Academy	6/30/2021	Contribution	5.5	3.5	(232,750)	(148,114)	(42,318)	(42,318)	(42,318)	(42,318)	(21,160)	0	0	0
4404	Alliance Charter Academy	6/30/2020	Proportion	5.4	2.4	93,601	41,599	17,334	17,334	6,931	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2020	Contribution	5.4	2.4	102,393	45,507	18,962	18,962	7,583	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2019	Proportion	5.3	1.3	(501,731)	(123,067)	(94,666)	(94,666)	(28,401)	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2019	Contribution	5.3	1.3	319,820	78,448	60,343	60,343	18,105	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2018	Proportion	5.2	0.2	(34,161)	(1,316)	(6,569)	(1,316)	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2018	Contribution	5.2	0.2	(9,289)	(359)	(1,786)	(359)	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2017	Proportion	5.2	0.0	(171,292)	0	(6,587)	0	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2017	Contribution	5.2	0.0	37,344	0	1,434	0	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2022	Proportion	5.4	4.4	(81,369)	(66,301)	(15,068)	(15,068)	(15,068)	(15,068)	(15,068)	(6,029)	0	0
4405	Forest Grove Community School	6/30/2022	Contribution	5.4	4.4	13,409	10,926	2,483	2,483	2,483	2,483	994	0	0	0
4405	Forest Grove Community School	6/30/2021	Proportion	5.5	3.5	150,185	95,573	27,306	27,306	27,306	13,655	0	0	0	0
4405	Forest Grove Community School	6/30/2021	Contribution	5.5	3.5	(133,651)	(85,051)	(24,300)	(24,300)	(24,300)	(24,300)	(12,151)	0	0	0
4405	Forest Grove Community School	6/30/2020	Proportion	5.4	2.4	(278,086)	(123,595)	(51,497)	(51,497)	(51,497)	(20,601)	0	0	0	0
4405	Forest Grove Community School	6/30/2020	Contribution	5.4	2.4	56,438	25,085	10,451	10,451	4,183	0	0	0	0	0
4405	Forest Grove Community School	6/30/2019	Proportion	5.3	1.3	4,868	1,196	918	918	278	0	0	0	0	0
4405	Forest Grove Community School	6/30/2019	Contribution	5.3	1.3	41,747	10,239	7,877	7,877	2,362	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4405	Forest Grove Community School	6/30/2018	Proportion	5.2	0.2	(49,778)	(1,913)	(9,573)	(1,913)	0	0	0	0	0
4405	Forest Grove Community School	6/30/2018	Contribution	5.2	0.2	18,514	714	3,560	714	0	0	0	0	0
4405	Forest Grove Community School	6/30/2017	Proportion	5.2	0.0	(64,888)	0	(2,498)	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2017	Contribution	5.2	0.0	21,686	0	836	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2022	Proportion	5.4	4.4	(362,016)	(294,976)	(67,040)	(67,040)	(67,040)	(67,040)	(67,040)	(26,816)	0
4407	Madrone Trail Public Charter School	6/30/2022	Contribution	5.4	4.4	273,815	223,109	50,706	50,706	50,706	50,706	50,706	20,285	0
4407	Madrone Trail Public Charter School	6/30/2021	Proportion	5.5	3.5	173,466	110,388	31,539	31,539	31,539	31,539	15,771	0	0
4407	Madrone Trail Public Charter School	6/30/2021	Contribution	5.5	3.5	(329,339)	(209,579)	(59,880)	(59,880)	(59,880)	(59,880)	(29,939)	0	0
4407	Madrone Trail Public Charter School	6/30/2020	Proportion	5.4	2.4	(192,107)	(85,382)	(35,575)	(35,575)	(35,575)	(14,232)	0	0	0
4407	Madrone Trail Public Charter School	6/30/2020	Contribution	5.4	2.4	84,897	37,731	15,722	15,722	15,722	6,287	0	0	0
4407	Madrone Trail Public Charter School	6/30/2019	Proportion	5.3	1.3	264,435	64,863	49,893	49,893	14,970	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2019	Contribution	5.3	1.3	(18,102)	(4,442)	(3,415)	(3,415)	(1,027)	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2018	Proportion	5.2	0.2	(97,181)	(3,736)	(18,689)	(3,736)	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2018	Contribution	5.2	0.2	51,372	1,977	9,879	1,977	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2017	Proportion	5.2	0.0	(252,906)	0	(9,726)	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2017	Contribution	5.2	0.0	52,515	0	2,020	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2022	Proportion	5.4	4.4	164,036	133,659	30,377	30,377	30,377	30,377	12,151	0	0
4408	Muddy Creek Charter School	6/30/2022	Contribution	5.4	4.4	57,968	47,233	10,735	10,735	10,735	10,735	4,293	0	0
4408	Muddy Creek Charter School	6/30/2021	Proportion	5.5	3.5	(338,054)	(215,126)	(61,464)	(61,464)	(61,464)	(30,734)	0	0	0
4408	Muddy Creek Charter School	6/30/2021	Contribution	5.5	3.5	(13,617)	(8,665)	(2,476)	(2,476)	(2,476)	(1,237)	0	0	0
4408	Muddy Creek Charter School	6/30/2020	Proportion	5.4	2.4	168,685	74,971	31,238	31,238	31,238	12,495	0	0	0
4408	Muddy Creek Charter School	6/30/2020	Contribution	5.4	2.4	(1,446)	(642)	(268)	(268)	(268)	(106)	0	0	0
4408	Muddy Creek Charter School	6/30/2019	Proportion	5.3	1.3	(6,881)	(1,689)	(1,298)	(1,298)	(391)	0	0	0	0
4408	Muddy Creek Charter School	6/30/2019	Contribution	5.3	1.3	24,959	6,123	4,709	4,709	1,414	0	0	0	0
4408	Muddy Creek Charter School	6/30/2018	Proportion	5.2	0.2	5,030	195	967	195	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2018	Contribution	5.2	0.2	8,777	337	1,688	337	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2017	Proportion	5.2	0.0	(38,940)	0	(1,500)	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2017	Contribution	5.2	0.0	10,601	0	406	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2022	Proportion	5.4	4.4	(222,628)	(181,401)	(41,227)	(41,227)	(41,227)	(41,227)	(16,493)	0	0
4409	Southwest Charter School	6/30/2022	Contribution	5.4	4.4	97,197	79,198	17,999	17,999	17,999	17,999	7,202	0	0
4409	Southwest Charter School	6/30/2021	Proportion	5.5	3.5	(213,649)	(135,959)	(38,845)	(38,845)	(38,845)	(19,424)	0	0	0
4409	Southwest Charter School	6/30/2021	Contribution	5.5	3.5	(165,929)	(105,591)	(30,169)	(30,169)	(30,169)	(15,084)	0	0	0
4409	Southwest Charter School	6/30/2020	Proportion	5.4	2.4	(11,344)	(5,041)	(2,101)	(2,101)	(839)	0	0	0	0
4409	Southwest Charter School	6/30/2020	Contribution	5.4	2.4	(16,925)	(7,523)	(3,134)	(3,134)	(3,134)	(1,255)	0	0	0
4409	Southwest Charter School	6/30/2019	Proportion	5.3	1.3	1,124,126	275,730	212,099	212,099	63,631	0	0	0	0
4409	Southwest Charter School	6/30/2019	Contribution	5.3	1.3	(14,947)	(3,667)	(2,820)	(2,820)	(847)	0	0	0	0
4409	Southwest Charter School	6/30/2018	Proportion	5.2	0.2	(915,291)	(35,201)	(176,018)	(35,201)	0	0	0	0	0
4409	Southwest Charter School	6/30/2018	Contribution	5.2	0.2	136,329	5,244	26,217	5,244	0	0	0	0	0
4409	Southwest Charter School	6/30/2017	Proportion	5.2	0.0	(46,331)	0	(1,781)	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2017	Contribution	5.2	0.0	20,223	0	778	0	0	0	0	0	0
4410	Ace Academy	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2017	Proportion	5.2	0.0	(528,891)	0	(20,341)	0	0	0	0	0	0
4410	Ace Academy	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2022	Proportion	5.4	4.4	70,750	57,648	13,102	13,102	13,102	13,102	5,240	0	0
4411	Sherwood Charter School	6/30/2022	Contribution	5.4	4.4	45,528	37,097	8,431	8,431	8,431	8,431	3,373	0	0
4411	Sherwood Charter School	6/30/2021	Proportion	5.5	3.5	26,222	16,686	4,768	4,768	4,768	2,382	0	0	0
4411	Sherwood Charter School	6/30/2021	Contribution	5.5	3.5	(86,185)	(54,845)	(15,670)	(15,670)	(15,670)	(7,835)	0	0	0
4411	Sherwood Charter School	6/30/2020	Proportion	5.4	2.4	(82,234)	(36,547)	(15,229)	(15,229)	(15,229)	(6,089)	0	0	0
4411	Sherwood Charter School	6/30/2020	Contribution	5.4	2.4	36,703	16,312	6,797	6,797	6,797	2,718	0	0	0
4411	Sherwood Charter School	6/30/2019	Proportion	5.3	1.3	(97,314)	(23,870)	(18,361)	(18,361)	(5,509)	0	0	0	0
4411	Sherwood Charter School	6/30/2019	Contribution	5.3	1.3	(402)	(98)	(76)	(76)	(22)	0	0	0	0
4411	Sherwood Charter School	6/30/2018	Proportion	5.2	0.2	(274,037)	(10,542)	(52,699)	(10,542)	0	0	0	0	0
4411	Sherwood Charter School	6/30/2018	Contribution	5.2	0.2	12,244	469	2,355	469	0	0	0	0	0
4411	Sherwood Charter School	6/30/2017	Proportion	5.2	0.0	159,384	0	6,129	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2017	Contribution	5.2	0.0	(12,280)	0	(470)	0	0	0	0	0	0
4412	Estacada Web Academy	6/30/2022	Proportion	5.4	4.4	441,186	359,485	81,701	81,701	81,701	81,701	32,681	0	0
4412	Estacada Web Academy	6/30/2022	Contribution	5.4	4.4	139,982	114,059	25,923	25,923	25,923	25,923	10,367	0	0
4412	Estacada Web Academy	6/30/2021	Proportion	5.5	3.5	894,587	569,283	162,652	162,652	162,652	162,652	81,327	0	0
4412	Estacada Web Academy	6/30/2021	Contribution	5.5	3.5	(244,853)	(155,815)	(44,519)	(44,519)	(44,519)	(22,258)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4412	Estacada Web Academy	6/30/2020	Proportion	5.4	2.4	721,258	320,560	133,566	133,566	133,566	53,428	0	0	0
4412	Estacada Web Academy	6/30/2020	Contribution	5.4	2.4	315,349	140,155	58,398	58,398	58,398	23,359	0	0	0
4412	Estacada Web Academy	6/30/2019	Proportion	5.3	1.3	99,293	24,353	18,735	18,735	18,735	5,618	0	0	0
4412	Estacada Web Academy	6/30/2019	Contribution	5.3	1.3	132,666	32,542	25,031	25,031	7,511	0	0	0	0
4412	Estacada Web Academy	6/30/2018	Proportion	5.2	0.2	200,123	7,698	38,485	7,698	0	0	0	0	0
4412	Estacada Web Academy	6/30/2018	Contribution	5.2	0.2	77,227	2,972	14,851	2,972	0	0	0	0	0
4412	Estacada Web Academy	6/30/2017	Proportion	5.2	0.0	51,274	0	1,974	0	0	0	0	0	0
4412	Estacada Web Academy	6/30/2017	Contribution	5.2	0.0	106,383	0	4,093	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2019	Contribution	5.3	1.3	14,181	3,477	2,676	2,676	801	0	0	0	0
4414	Marcola Web Academy	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2019	Contribution	5.3	1.3	8,581	2,105	1,619	1,619	486	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2022	Proportion	5.4	4.4	(102,105)	(83,197)	(18,908)	(18,908)	(18,908)	(18,908)	(18,908)	(7,565)	0
4418	Lewis And Clark Montessori Charter School	6/30/2022	Contribution	5.4	4.4	129,190	105,266	23,924	23,924	23,924	23,924	9,570	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2021	Proportion	5.5	3.5	(910,416)	(579,356)	(165,530)	(165,530)	(165,530)	(165,530)	(82,766)	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2021	Contribution	5.5	3.5	(216,179)	(137,569)	(39,305)	(39,305)	(39,305)	(39,305)	(19,654)	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2020	Proportion	5.4	2.4	(39,386)	(17,504)	(7,294)	(7,294)	(7,294)	(2,916)	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2020	Contribution	5.4	2.4	(36,851)	(16,379)	(6,824)	(6,824)	(6,824)	(2,731)	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2019	Proportion	5.3	1.3	(12,392)	(3,040)	(2,338)	(2,338)	(702)	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2019	Contribution	5.3	1.3	(21,211)	(5,203)	(4,002)	(4,002)	(1,201)	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2018	Proportion	5.2	0.2	219,827	8,457	42,274	8,457	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2018	Contribution	5.2	0.2	41,222	1,587	7,927	1,587	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2017	Proportion	5.2	0.0	402,689	0	15,489	0	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2017	Contribution	5.2	0.0	67,466	0	2,596	0	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2022	Proportion	5.4	4.4	920,149	749,751	170,398	170,398	170,398	170,398	170,398	68,159	0
4419	Silvies River Web Academy	6/30/2022	Contribution	5.4	4.4	35,045	28,555	6,490	6,490	6,490	6,490	2,595	0	0
4419	Silvies River Web Academy	6/30/2021	Proportion	5.5	3.5	708,052	450,578	128,737	128,737	128,737	128,737	64,367	0	0
4419	Silvies River Web Academy	6/30/2021	Contribution	5.5	3.5	(217,506)	(138,412)	(39,547)	(39,547)	(39,547)	(19,771)	0	0	0
4419	Silvies River Web Academy	6/30/2020	Proportion	5.4	2.4	737,286	327,684	136,534	136,534	136,534	54,616	0	0	0
4419	Silvies River Web Academy	6/30/2020	Contribution	5.4	2.4	173,761	77,227	32,178	32,178	32,178	12,871	0	0	0
4419	Silvies River Web Academy	6/30/2019	Proportion	5.3	1.3	385,441	94,541	72,725	72,725	21,816	0	0	0	0
4419	Silvies River Web Academy	6/30/2019	Contribution	5.3	1.3	86,387	21,191	16,299	16,299	4,892	0	0	0	0
4419	Silvies River Web Academy	6/30/2018	Proportion	5.2	0.2	200,950	7,730	38,644	7,730	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2018	Contribution	5.2	0.2	82,887	3,187	15,940	3,187	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2017	Proportion	5.2	0.0	97,486	0	3,751	0	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2017	Contribution	5.2	0.0	51,363	0	1,973	0	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2022	Proportion	5.4	4.4	1,828,721	1,490,069	338,652	338,652	338,652	338,652	338,652	135,461	0
4420	Oregon Virtual Academy	6/30/2022	Contribution	5.4	4.4	(240,564)	(196,015)	(44,549)	(44,549)	(44,549)	(44,549)	(44,549)	(17,819)	0
4420	Oregon Virtual Academy	6/30/2021	Proportion	5.5	3.5	1,948,080	1,239,688	354,196	354,196	354,196	354,196	177,100	0	0
4420	Oregon Virtual Academy	6/30/2021	Contribution	5.5	3.5	(589,013)	(374,827)	(107,093)	(107,093)	(107,093)	(107,093)	(53,548)	0	0
4420	Oregon Virtual Academy	6/30/2020	Proportion	5.4	2.4	161,107	71,602	29,835	29,835	29,835	11,932	0	0	0
4420	Oregon Virtual Academy	6/30/2020	Contribution	5.4	2.4	527,732	234,548	97,728	97,728	97,728	39,092	0	0	0
4420	Oregon Virtual Academy	6/30/2019	Proportion	5.3	1.3	234,594	57,542	44,263	44,263	13,279	0	0	0	0
4420	Oregon Virtual Academy	6/30/2019	Contribution	5.3	1.3	(80,805)	(19,821)	(15,246)	(15,246)	(4,575)	0	0	0	0
4420	Oregon Virtual Academy	6/30/2018	Proportion	5.2	0.2	303,375	11,670	58,341	11,670	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2018	Contribution	5.2	0.2	195,102	7,502	37,520	7,502	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2017	Proportion	5.2	0.0	97,062	0	2,197	0	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2017	Contribution	5.2	0.0	213,587	0	8,217	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2022	Proportion	5.4	4.4	242,231	197,373	44,858	44,858	44,858	44,858	44,858	17,941	0
4422	Redmond Proficiency Academy	6/30/2022	Contribution	5.4	4.4	326,041	265,663	60,378	60,378	60,378	60,378	60,378	24,151	0
4422	Redmond Proficiency Academy	6/30/2021	Proportion	5.5	3.5	771,878	491,196	140,341	140,341	140,341	140,341	140,341	70,173	0
4422	Redmond Proficiency Academy	6/30/2021	Contribution	5.5	3.5	(382,173)	(243,201)	(69,486)	(69,486)	(69,486)	(69,486)	(34,743)	0	0
4422	Redmond Proficiency Academy	6/30/2020	Proportion	5.4	2.4	(993,986)	(441,773)	(184,071)	(184,071)	(184,071)	(184,071)	(73,631)	0	0
4422	Redmond Proficiency Academy	6/30/2020	Contribution	5.4	2.4	306,214	136,096	56,706	56,706	56,706	22,684	0	0	0
4422	Redmond Proficiency Academy	6/30/2019	Proportion	5.3	1.3	357,455	87,679	67,444	67,444	20,235	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2019	Contribution	5.3	1.3	(31,963)	(7,839)	(6,031)	(6,031)	(1,808)	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2018	Proportion	5.2	0.2	388,975	14,960	74,803	14,960	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2018	Contribution	5.2	0.2	104,733	4,028	20,141	4,028	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2017	Proportion	5.2	0.0	(14,221)	0	(546)	0	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2017	Contribution	5.2	0.0	148,910	0	5,725	0	0	0	0	0	0
4423	Molalla River Academy	6/30/2022	Proportion	5.4	4.4	490,695	399,826	90,869	90,869	90,869	90,869	90,869	36,350	0
4423	Molalla River Academy	6/30/2022	Contribution	5.4	4.4	40,300	32,837	7,463	7,463	7,463	7,463	7,463	2,985	0
4423	Molalla River Academy	6/30/2021	Proportion	5.5	3.5	(441,474)	(280,938)	(80,268)	(80,268)	(80,268)	(80,268)	(40,134)	0	0
4423	Molalla River Academy	6/30/2021	Contribution	5.5	3.5	(39,894)	(25,388)	(7,253)	(7,253)	(7,253)	(7,253)	(3,629)	0	0
4423	Molalla River Academy	6/30/2020	Proportion	5.4	2.4	218,999	97,334	40,555	40,555	40,555	16,224	0	0	0
4423	Molalla River Academy	6/30/2020	Contribution	5.4	2.4	42,492	18,885	7,869	7,869	3,147	0	0	0	0
4423	Molalla River Academy	6/30/2019	Proportion	5.3	1.3	46,723	11,459	8,816	8,816	2,643	0	0	0	0
4423	Molalla River Academy	6/30/2019	Contribution	5.3	1.3	115,255	28,271	21,746	21,746	6,525	0	0	0	0
4423	Molalla River Academy	6/30/2018	Proportion	5.2	0.2	114,664	4,409	22,051	4,409	0	0	0	0	0
4423	Molalla River Academy	6/30/2018	Contribution	5.2	0.2	4,502	172	866	172	0	0	0	0	0
4423	Molalla River Academy	6/30/2017	Proportion	5.2	0.0	(20,588)	0	(793)	0	0	0	0	0	0
4423	Molalla River Academy	6/30/2017	Contribution	5.2	0.0	45,342	0	1,742	0	0	0	0	0	0
4424	The Ivy School	6/30/2022	Proportion	5.4	4.4	184,577	150,396	34,181	34,181	34,181	34,181	34,181	13,672	0
4424	The Ivy School	6/30/2022	Contribution	5.4	4.4	72,384	58,980	13,404	13,404	13,404	13,404	13,404	5,364	0
4424	The Ivy School	6/30/2021	Proportion	5.5	3.5	(322,531)	(205,247)	(58,642)	(58,642)	(58,642)	(58,642)	(29,321)	0	0
4424	The Ivy School	6/30/2021	Contribution	5.5	3.5	(96,615)	(61,483)	(17,566)	(17,566)	(17,566)	(17,566)	(8,785)	0	0
4424	The Ivy School	6/30/2020	Proportion	5.4	2.4	682,027	303,124	126,301	126,301	126,301	50,522	0	0	0
4424	The Ivy School	6/30/2020	Contribution	5.4	2.4	2,976	1,323	551	551	221	0	0	0	0
4424	The Ivy School	6/30/2019	Proportion	5.3	1.3	(496,574)	(121,802)	(93,693)	(93,693)	(28,109)	0	0	0	0
4424	The Ivy School	6/30/2019	Contribution	5.3	1.3	100,875	24,743	19,033	19,033	5,710	0	0	0	0
4424	The Ivy School	6/30/2018	Proportion	5.2	0.2	(352,899)	(13,574)	(67,865)	(13,574)	0	0	0	0	0
4424	The Ivy School	6/30/2018	Contribution	5.2	0.2	(8,918)	(343)	(1,715)	(343)	0	0	0	0	0
4424	The Ivy School	6/30/2017	Proportion	5.2	0.0	936,282	0	36,012	0	0	0	0	0	0
4424	The Ivy School	6/30/2017	Contribution	5.2	0.0	27,532	0	1,057	0	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2022	Proportion	5.4	4.4	(2,925)	(2,383)	(542)	(542)	(542)	(542)	(542)	(215)	0
4429	Clackamas Web Academy	6/30/2022	Contribution	5.4	4.4	6,362	5,184	1,178	1,178	1,178	1,178	1,178	472	0
4429	Clackamas Web Academy	6/30/2021	Proportion	5.5	3.5	1,056	672	192	192	192	96	0	0	0
4429	Clackamas Web Academy	6/30/2021	Contribution	5.5	3.5	(2,054)	(1,308)	(373)	(373)	(373)	(189)	0	0	0
4429	Clackamas Web Academy	6/30/2020	Proportion	5.4	2.4	(298)	(133)	(55)	(55)	(23)	0	0	0	0
4429	Clackamas Web Academy	6/30/2020	Contribution	5.4	2.4	1,330	592	246	246	100	0	0	0	0
4429	Clackamas Web Academy	6/30/2019	Proportion	5.3	1.3	(6,003)	(1,471)	(1,133)	(1,133)	(338)	0	0	0	0
4429	Clackamas Web Academy	6/30/2019	Contribution	5.3	1.3	209	53	39	39	14	0	0	0	0
4429	Clackamas Web Academy	6/30/2018	Proportion	5.2	0.2	3,980	155	765	155	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2018	Contribution	5.2	0.2	(130)	(5)	(25)	(5)	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2017	Proportion	5.2	0.0	(7,725)	0	(295)	0	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2017	Contribution	5.2	0.0	1,166	0	46	0	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2022	Proportion	5.4	4.4	(3,263)	(2,659)	(604)	(604)	(604)	(604)	(604)	(243)	0
4430	Clackamas Charter Alliance 2	6/30/2022	Contribution	5.4	4.4	2,238	1,824	414	414	414	414	168	0	0
4430	Clackamas Charter Alliance 2	6/30/2021	Proportion	5.5	3.5	(1,339)	(853)	(243)	(243)	(243)	(124)	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2021	Contribution	5.5	3.5	(15,265)	(9,715)	(2,775)	(2,775)	(2,775)	(1,390)	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2020	Proportion	5.4	2.4	(9,025)	(4,012)	(1,671)	(1,671)	(670)	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2020	Contribution	5.4	2.4	3,721	1,654	689	689	276	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2019	Proportion	5.3	1.3	(15,646)	(3,838)	(2,952)	(2,952)	(886)	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2019	Contribution	5.3	1.3	672	164	127	127	37	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2018	Proportion	5.2	0.2	593	23	114	23	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2018	Contribution	5.2	0.2	(2,105)	(80)	(405)	(80)	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2017	Proportion	5.2	0.0	(6,618)	0	(253)	0	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2017	Contribution	5.2	0.0	2,101	0	81	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4431	Corbett Charter School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2022	Proportion	5.4	4.4	(169,288)	(137,938)	(31,350)	(31,350)	(31,350)	(31,350)	(31,350)	(12,538)	0
4432	Renaissance Public Academy	6/30/2022	Contribution	5.4	4.4	(59,355)	(48,363)	(10,992)	(10,992)	(10,992)	(10,992)	(10,992)	(4,395)	0
4432	Renaissance Public Academy	6/30/2021	Proportion	5.5	3.5	696,835	443,441	126,697	126,697	126,697	126,697	63,350	0	0
4432	Renaissance Public Academy	6/30/2021	Contribution	5.5	3.5	(100,826)	(64,162)	(18,332)	(18,332)	(18,332)	(18,332)	(9,166)	0	0
4432	Renaissance Public Academy	6/30/2020	Proportion	5.4	2.4	(71,779)	(31,903)	(13,292)	(13,292)	(13,292)	(13,292)	(5,319)	0	0
4432	Renaissance Public Academy	6/30/2020	Contribution	5.4	2.4	89,590	39,817	16,591	16,591	16,591	6,635	0	0	0
4432	Renaissance Public Academy	6/30/2019	Proportion	5.3	1.3	(610,612)	(149,772)	(115,210)	(115,210)	(34,562)	0	0	0	0
4432	Renaissance Public Academy	6/30/2019	Contribution	5.3	1.3	80,419	19,727	15,173	15,173	4,554	0	0	0	0
4432	Renaissance Public Academy	6/30/2018	Proportion	5.2	0.2	42,451	1,631	8,164	1,631	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2018	Contribution	5.2	0.2	3,413	133	656	133	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2017	Proportion	5.2	0.0	44,497	0	1,712	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2017	Contribution	5.2	0.0	8,896	0	341	0	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2022	Proportion	5.4	4.4	(156,361)	(127,405)	(28,956)	(28,956)	(28,956)	(28,956)	(28,956)	(11,581)	0
4433	Powell Butte Community Charter School	6/30/2022	Contribution	5.4	4.4	54,581	44,473	10,108	10,108	10,108	10,108	10,108	4,041	0
4433	Powell Butte Community Charter School	6/30/2021	Proportion	5.5	3.5	(78,125)	(49,715)	(14,205)	(14,205)	(14,205)	(14,205)	(7,100)	0	0
4433	Powell Butte Community Charter School	6/30/2021	Contribution	5.5	3.5	(183,248)	(116,612)	(33,318)	(33,318)	(33,318)	(33,318)	(16,658)	0	0
4433	Powell Butte Community Charter School	6/30/2020	Proportion	5.4	2.4	218,423	97,076	40,449	40,449	16,778	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2020	Contribution	5.4	2.4	23,862	10,605	4,419	4,419	1,767	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2019	Proportion	5.3	1.3	86,650	21,254	16,349	16,349	4,905	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2019	Contribution	5.3	1.3	21,074	5,170	3,976	3,976	1,194	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2018	Proportion	5.2	0.2	(98,164)	(3,774)	(18,878)	(3,774)	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2018	Contribution	5.2	0.2	38,712	1,487	7,445	1,487	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2017	Proportion	5.2	0.0	416,541	0	16,021	0	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2017	Contribution	5.2	0.0	18,246	0	701	0	0	0	0	0	0
4434	Logos Public Charter School	6/30/2022	Proportion	5.4	4.4	247,222	201,440	45,782	45,782	45,782	45,782	45,782	18,312	0
4434	Logos Public Charter School	6/30/2022	Contribution	5.4	4.4	202,717	165,177	37,540	37,540	37,540	37,540	37,540	15,017	0
4434	Logos Public Charter School	6/30/2021	Proportion	5.5	3.5	18,328	5,236	5,236	5,236	2,620	0	0	0	0
4434	Logos Public Charter School	6/30/2021	Contribution	5.5	3.5	(512,186)	(325,936)	(93,125)	(93,125)	(93,125)	(93,125)	(46,561)	0	0
4434	Logos Public Charter School	6/30/2020	Proportion	5.4	2.4	5,943	2,640	1,101	1,101	438	0	0	0	0
4434	Logos Public Charter School	6/30/2020	Contribution	5.4	2.4	137,194	60,976	25,406	25,406	10,164	0	0	0	0
4434	Logos Public Charter School	6/30/2019	Proportion	5.3	1.3	4,569,394	1,120,794	862,150	862,150	258,644	0	0	0	0
4434	Logos Public Charter School	6/30/2019	Contribution	5.3	1.3	(10,858)	(2,662)	(2,049)	(2,049)	(613)	0	0	0	0
4434	Logos Public Charter School	6/30/2018	Proportion	5.2	0.2	(4,158,637)	(159,947)	(799,738)	(159,947)	0	0	0	0	0
4434	Logos Public Charter School	6/30/2018	Contribution	5.2	0.2	591,314	22,744	113,714	22,744	0	0	0	0	0
4434	Logos Public Charter School	6/30/2017	Proportion	5.2	0.0	159,701	0	6,141	0	0	0	0	0	0
4434	Logos Public Charter School	6/30/2017	Contribution	5.2	0.0	(245,942)	0	(9,457)	0	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2022	Proportion	5.4	4.4	66,119	53,875	12,244	12,244	12,244	12,244	12,244	4,899	0
4435	Sunny Wolf Charter School	6/30/2022	Contribution	5.4	4.4	62,895	51,248	11,647	11,647	11,647	11,647	11,647	4,660	0
4435	Sunny Wolf Charter School	6/30/2021	Proportion	5.5	3.5	65,128	41,446	11,841	11,841	5,923	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2021	Contribution	5.5	3.5	(115,579)	(73,551)	(21,014)	(21,014)	(21,014)	(21,014)	(10,509)	0	0
4435	Sunny Wolf Charter School	6/30/2020	Proportion	5.4	2.4	98,059	43,582	18,159	18,159	7,264	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2020	Contribution	5.4	2.4	53,454	23,757	9,899	9,899	3,959	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2019	Proportion	5.3	1.3	6,182	1,518	1,166	1,166	352	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2019	Contribution	5.3	1.3	8,975	2,203	1,693	1,693	510	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2018	Proportion	5.2	0.2	2,535	95	488	95	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2018	Contribution	5.2	0.2	16,255	625	3,126	625	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2017	Proportion	5.2	0.0	264,089	0	10,159	0	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2017	Contribution	5.2	0.0	20,977	0	807	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2019	Proportion	5.3	1.3	(1,303,012)	(319,608)	(245,851)	(245,851)	(73,757)	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2018	Proportion	5.2	0.2	136,703	5,258	26,289	5,258	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2018	Contribution	5.2	0.2	(154,715)	(5,950)	(29,753)	(5,950)	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2017	Proportion	5.2	0.0	60,510	0	2,325	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2017	Contribution	5.2	0.0	56,724	0	2,184	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4437	Center for Advance Learning	6/30/2022	Proportion	5.4	4.4	(123,455)	(100,593)	(22,862)	(22,862)	(22,862)	(22,862)	(22,862)	(22,862)	(9,145)	0
4437	Center for Advance Learning	6/30/2022	Contribution	5.4	4.4	80,456	65,557	14,899	14,899	14,899	14,899	14,899	14,899	5,961	0
4437	Center for Advance Learning	6/30/2021	Proportion	5.5	3.5	322,430	205,182	58,624	58,624	58,624	58,624	58,624	29,310	0	0
4437	Center for Advance Learning	6/30/2021	Contribution	5.5	3.5	(129,020)	(82,104)	(23,458)	(23,458)	(23,458)	(23,458)	(23,458)	(11,730)	0	0
4437	Center for Advance Learning	6/30/2020	Proportion	5.4	2.4	(310,952)	(138,200)	(57,584)	(57,584)	(57,584)	(57,584)	(23,032)	0	0	0
4437	Center for Advance Learning	6/30/2020	Contribution	5.4	2.4	110,892	49,284	20,536	20,536	20,536	20,536	8,212	0	0	0
4437	Center for Advance Learning	6/30/2019	Proportion	5.3	1.3	(72,064)	(17,676)	(13,597)	(13,597)	(4,079)	0	0	0	0	0
4437	Center for Advance Learning	6/30/2019	Contribution	5.3	1.3	5,743	1,407	1,084	1,084	323	0	0	0	0	0
4437	Center for Advance Learning	6/30/2018	Proportion	5.2	0.2	(53,897)	(2,072)	(10,365)	(2,072)	0	0	0	0	0	0
4437	Center for Advance Learning	6/30/2018	Contribution	5.2	0.2	15,427	592	2,967	592	0	0	0	0	0	0
4437	Center for Advance Learning	6/30/2017	Proportion	5.2	0.0	65,021	0	2,501	0	0	0	0	0	0	0
4437	Center for Advance Learning	6/30/2017	Contribution	5.2	0.0	32,962	0	1,267	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2022	Proportion	5.4	4.4	(316)	(257)	(59)	(59)	(59)	(59)	(59)	(59)	(21)	0
4440	Sheridan Allprep Academy	6/30/2022	Contribution	5.4	4.4	166,388	135,575	30,813	30,813	30,813	30,813	30,813	12,323	0	0
4440	Sheridan Allprep Academy	6/30/2021	Proportion	5.5	3.5	289,803	184,421	52,691	52,691	52,691	52,691	26,348	0	0	0
4440	Sheridan Allprep Academy	6/30/2021	Contribution	5.5	3.5	(99,187)	(63,119)	(18,034)	(18,034)	(18,034)	(18,034)	(9,017)	0	0	0
4440	Sheridan Allprep Academy	6/30/2020	Proportion	5.4	2.4	(141,395)	(62,843)	(26,184)	(26,184)	(26,184)	(26,184)	(10,475)	0	0	0
4440	Sheridan Allprep Academy	6/30/2020	Contribution	5.4	2.4	453,319	201,475	83,948	83,948	83,948	33,579	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2019	Proportion	5.3	1.3	42,320	10,380	7,985	7,985	2,395	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2019	Contribution	5.3	1.3	7,925	1,945	1,495	1,495	450	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2018	Proportion	5.2	0.2	(37,162)	(1,427)	(7,147)	(1,427)	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2018	Contribution	5.2	0.2	15,948	613	3,067	613	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2017	Proportion	5.2	0.0	136,017	0	5,232	0	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2017	Contribution	5.2	0.0	7,991	0	306	0	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2022	Proportion	5.4	4.4	782,040	637,218	144,822	144,822	144,822	144,822	144,822	57,930	0	0
4441	Baker Web Academy	6/30/2022	Contribution	5.4	4.4	591,353	481,843	109,510	109,510	109,510	109,510	109,510	43,803	0	0
4441	Baker Web Academy	6/30/2021	Proportion	5.5	3.5	2,637,888	1,678,656	479,616	479,616	479,616	479,616	239,808	0	0	0
4441	Baker Web Academy	6/30/2021	Contribution	5.5	3.5	(1,340,118)	(852,802)	(243,658)	(243,658)	(243,658)	(243,658)	(121,828)	0	0	0
4441	Baker Web Academy	6/30/2020	Proportion	5.4	2.4	2,041,622	907,388	378,078	378,078	378,078	151,232	0	0	0	0
4441	Baker Web Academy	6/30/2020	Contribution	5.4	2.4	853,169	379,187	157,994	157,994	157,994	63,199	0	0	0	0
4441	Baker Web Academy	6/30/2019	Proportion	5.3	1.3	1,787,129	438,353	337,194	337,194	101,159	0	0	0	0	0
4441	Baker Web Academy	6/30/2019	Contribution	5.3	1.3	250,179	61,363	47,204	47,204	14,159	0	0	0	0	0
4441	Baker Web Academy	6/30/2018	Proportion	5.2	0.2	2,091,049	80,424	402,125	80,424	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2018	Contribution	5.2	0.2	502,880	19,340	96,708	19,340	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2017	Proportion	5.2	0.0	900,723	0	34,643	0	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2017	Contribution	5.2	0.0	444,935	0	17,115	0	0	0	0	0	0	0
4443	Knova Learning Oregon	6/30/2022	Proportion	5.4	4.4	(56,984)	(46,431)	(10,553)	(10,553)	(10,553)	(10,553)	(10,553)	(4,219)	0	0
4443	Knova Learning Oregon	6/30/2022	Contribution	5.4	4.4	134,270	109,405	24,865	24,865	24,865	24,865	24,865	9,945	0	0
4443	Knova Learning Oregon	6/30/2021	Proportion	5.5	3.5	204,894	130,388	37,253	37,253	37,253	37,253	18,629	0	0	0
4443	Knova Learning Oregon	6/30/2021	Contribution	5.5	3.5	(179,071)	(113,955)	(32,558)	(32,558)	(32,558)	(32,558)	(16,281)	0	0	0
4443	Knova Learning Oregon	6/30/2020	Proportion	5.4	2.4	(300,915)	(133,740)	(55,725)	(55,725)	(55,725)	(22,290)	0	0	0	0
4443	Knova Learning Oregon	6/30/2020	Contribution	5.4	2.4	60,972	27,099	11,291	11,291	4,517	0	0	0	0	0
4443	Knova Learning Oregon	6/30/2019	Proportion	5.3	1.3	45,785	11,229	8,639	8,639	2,590	0	0	0	0	0
4443	Knova Learning Oregon	6/30/2019	Contribution	5.3	1.3	(17,724)	(4,348)	(3,344)	(3,344)	(1,004)	0	0	0	0	0
4443	Knova Learning Oregon	6/30/2018	Proportion	5.2	0.2	(118,825)	(4,570)	(22,851)	(4,570)	0	0	0	0	0	0
4443	Knova Learning Oregon	6/30/2018	Contribution	5.2	0.2	17,087	657	3,286	657	0	0	0	0	0	0
4443	Knova Learning Oregon	6/30/2017	Proportion	5.2	0.0	2,134	0	84	0	0	0	0	0	0	0
4443	Knova Learning Oregon	6/30/2017	Contribution	5.2	0.0	26,560	0	1,020	0	0	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2022	Proportion	5.4	4.4	9,083	7,401	1,682	1,682	1,682	1,682	1,682	673	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2022	Contribution	5.4	4.4	48,996	39,923	9,073	9,073	9,073	9,073	3,631	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2021	Proportion	5.5	3.5	308,754	196,480	56,137	56,137	56,137	56,137	28,069	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2021	Contribution	5.5	3.5	(65,565)	(41,723)	(11,921)	(11,921)	(11,921)	(11,921)	(5,960)	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2020	Proportion	5.4	2.4	(432,858)	(192,381)	(80,159)	(80,159)	(80,159)	(32,063)	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2020	Contribution	5.4	2.4	79,693	35,419	14,758	14,758	14,758	5,903	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2019	Proportion	5.3	1.3	394,406	96,742	74,416	74,416	22,326	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2019	Contribution	5.3	1.3	(20,860)	(5,116)	(3,936)	(3,936)	(1,180)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4444	Bennett Pearson Academy, Inc.	6/30/2018	Proportion	5.2	0.2	(112,298)	(4,318)	(21,596)	(4,318)	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2018	Contribution	5.2	0.2	43,367	1,667	8,340	1,667	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2017	Proportion	5.2	0.0	(29,455)	0	(1,135)	0	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2017	Contribution	5.2	0.0	19,526	0	751	0	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2022	Proportion	5.4	4.4	(62,275)	(50,743)	(11,532)	(11,532)	(11,532)	(11,532)	(11,532)	(4,615)	0
4446	Coburg Community Charter School	6/30/2022	Contribution	5.4	4.4	83,620	68,135	15,485	15,485	15,485	15,485	15,485	6,195	0
4446	Coburg Community Charter School	6/30/2021	Proportion	5.5	3.5	(3,874)	(2,466)	(704)	(704)	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2021	Contribution	5.5	3.5	(173,720)	(110,550)	(31,585)	(31,585)	(31,585)	(31,585)	(15,795)	0	0
4446	Coburg Community Charter School	6/30/2020	Proportion	5.4	2.4	217,594	96,709	40,295	40,295	40,295	16,119	0	0	0
4446	Coburg Community Charter School	6/30/2020	Contribution	5.4	2.4	56,152	24,955	10,399	10,399	4,157	0	0	0	0
4446	Coburg Community Charter School	6/30/2019	Proportion	5.3	1.3	(159,478)	(39,118)	(30,090)	(30,090)	(9,028)	0	0	0	0
4446	Coburg Community Charter School	6/30/2019	Contribution	5.3	1.3	22,151	5,435	4,179	4,179	1,256	0	0	0	0
4446	Coburg Community Charter School	6/30/2018	Proportion	5.2	0.2	(139,897)	(5,382)	(26,903)	(5,382)	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2018	Contribution	5.2	0.2	522	22	100	22	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2017	Proportion	5.2	0.0	(12,899)	0	(494)	0	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2017	Contribution	5.2	0.0	18,233	0	703	0	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2022	Proportion	5.4	4.4	(564,918)	(460,304)	(104,614)	(104,614)	(104,614)	(104,614)	(104,614)	(41,848)	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2022	Contribution	5.4	4.4	71,118	57,948	13,170	13,170	13,170	13,170	13,170	5,268	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2021	Proportion	5.5	3.5	72,701	46,265	13,218	13,218	13,218	6,611	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2021	Contribution	5.5	3.5	(268,498)	(170,862)	(48,818)	(48,818)	(48,818)	(24,408)	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2020	Proportion	5.4	2.4	414,558	184,248	76,770	76,770	30,708	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2020	Contribution	5.4	2.4	85,742	38,108	15,878	15,878	6,352	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2019	Proportion	5.3	1.3	198,724	48,744	37,495	37,495	11,249	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2019	Contribution	5.3	1.3	67,527	16,563	12,741	12,741	3,822	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2018	Proportion	5.2	0.2	(261,726)	(10,066)	(50,332)	(10,066)	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2018	Contribution	5.2	0.2	60,165	2,315	11,570	2,315	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2017	Proportion	5.2	0.0	203,234	0	7,819	0	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2017	Contribution	5.2	0.0	15,505	0	595	0	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2022	Proportion	5.4	4.4	681,640	555,410	126,230	126,230	126,230	126,230	126,230	50,490	0
4448	Gresham Barlow Web Academy	6/30/2022	Contribution	5.4	4.4	166,631	135,773	30,858	30,858	30,858	30,858	12,341	0	0
4448	Gresham Barlow Web Academy	6/30/2021	Proportion	5.5	3.5	772,347	491,493	140,427	140,427	140,427	70,212	0	0	0
4448	Gresham Barlow Web Academy	6/30/2021	Contribution	5.5	3.5	(300,373)	(191,147)	(54,613)	(54,613)	(54,613)	(27,308)	0	0	0
4448	Gresham Barlow Web Academy	6/30/2020	Proportion	5.4	2.4	339,661	150,961	62,900	62,900	25,161	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2020	Contribution	5.4	2.4	203,516	90,452	37,688	37,688	15,076	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2019	Proportion	5.3	1.3	199,198	48,858	37,585	37,585	11,273	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2019	Contribution	5.3	1.3	53,314	13,078	10,059	10,059	3,019	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2018	Proportion	5.2	0.2	177,981	6,846	34,227	6,846	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2018	Contribution	5.2	0.2	53,263	2,048	10,243	2,048	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2017	Proportion	5.2	0.0	(78,098)	0	(3,003)	0	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2017	Contribution	5.2	0.0	62,109	0	2,389	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2017	Proportion	5.2	0.0	(410,615)	0	(15,795)	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2017	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2022	Proportion	5.4	4.4	72,012	58,676	13,336	13,336	13,336	13,336	5,332	0	0
4450	Sauvie Island Academy	6/30/2022	Contribution	5.4	4.4	53,076	43,247	9,829	9,829	9,829	9,829	3,931	0	0
4450	Sauvie Island Academy	6/30/2021	Proportion	5.5	3.5	(508,966)	(323,888)	(92,539)	(92,539)	(92,539)	(46,271)	0	0	0
4450	Sauvie Island Academy	6/30/2021	Contribution	5.5	3.5	(146,792)	(93,414)	(26,689)	(26,689)	(26,689)	(13,347)	0	0	0
4450	Sauvie Island Academy	6/30/2020	Proportion	5.4	2.4	484,092	215,151	89,647	89,647	35,857	0	0	0	0
4450	Sauvie Island Academy	6/30/2020	Contribution	5.4	2.4	(2,519)	(1,121)	(466)	(466)	(189)	0	0	0	0
4450	Sauvie Island Academy	6/30/2019	Proportion	5.3	1.3	(432,753)	(106,145)	(81,652)	(81,652)	(24,493)	0	0	0	0
4450	Sauvie Island Academy	6/30/2019	Contribution	5.3	1.3	41,857	10,265	7,898	7,898	2,367	0	0	0	0
4450	Sauvie Island Academy	6/30/2018	Proportion	5.2	0.2	71,773	2,763	13,802	2,763	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2018	Contribution	5.2	0.2	(5,413)	(208)	(1,041)	(208)	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2017	Proportion	5.2	0.0	97,841	0	3,761	0	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2017	Contribution	5.2	0.0	36,468	0	1,403	0	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2022	Proportion	5.4	4.4	89,954	73,296	16,658	16,658	16,658	16,658	6,664	0	0
4451	River's Edge Academy Charter School	6/30/2022	Contribution	5.4	4.4	71,369	58,153	13,216	13,216	13,216	13,216	5,289	0	0
4451	River's Edge Academy Charter School	6/30/2021	Proportion	5.5	3.5	222,173	141,383	40,395	40,395	40,395	20,198	0	0	0
4451	River's Edge Academy Charter School	6/30/2021	Contribution	5.5	3.5	(66,844)	(42,538)	(12,153)	(12,153)	(12,153)	(6,079)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4451	River's Edge Academy Charter School	6/30/2020	Proportion	5.4	2.4	(315,066)	(140,028)	(58,346)	(58,346)	(58,346)	(58,346)	(23,336)	0	0
4451	River's Edge Academy Charter School	6/30/2020	Contribution	5.4	2.4	(11,404)	(5,068)	(2,112)	(2,112)	(2,112)	(844)	0	0	0
4451	River's Edge Academy Charter School	6/30/2019	Proportion	5.3	1.3	257,695	63,207	48,622	48,622	48,622	14,585	0	0	0
4451	River's Edge Academy Charter School	6/30/2019	Contribution	5.3	1.3	(10,632)	(2,608)	(2,006)	(2,006)	(602)	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2018	Proportion	5.2	0.2	(293,394)	(11,284)	(56,422)	(11,284)	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2018	Contribution	5.2	0.2	51,988	1,998	9,998	1,998	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2017	Proportion	5.2	0.0	28,782	0	1,107	0	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2017	Contribution	5.2	0.0	(2,165)	0	(85)	0	0	0	0	0	0
4452	South Columbia Family School	6/30/2022	Proportion	5.4	4.4	(90,230)	(73,521)	(16,709)	(16,709)	(16,709)	(16,709)	(16,709)	(6,685)	0
4452	South Columbia Family School	6/30/2022	Contribution	5.4	4.4	49,295	40,166	9,129	9,129	9,129	9,129	9,129	3,650	0
4452	South Columbia Family School	6/30/2021	Proportion	5.5	3.5	20,507	13,049	3,729	3,729	3,729	1,862	0	0	0
4452	South Columbia Family School	6/30/2021	Contribution	5.5	3.5	(35,066)	(22,314)	(6,376)	(6,376)	(6,376)	(3,186)	0	0	0
4452	South Columbia Family School	6/30/2020	Proportion	5.4	2.4	(18,561)	(8,250)	(3,437)	(3,437)	(3,437)	(1,376)	0	0	0
4452	South Columbia Family School	6/30/2020	Contribution	5.4	2.4	34,148	15,176	6,324	6,324	6,324	2,528	0	0	0
4452	South Columbia Family School	6/30/2019	Proportion	5.3	1.3	17,283	4,239	3,261	3,261	978	0	0	0	0
4452	South Columbia Family School	6/30/2019	Contribution	5.3	1.3	(2,439)	(599)	(460)	(460)	(139)	0	0	0	0
4452	South Columbia Family School	6/30/2018	Proportion	5.2	0.2	(51,111)	(1,966)	(9,829)	(1,966)	0	0	0	0	0
4452	South Columbia Family School	6/30/2018	Contribution	5.2	0.2	4,113	158	791	158	0	0	0	0	0
4452	South Columbia Family School	6/30/2017	Proportion	5.2	0.0	65,857	0	2,532	0	0	0	0	0	0
4452	South Columbia Family School	6/30/2017	Contribution	5.2	0.0	1,911	0	71	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2022	Proportion	5.4	4.4	137,310	111,882	25,428	25,428	25,428	25,428	25,428	10,170	0
4453	Woodland Educational Initiative	6/30/2022	Contribution	5.4	4.4	84,682	69,000	15,682	15,682	15,682	15,682	15,682	6,272	0
4453	Woodland Educational Initiative	6/30/2021	Proportion	5.5	3.5	279,977	178,167	50,905	50,905	50,905	25,452	0	0	0
4453	Woodland Educational Initiative	6/30/2021	Contribution	5.5	3.5	(118,336)	(75,304)	(21,516)	(21,516)	(21,516)	(10,756)	0	0	0
4453	Woodland Educational Initiative	6/30/2020	Proportion	5.4	2.4	(654,485)	(290,882)	(121,201)	(121,201)	(121,201)	(48,480)	0	0	0
4453	Woodland Educational Initiative	6/30/2020	Contribution	5.4	2.4	64,808	28,805	12,001	12,001	12,001	4,803	0	0	0
4453	Woodland Educational Initiative	6/30/2019	Proportion	5.3	1.3	129,069	31,657	24,353	24,353	7,304	0	0	0	0
4453	Woodland Educational Initiative	6/30/2019	Contribution	5.3	1.3	(59,174)	(14,514)	(11,165)	(11,165)	(3,349)	0	0	0	0
4453	Woodland Educational Initiative	6/30/2018	Proportion	5.2	0.2	318,470	12,250	61,244	12,250	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2018	Contribution	5.2	0.2	16,344	629	3,143	629	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2017	Proportion	5.2	0.0	(162,072)	0	(6,232)	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2017	Contribution	5.2	0.0	53,065	0	2,040	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2022	Proportion	5.4	4.4	434,650	354,159	80,491	80,491	80,491	80,491	80,491	32,195	0
4454	Le Monde Immersion Charter School	6/30/2022	Contribution	5.4	4.4	79,693	64,935	14,758	14,758	14,758	14,758	5,903	0	0
4454	Le Monde Immersion Charter School	6/30/2021	Proportion	5.5	3.5	(49,199)	(31,309)	(8,945)	(8,945)	(8,945)	(4,474)	0	0	0
4454	Le Monde Immersion Charter School	6/30/2021	Contribution	5.5	3.5	(164,470)	(104,662)	(29,904)	(29,904)	(29,904)	(14,950)	0	0	0
4454	Le Monde Immersion Charter School	6/30/2020	Proportion	5.4	2.4	426,981	189,768	79,071	79,071	79,071	31,626	0	0	0
4454	Le Monde Immersion Charter School	6/30/2020	Contribution	5.4	2.4	77,277	34,344	14,311	14,311	5,722	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2019	Proportion	5.3	1.3	182,480	44,760	34,430	34,430	10,330	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2019	Contribution	5.3	1.3	46,058	11,298	8,690	8,690	2,608	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2018	Proportion	5.2	0.2	(31,241)	(1,201)	(6,008)	(1,201)	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2018	Contribution	5.2	0.2	35,975	1,385	6,918	1,385	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2017	Proportion	5.2	0.0	106,668	0	4,103	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2017	Contribution	5.2	0.0	39,936	0	1,536	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2022	Proportion	5.4	4.4	93,556	76,231	17,325	17,325	17,325	17,325	17,325	6,931	0
4455	Hope Chinese Charter School	6/30/2022	Contribution	5.4	4.4	135,066	110,054	25,012	25,012	25,012	25,012	25,012	10,006	0
4455	Hope Chinese Charter School	6/30/2021	Proportion	5.5	3.5	12,104	7,702	2,201	2,201	2,201	1,099	0	0	0
4455	Hope Chinese Charter School	6/30/2021	Contribution	5.5	3.5	(170,904)	(108,758)	(31,073)	(31,073)	(31,073)	(15,539)	0	0	0
4455	Hope Chinese Charter School	6/30/2020	Proportion	5.4	2.4	(12,257)	(5,447)	(2,270)	(2,270)	(907)	0	0	0	0
4455	Hope Chinese Charter School	6/30/2020	Contribution	5.4	2.4	48,916	21,739	9,059	9,059	3,621	0	0	0	0
4455	Hope Chinese Charter School	6/30/2019	Proportion	5.3	1.3	426,291	104,563	80,432	80,432	24,131	0	0	0	0
4455	Hope Chinese Charter School	6/30/2019	Contribution	5.3	1.3	(729)	(177)	(138)	(138)	(39)	0	0	0	0
4455	Hope Chinese Charter School	6/30/2018	Proportion	5.2	0.2	211,476	8,136	40,668	8,136	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2018	Contribution	5.2	0.2	61,803	2,378	11,885	2,378	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2017	Proportion	5.2	0.0	294,316	0	11,321	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2017	Contribution	5.2	0.0	50,468	0	1,943	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2022	Proportion	5.4	4.4	1,361,778	1,109,597	252,181	252,181	252,181	252,181	252,181	100,873	0
4456	Insight School of Oregon Charter	6/30/2022	Contribution	5.4	4.4	47,786	38,937	8,849	8,849	8,849	8,849	3,541	0	0
4456	Insight School of Oregon Charter	6/30/2021	Proportion	5.5	3.5	1,006,886	640,746	183,070	183,070	183,070	183,070	91,536	0	0
4456	Insight School of Oregon Charter	6/30/2021	Contribution	5.5	3.5	88,788	56,502	16,143	16,143	16,143	8,073	0	0	0
4456	Insight School of Oregon Charter	6/30/2020	Proportion	5.4	2.4	898,735	399,439	166,432	166,432	166,432	66,575	0	0	0
4456	Insight School of Oregon Charter	6/30/2020	Contribution	5.4	2.4	246,392	109,508	45,628	45,628	45,628	18,252	0	0	0
4456	Insight School of Oregon Charter	6/30/2019	Proportion	5.3	1.3	13,057	3,201	2,464	2,464	737	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2019	Contribution	5.3	1.3	93,415	22,915	17,625	17,625	5,290	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2018	Proportion	5.2	0.2	(415)	(15)	(80)	(15)	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2018	Contribution	5.2	0.2	57,730	2,220	11,102	2,220	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2017	Proportion	5.2	0.0	156,888	0	6,033	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2017	Contribution	5.2	0.0	9,105	0	350	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4457	Oregon Virtual Education East	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2021	Proportion	5.5	3.5	(157,439)	(100,189)	(28,625)	(28,625)	(28,625)	(28,625)	(14,314)	0	0	0
4457	Oregon Virtual Education East	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2020	Proportion	5.4	2.4	(4,929)	(2,190)	(913)	(913)	(913)	(913)	(364)	0	0	0
4457	Oregon Virtual Education East	6/30/2020	Contribution	5.4	2.4	(17,032)	(7,570)	(3,154)	(3,154)	(3,154)	(3,154)	(1,262)	0	0	0
4457	Oregon Virtual Education East	6/30/2019	Proportion	5.3	1.3	2,003	491	378	378	113	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2019	Contribution	5.3	1.3	(729)	(177)	(138)	(138)	(39)	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2018	Proportion	5.2	0.2	15,353	593	2,952	2,952	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2018	Contribution	5.2	0.2	668	28	128	28	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2017	Proportion	5.2	0.0	10,324	0	399	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2017	Contribution	5.2	0.0	1,938	0	73	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2021	Proportion	5.5	3.5	(157,439)	(100,189)	(28,625)	(28,625)	(28,625)	(28,625)	(14,314)	0	0	0
4458	Oregon Virtual Education West	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2020	Proportion	5.4	2.4	(4,045)	(1,798)	(749)	(749)	(300)	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2020	Contribution	5.4	2.4	(17,032)	(7,570)	(3,154)	(3,154)	(3,154)	(1,262)	0	0	0	0
4458	Oregon Virtual Education West	6/30/2019	Proportion	5.3	1.3	1,257	309	237	237	72	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2019	Contribution	5.3	1.3	(610)	(150)	(115)	(115)	(35)	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2018	Proportion	5.2	0.2	15,356	591	2,953	2,953	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2018	Contribution	5.2	0.2	668	28	128	28	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2017	Proportion	5.2	0.0	10,322	0	397	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2017	Contribution	5.2	0.0	1,938	0	73	0	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2022	Proportion	5.4	4.4	347,952	283,516	64,436	64,436	64,436	64,436	64,436	25,772	0	0
4459	Crater Lake Charter Academy	6/30/2022	Contribution	5.4	4.4	48,707	39,687	9,020	9,020	9,020	9,020	9,020	3,607	0	0
4459	Crater Lake Charter Academy	6/30/2021	Proportion	5.5	3.5	111,610	71,024	20,293	20,293	20,293	20,293	10,145	0	0	0
4459	Crater Lake Charter Academy	6/30/2021	Contribution	5.5	3.5	(131,249)	(83,523)	(23,863)	(23,863)	(23,863)	(23,863)	(11,934)	0	0	0
4459	Crater Lake Charter Academy	6/30/2020	Proportion	5.4	2.4	32,603	14,489	6,038	6,038	6,038	2,413	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2020	Contribution	5.4	2.4	42,661	18,961	7,900	7,900	3,161	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2019	Proportion	5.3	1.3	(114,131)	(27,995)	(21,534)	(21,534)	(6,461)	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2019	Contribution	5.3	1.3	24,153	5,925	4,557	4,557	1,368	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2018	Proportion	5.2	0.2	478,480	18,405	92,015	18,405	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2018	Contribution	5.2	0.2	(22,680)	(870)	(4,362)	(870)	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2017	Proportion	5.2	0.0	(11,425)	0	(440)	0	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2017	Contribution	5.2	0.0	64,655	0	2,485	0	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2022	Proportion	5.4	4.4	(76,527)	(62,355)	(14,172)	(14,172)	(14,172)	(14,172)	(14,172)	(5,667)	0	0
4460	Kairos Pdx	6/30/2022	Contribution	5.4	4.4	132,992	108,364	24,628	24,628	24,628	24,628	24,628	9,852	0	0
4460	Kairos Pdx	6/30/2021	Proportion	5.5	3.5	571,597	363,743	103,927	103,927	103,927	103,927	51,962	0	0	0
4460	Kairos Pdx	6/30/2021	Contribution	5.5	3.5	(221,729)	(141,101)	(40,314)	(40,314)	(40,314)	(40,314)	(20,159)	0	0	0
4460	Kairos Pdx	6/30/2020	Proportion	5.4	2.4	269,108	119,603	49,835	49,835	49,835	19,933	0	0	0	0
4460	Kairos Pdx	6/30/2020	Contribution	5.4	2.4	128,437	57,082	23,785	23,785	23,785	9,512	0	0	0	0
4460	Kairos Pdx	6/30/2019	Proportion	5.3	1.3	137,531	33,735	25,949	25,949	7,786	0	0	0	0	0
4460	Kairos Pdx	6/30/2019	Contribution	5.3	1.3	9,091	2,231	1,715	1,715	516	0	0	0	0	0
4460	Kairos Pdx	6/30/2018	Proportion	5.2	0.2	167,715	6,450	32,253	6,450	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2018	Contribution	5.2	0.2	72,828	2,803	14,005	2,803	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2017	Proportion	5.2	0.0	370,092	0	14,232	0	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2017	Contribution	5.2	0.0	19,430	0	745	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2021	Contribution	5.5	3.5	0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2020	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2019	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2018	Proportion	5.2	0.2	(413,943)	(15,923)	(79,604)	(15,923)	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2018	Contribution	5.2	0.2	0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2017	Proportion	5.2	0.0	(84,991)	0	(3,271)	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2017	Contribution	5.2	0.0	(45,520)	0	(1,750)	0	0	0	0	0	0	0
4462	Bend International School	6/30/2022	Proportion	5.4	4.4	143,010	116,527	26,483	26,483	26,483	26,483	26,483	10,595	0	0
4462	Bend International School	6/30/2022	Contribution	5.4	4.4	25,218	20,548	4,670	4,670	4,670	4,670	4,670	1,868	0	0
4462	Bend International School	6/30/2021	Proportion	5.5	3.5	275,722	175,460	50,131	50,131	50,131	50,131	25,067	0	0	0
4462	Bend International School	6/30/2021	Contribution	5.5	3.5	(141,986)	(90,354)	(25,816)	(25,816)	(25,816)	(25,816)	(12,906)	0	0	0
4462	Bend International School	6/30/2020	Proportion	5.4	2.4	(171,228)	(76,101)	(31,709)	(31,709)	(31,709)	(31,709)	(12,683)	0	0	0
4462	Bend International School	6/30/2020	Contribution	5.4	2.4	24,277	10,789	4,496	4,496	4,496	1,797	0	0	0	0
4462	Bend International School	6/30/2019	Proportion	5.3	1.3	105,933	25,985	19,987	19,987	5,998	0	0	0	0	0
4462	Bend International School	6/30/2019	Contribution	5.3	1.3	31,141	7,637	5,876	5,876	1,761	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4462	Bend International School	6/30/2018	Proportion	5.2	0.2	(43,779)	(1,684)	(8,419)	(1,684)	0	0	0	0	0
4462	Bend International School	6/30/2018	Contribution	5.2	0.2	24,410	940	4,694	940	0	0	0	0	0
4462	Bend International School	6/30/2017	Proportion	5.2	0.0	466,747	0	17,952	0	0	0	0	0	0
4462	Bend International School	6/30/2017	Contribution	5.2	0.0	18,821	0	726	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2022	Proportion	5.4	4.4	193,008	157,266	35,742	35,742	35,742	35,742	35,742	14,298	0
4463	Dallas Community School-Community Innovation Partners	6/30/2022	Contribution	5.4	4.4	50,001	40,742	9,259	9,259	9,259	9,259	9,259	3,706	0
4463	Dallas Community School-Community Innovation Partners	6/30/2021	Proportion	5.5	3.5	210,574	134,002	38,286	38,286	38,286	38,286	19,144	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2021	Contribution	5.5	3.5	(53,565)	(34,087)	(9,739)	(9,739)	(9,739)	(9,739)	(4,870)	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2020	Proportion	5.4	2.4	27,997	12,442	5,185	5,185	5,185	2,072	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2020	Contribution	5.4	2.4	43,227	19,212	8,005	8,005	8,005	3,202	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2019	Proportion	5.3	1.3	(259,023)	(63,535)	(48,872)	(48,872)	(14,663)	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2019	Contribution	5.3	1.3	14,548	3,568	2,745	2,745	823	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2018	Proportion	5.2	0.2	124,802	4,802	24,000	4,802	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2018	Contribution	5.2	0.2	(31,832)	(1,222)	(6,122)	(1,222)	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2017	Proportion	5.2	0.0	244,207	0	9,392	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2017	Contribution	5.2	0.0	15,898	0	613	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2022	Proportion	5.4	4.4	114,663	93,429	21,234	21,234	21,234	21,234	21,234	8,493	0
4464	The Valley School Of Southern Oregon	6/30/2022	Contribution	5.4	4.4	(19,549)	(15,929)	(3,620)	(3,620)	(3,620)	(3,620)	(3,620)	(1,449)	0
4464	The Valley School Of Southern Oregon	6/30/2021	Proportion	5.5	3.5	205,748	130,930	37,409	37,409	37,409	37,409	18,703	0	0
4464	The Valley School Of Southern Oregon	6/30/2021	Contribution	5.5	3.5	(83,500)	(53,136)	(15,182)	(15,182)	(15,182)	(15,182)	(7,500)	0	0
4464	The Valley School Of Southern Oregon	6/30/2020	Proportion	5.4	2.4	(30,017)	(13,340)	(5,559)	(5,559)	(2,222)	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2020	Contribution	5.4	2.4	45,372	20,166	8,402	8,402	8,402	3,362	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2019	Proportion	5.3	1.3	194,867	47,799	36,767	36,767	11,032	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2019	Contribution	5.3	1.3	5,603	1,375	1,057	1,057	318	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2018	Proportion	5.2	0.2	(87,977)	(3,382)	(16,919)	(3,382)	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2018	Contribution	5.2	0.2	34,411	1,321	6,618	1,321	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2017	Proportion	5.2	0.0	157,216	0	6,046	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2017	Contribution	5.2	0.0	9,704	0	374	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2022	Proportion	5.4	4.4	(203,517)	(165,829)	(37,688)	(37,688)	(37,688)	(37,688)	(37,688)	(15,077)	0
4465	Bridge Educational Foundation	6/30/2022	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2021	Proportion	5.5	3.5	(58,265)	(37,077)	(10,594)	(10,594)	(10,594)	(10,594)	(5,295)	0	0
4465	Bridge Educational Foundation	6/30/2021	Contribution	5.5	3.5	(54,603)	(34,747)	(9,928)	(9,928)	(9,928)	(9,928)	(4,963)	0	0
4465	Bridge Educational Foundation	6/30/2020	Proportion	5.4	2.4	(34,162)	(15,184)	(6,326)	(6,326)	(6,326)	(2,532)	0	0	0
4465	Bridge Educational Foundation	6/30/2020	Contribution	5.4	2.4	(17,383)	(7,726)	(3,219)	(3,219)	(3,219)	(1,288)	0	0	0
4465	Bridge Educational Foundation	6/30/2019	Proportion	5.3	1.3	(114,771)	(28,151)	(21,655)	(21,655)	(6,496)	0	0	0	0
4465	Bridge Educational Foundation	6/30/2019	Contribution	5.3	1.3	(9,794)	(2,402)	(1,848)	(1,848)	(554)	0	0	0	0
4465	Bridge Educational Foundation	6/30/2018	Proportion	5.2	0.2	190,218	7,318	36,580	7,318	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2018	Contribution	5.2	0.2	(11,961)	(461)	(2,300)	(461)	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2017	Proportion	5.2	0.0	110,499	0	4,249	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2017	Contribution	5.2	0.0	24,044	0	924	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2022	Proportion	5.4	4.4	(23,314)	(18,997)	(4,317)	(4,317)	(4,317)	(4,317)	(4,317)	(1,729)	0
4467	Cannon Beach Academy	6/30/2022	Contribution	5.4	4.4	21,627	17,622	4,005	4,005	4,005	4,005	1,602	0	0
4467	Cannon Beach Academy	6/30/2021	Proportion	5.5	3.5	(27,913)	(17,763)	(5,075)	(5,075)	(5,075)	(5,075)	(2,538)	0	0
4467	Cannon Beach Academy	6/30/2021	Contribution	5.5	3.5	(33,489)	(21,311)	(6,089)	(6,089)	(6,089)	(6,089)	(3,044)	0	0
4467	Cannon Beach Academy	6/30/2020	Proportion	5.4	2.4	(26,493)	(11,775)	(4,906)	(4,906)	(4,906)	(1,963)	0	0	0
4467	Cannon Beach Academy	6/30/2020	Contribution	5.4	2.4	6,300	2,799	1,167	1,167	1,167	465	0	0	0
4467	Cannon Beach Academy	6/30/2019	Proportion	5.3	1.3	216,767	53,171	40,899	40,899	12,272	0	0	0	0
4467	Cannon Beach Academy	6/30/2019	Contribution	5.3	1.3	(470)	(114)	(89)	(89)	(25)	0	0	0	0
4467	Cannon Beach Academy	6/30/2018	Proportion	5.2	0.2	97,025	3,730	18,659	3,730	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2018	Contribution	5.2	0.2	31,104	1,194	5,982	1,194	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2017	Contribution	5.2	0.0	30,405	0	1,170	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2022	Proportion	5.4	4.4	181,526	147,910	33,616	33,616	33,616	33,616	33,616	13,446	0
4468	Frontier Charter Academy	6/30/2022	Contribution	5.4	4.4	73,516	59,902	13,614	13,614	13,614	13,614	13,614	5,446	0
4468	Frontier Charter Academy	6/30/2021	Proportion	5.5	3.5	863,112	549,254	156,929	156,929	156,929	156,929	78,467	0	0
4468	Frontier Charter Academy	6/30/2021	Contribution	5.5	3.5	(338,135)	(215,177)	(61,479)	(61,479)	(61,479)	(61,479)	(30,740)	0	0
4468	Frontier Charter Academy	6/30/2020	Proportion	5.4	2.4	1,133,209	503,647	209,854	209,854	209,854	83,939	0	0	0
4468	Frontier Charter Academy	6/30/2020	Contribution	5.4	2.4	207,986	92,438	38,516	38,516	38,516	15,406	0	0	0
4468	Frontier Charter Academy	6/30/2019	Proportion	5.3	1.3	990,680	242,996	186,921	186,921	56,075	0	0	0	0
4468	Frontier Charter Academy	6/30/2019	Contribution	5.3	1.3	180,207	44,203	34,001	34,001	10,202	0	0	0	0
4468	Frontier Charter Academy	6/30/2018	Proportion	5.2	0.2	575,442	22,132	110,662	22,132	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2018	Contribution	5.2	0.2	164,291	6,321	31,594	6,321	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2017	Contribution	5.2	0.0	89,788	0	3,453	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2022	Proportion	5.4	4.4	(38,866)	(31,669)	(7,197)	(7,197)	(7,197)	(7,197)	(7,197)	(2,881)	0
4469	Desert Sky Montessori	6/30/2022	Contribution	5.4	4.4	(39,261)	(31,990)	(7,271)	(7,271)	(7,271)	(7,271)	(2,906)	0	0
4469	Desert Sky Montessori	6/30/2021	Proportion	5.5	3.5	21,410	13,624	3,893	3,893	3,893	1,945	0	0	0
4469	Desert Sky Montessori	6/30/2021	Contribution	5.5	3.5	(87,748)	(55,840)	(15,954)	(15,954)	(15,954)	(15,954)	(7,978)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4469	Desert Sky Montessori	6/30/2020	Proportion	5.4	2.4	255,474	113,544	47,310	47,310	47,310	18,924	0	0	0	
4469	Desert Sky Montessori	6/30/2020	Contribution	5.4	2.4	(13,198)	(5,866)	(2,444)	(2,444)	(2,444)	(978)	0	0	0	
4469	Desert Sky Montessori	6/30/2019	Proportion	5.3	1.3	630,798	154,726	119,018	119,018	35,708	0	0	0	0	
4469	Desert Sky Montessori	6/30/2019	Contribution	5.3	1.3	32,072	7,868	6,051	6,051	1,817	0	0	0	0	
4469	Desert Sky Montessori	6/30/2018	Proportion	5.2	0.2	34,058	1,308	6,550	1,308	0	0	0	0	0	
4469	Desert Sky Montessori	6/30/2018	Contribution	5.2	0.2	96,326	3,706	18,524	3,706	0	0	0	0	0	
4469	Desert Sky Montessori	6/30/2017	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0	
4469	Desert Sky Montessori	6/30/2017	Contribution	5.2	0.0	9,403	0	363	0	0	0	0	0	0	
4470	Oregon Family School	6/30/2022	Proportion	5.4	4.4	1,024,776	835,003	189,773	189,773	189,773	189,773	189,773	75,911	0	
4470	Oregon Family School	6/30/2022	Contribution	5.4	4.4	257,127	209,511	47,616	47,616	47,616	47,616	47,616	19,047	0	
4470	Oregon Family School	6/30/2021	Proportion	5.5	3.5	474,773	302,129	86,322	86,322	86,322	43,163	0	0	0	
4470	Oregon Family School	6/30/2021	Contribution	5.5	3.5	11,551	7,351	2,100	2,100	2,100	1,051	0	0	0	
4470	Oregon Family School	6/30/2020	Proportion	5.4	2.4	1,479,352	657,490	273,954	273,954	273,954	109,582	0	0	0	
4470	Oregon Family School	6/30/2020	Contribution	5.4	2.4	170,489	75,773	31,572	31,572	31,572	12,629	0	0	0	
4470	Oregon Family School	6/30/2019	Proportion	5.3	1.3	177,166	43,454	33,428	33,428	10,026	0	0	0	0	
4470	Oregon Family School	6/30/2019	Contribution	5.3	1.3	191,703	47,023	36,170	36,170	10,853	0	0	0	0	
4470	Oregon Family School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	
4470	Oregon Family School	6/30/2018	Contribution	5.2	0.2	62,128	2,388	11,948	2,388	0	0	0	0	0	
4471	Wahtonka Community School	6/30/2022	Proportion	5.4	4.4	(463,853)	(377,954)	(85,899)	(85,899)	(85,899)	(85,899)	(85,899)	(34,358)	0	
4471	Wahtonka Community School	6/30/2022	Contribution	5.4	4.4	(44,360)	(36,145)	(8,215)	(8,215)	(8,215)	(8,215)	(8,215)	(3,285)	0	
4471	Wahtonka Community School	6/30/2021	Proportion	5.5	3.5	344,084	218,962	62,561	62,561	62,561	31,279	0	0	0	
4471	Wahtonka Community School	6/30/2021	Contribution	5.5	3.5	(162,592)	(103,468)	(29,562)	(29,562)	(29,562)	(14,782)	0	0	0	
4471	Wahtonka Community School	6/30/2020	Proportion	5.4	2.4	421,616	187,385	78,077	78,077	31,231	0	0	0	0	
4471	Wahtonka Community School	6/30/2020	Contribution	5.4	2.4	48,844	21,709	9,045	9,045	3,619	0	0	0	0	
4471	Wahtonka Community School	6/30/2019	Proportion	5.3	1.3	62,360	15,296	11,766	11,766	3,530	0	0	0	0	
4471	Wahtonka Community School	6/30/2019	Contribution	5.3	1.3	94,382	23,150	17,808	17,808	5,342	0	0	0	0	
4471	Wahtonka Community School	6/30/2018	Proportion	5.2	0.2	0	0	0	0	0	0	0	0	0	
4471	Wahtonka Community School	6/30/2018	Contribution	5.2	0.2	32,236	1,241	6,199	1,241	0	0	0	0	0	
4472	Valley Inquiry Charter School	6/30/2022	Proportion	5.4	4.4	309,375	252,083	57,292	57,292	57,292	57,292	57,292	22,915	0	
4472	Valley Inquiry Charter School	6/30/2022	Contribution	5.4	4.4	21,372	17,414	3,958	3,958	3,958	3,958	1,582	0	0	
4472	Valley Inquiry Charter School	6/30/2021	Proportion	5.5	3.5	40,479	25,759	7,360	7,360	7,360	3,679	0	0	0	
4472	Valley Inquiry Charter School	6/30/2021	Contribution	5.5	3.5	48,697	30,989	8,854	8,854	8,854	4,427	0	0	0	
4472	Valley Inquiry Charter School	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	
4472	Valley Inquiry Charter School	6/30/2020	Contribution	5.4	2.4	14,452	6,424	2,676	2,676	2,676	1,072	0	0	0	
4472	Valley Inquiry Charter School	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	
4472	Valley Inquiry Charter School	6/30/2019	Contribution	5.3	1.3	6,671	1,635	1,259	1,259	376	0	0	0	0	
4473	Willamette Connections Academy	6/30/2022	Proportion	5.4	4.4	853,516	695,457	158,059	158,059	158,059	158,059	158,059	63,221	0	
4473	Willamette Connections Academy	6/30/2022	Contribution	5.4	4.4	(51,036)	(41,585)	(9,451)	(9,451)	(9,451)	(9,451)	(9,451)	(3,781)	0	
4473	Willamette Connections Academy	6/30/2021	Proportion	5.5	3.5	2,042,723	1,299,915	371,404	371,404	371,404	185,703	0	0	0	
4473	Willamette Connections Academy	6/30/2021	Contribution	5.5	3.5	(169,741)	(108,017)	(30,862)	(30,862)	(30,862)	(15,431)	0	0	0	
4473	Willamette Connections Academy	6/30/2020	Proportion	5.4	2.4	583,186	259,195	107,997	107,997	43,201	0	0	0	0	
4473	Willamette Connections Academy	6/30/2020	Contribution	5.4	2.4	582,462	258,873	107,863	107,863	43,147	0	0	0	0	
4473	Willamette Connections Academy	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	
4473	Willamette Connections Academy	6/30/2019	Contribution	5.3	1.3	57,308	14,056	10,813	10,813	3,243	0	0	0	0	
4474	Oregon for Quality Virtual Education Inc	6/30/2022	Proportion	5.4	4.4	1,153,261	939,694	213,567	213,567	213,567	213,567	213,567	85,426	0	
4474	Oregon for Quality Virtual Education Inc	6/30/2022	Contribution	5.4	4.4	63,804	51,988	11,816	11,816	11,816	4,724	0	0	0	
4474	Oregon for Quality Virtual Education Inc	6/30/2021	Proportion	5.5	3.5	0	0	0	0	0	0	0	0	0	
4474	Oregon for Quality Virtual Education Inc	6/30/2021	Contribution	5.5	3.5	128,384	81,698	23,343	23,343	23,343	11,669	0	0	0	
4474	Oregon for Quality Virtual Education Inc	6/30/2020	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0	
4474	Oregon for Quality Virtual Education Inc	6/30/2020	Contribution	5.4	2.4	21,050	9,356	3,898	3,898	3,898	1,560	0	0	0	
4475	Teach-NW	6/30/2022	Proportion	5.4	4.4	1,359,854	1,108,029	251,825	251,825	251,825	251,825	251,825	100,729	0	
4475	Teach-NW	6/30/2022	Contribution	5.4	4.4	275,094	224,151	50,943	50,943	50,943	50,943	20,379	0	0	
4479	Harmony Academy	6/30/2022	Proportion	5.4	4.4	160,627	130,881	29,746	29,746	29,746	29,746	11,897	0	0	
4479	Harmony Academy	6/30/2022	Contribution	5.4	4.4	35,528	28,949	6,579	6,579	6,579	2,633	0	0	0	
4479	Harmony Academy	6/30/2021	Proportion	5.5	3.5	10,939	6,961	1,989	1,989	994	0	0	0	0	
4479	Harmony Academy	6/30/2021	Contribution	5.5	3.5	(16,066)	(10,224)	(2,921)	(2,921)	(2,921)	(1,461)	0	0	0	
4479	Harmony Academy	6/30/2020	Proportion	5.4	2.4	466,248	207,222	86,342	86,342	86,342	34,538	0	0	0	
4479	Harmony Academy	6/30/2020	Contribution	5.4	2.4	23,152	10,291	4,287	4,287	4,287	1,717	0	0	0	
4479	Harmony Academy	6/30/2019	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	
4479	Harmony Academy	6/30/2019	Contribution	5.3	1.3	53,815	13,199	10,154	10,154	3,045	0	0	0	0	
4480	Holla School	6/30/2022	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0	
4480	Holla School	6/30/2022	Contribution	5.4	4.4	44,861	36,553	8,308	8,308	8,308	8,308	8,308	3,321	0	