Exhibit A

Collective Pension Expense

Pension Expense	July 1, 2023 to June 30, 2024	July 1, 2024 to June 30, 2025
Service cost	$1,565,040,747	$1,836,663,333
Interest on total pension liability	6,905,387,339	7,260,169,041
Effect of plan changes	139,346,443	0
Administrative expenses	67,958,643	67,633,199
Member contributions	(168,214,328)	(179,975,579)
Expected investment return net of investment expenses	(5,648,922,113)	(5,767,353,366)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	487,010,028	523,127,908
Recognition of assumption changes or inputs	927,383,589	934,063,907
Recognition of investment (gains) or losses	(331,611,004)	(1,305,199,381)
Pension Expense	$3,943,379,344	$3,369,129,062

As of June 30, 2025, 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	($31,829,497)	$1,424,489,259
Changes of assumptions	0	1,297,807,280
Net difference between projected and actual earnings	0	1,881,396,124
Total	($31,829,497)	$4,603,692,663

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Exhibit B

Schedule of Collective Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2025 Expense	Balance of Deferred (Inflows) 06/30/2025	Balance of Deferred Outflows 06/30/2025	Amount Recognized in 06/30/2026 Expense	Amount Recognized in 06/30/2027 Expense	Amount Recognized in 06/30/2028 Expense	Amount Recognized in 06/30/2029 Expense	Amount Recognized in 06/30/2030 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	($835,854,698)	2024-2025	5.0	(167,170,940)	(668,683,758)	0	(167,170,940)	(167,170,940)	(167,170,940)	(167,170,938)	0	0
	$743,773,296	2023-2024	5.0	148,754,659	0	446,263,978	148,754,659	148,754,659	148,754,660	0	0	0
	$2,767,927,013	2022-2023	5.0	553,585,403	0	1,107,170,804	553,585,403	553,585,401	0	0	0	0
	$4,983,225,496	2021-2022	5.0	996,645,099	0	996,645,100	996,645,100	0	0	0	0	0
	($14,185,068,006)	2020-2021	5.0	(2,837,013,602)	0	0	0	0	0	0	0	0
Economic/demographic (gains) or losses	$652,078,342	2024-2025	5.4	120,755,249	0	531,323,093	120,755,249	120,755,249	120,755,249	120,755,249	48,302,097	0
	$909,000,453	2023-2024	5.3	171,509,519	0	565,981,415	171,509,519	171,509,519	171,509,519	51,452,858	0	0
	$636,008,650	2022-2023	5.4	117,779,380	0	282,670,510	117,779,380	117,779,380	47,111,750	0	0	0
	($116,708,153)	2021-2022	5.5	(21,219,664)	(31,829,497)	0	(21,219,664)	(10,609,833)	0	0	0	0
	$600,942,256	2020-2021	5.4	111,285,603	0	44,514,241	44,514,241	0	0	0	0	0
	$406,648,176	2019-2020	5.3	23,017,821	0	0	0	0	0	0	0	0
Assumption changes or inputs	$0	2024-2025	5.4	0	0	0	0	0	0	0	0	0
	$1,507,737,713	2023-2024	5.3	284,478,814	0	938,780,085	284,478,814	284,478,814	284,478,814	85,343,643	0	0
	$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	133,701,766	89,134,512	44,567,254	0	0	0	0
	$3,041,893,309	2020-2021	5.4	563,313,576	0	225,325,429	225,325,429	0	0	0	0	0
	($50,579,560)	2019-2020	5.3	(2,862,995)	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.

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Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2025 Measurement Date (MD)

		99.99999998%	99.99999987%	22,227,242,715	22,331,724,890

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	28.11295778%	28.07846903%	6,248,735,360	6,270,406,464
1039	SAIF	0.54312107%	0.56783809%	120,720,838	126,808,040
1179	Professional Liability Fund	0.03740086%	0.03773841%	8,313,180	8,427,638
1252	Oregon State University	2.25503950%	2.25742288%	501,233,103	504,121,468
1254	University of Oregon	1.84362083%	1.82891207%	409,786,077	408,427,612
2000	Lake County	0.04156782%	0.04088072%	9,239,380	9,129,370
2001	Clackamas County	1.71783769%	1.71347646%	381,827,953	382,648,850
2002	Curry County	0.09216524%	0.08825312%	20,485,792	19,708,444
2003	Douglas County	0.44328771%	0.42854781%	98,530,635	95,702,118
2004	Harney County	0.04366495%	0.04353311%	9,705,514	9,721,694
2005	Jackson County	0.39731626%	0.39407589%	88,312,449	88,003,944
2006	Jefferson County	0.04144388%	0.04210797%	9,211,832	9,403,436
2007	Klamath County	0.03664242%	0.03901396%	8,144,600	8,712,490
2008	Lane County	0.42723908%	0.48872370%	94,963,467	109,140,432
2009	Marion County	0.81431721%	0.78763215%	181,000,263	175,891,845
2011	Washington County	1.54098618%	1.45452850%	342,518,738	324,821,303
2012	Grant County	0.02459356%	0.02399860%	5,466,470	5,359,301
2013	Umatilla County	0.15434208%	0.16239990%	34,305,989	36,266,699
2014	Linn County	0.48506531%	0.46579771%	107,816,644	104,020,663
2015	Yamhill County	0.27634888%	0.26979640%	61,424,736	60,250,190
2016	Sherman County	0.01803892%	0.02072645%	4,009,555	4,628,574
2017	Columbia County	0.11606885%	0.12645203%	25,798,905	28,238,919
2018	Coos County	0.17603989%	0.17334119%	39,128,814	38,710,078
2020	Wasco County	0.03803431%	0.04188736%	8,453,978	9,354,170
2021	Baker County	0.05038592%	0.05136987%	11,199,401	11,471,778
2022	Gilliam County	0.01004296%	0.01433402%	2,232,273	3,201,034
2023	Morrow County Rural School District Board	0.00000000%	0.00000000%	0	0
2027	Deschutes County	0.72389846%	0.73724251%	160,902,668	164,638,969
2028	Union County	0.00000000%	0.00000000%	0	0
2035	Hood River County	0.06440918%	0.06796351%	14,316,385	15,177,424
2036	Clatsop County	0.14672687%	0.15116592%	32,613,338	33,757,957
2037	Polk County	0.21086039%	0.20680693%	46,868,451	46,183,555
2038	Multnomah County	3.40486459%	3.58931618%	756,807,517	801,556,216
2039	Malheur County	0.06375009%	0.06756786%	14,169,887	15,089,069
2040	Benton County	0.31235053%	0.28833815%	69,426,910	64,390,882
2042	Josephine County	0.21847609%	0.20202055%	48,561,211	45,114,673
2043	Lincoln County	0.04680995%	0.04570583%	10,404,561	10,206,900
2044	Crook County	0.03006356%	0.03170377%	6,682,300	7,079,999
2050	Wallowa County	0.00334216%	0.00282001%	742,870	629,757
2052	Tillamook County	0.00008366%	0.00008036%	18,595	17,946
2053	Community Counseling Solutions	0.00000000%	0.00000000%	0	0
2099	State Judiciary	0.36360414%	0.35441560%	80,819,175	79,147,117
2100	City of Roseburg	0.11491457%	0.10374610%	25,542,340	23,168,294
2101	City of Salem	1.04147943%	1.05174561%	231,492,161	234,872,936
2102	City of Medford	0.38534715%	0.38196870%	85,652,046	85,300,199
2103	City of Albany	0.30313059%	0.28571285%	67,377,572	63,804,608
2104	City of Ashland	0.16480273%	0.16988373%	36,631,103	37,937,967
2105	City of Astoria	0.06891634%	0.06461272%	15,318,202	14,429,135
2106	City of Beaverton	0.56488189%	0.56041181%	125,557,669	125,149,624
2107	City of Bend	0.47864386%	0.49953124%	106,389,333	111,553,942
2109	City of Canby	0.06811404%	0.06141490%	15,139,873	13,715,007
2110	City of Coquille	0.00304094%	0.02169718%	675,917	4,845,355
2111	City of Eugene	1.36733446%	1.42374398%	303,920,749	317,946,589
2112	City Of Forest Grove	0.02490900%	0.03367318%	5,536,584	7,519,802
2113	City of Grants Pass	0.15371009%	0.14454129%	34,165,515	32,278,563
2114	City of Gresham	0.68814997%	0.68349306%	152,956,764	152,635,790
2115	City of Hillsboro	0.68620667%	0.70060428%	152,524,822	156,457,021
2117	City of McMinnville	0.13389159%	0.09243626%	29,760,409	20,642,611
2118	City of Ontario	0.04704334%	0.04175225%	10,456,437	9,323,998
2119	City of Oregon City	0.13428094%	0.13283404%	29,846,950	29,664,132
2120	City of Lake Oswego	0.28019224%	0.26635056%	62,279,009	59,480,674
2121	City of Portland	4.68333134%	4.90835555%	1,040,975,424	1,096,120,459
2122	City of Redmond	0.15574824%	0.15110260%	34,618,539	33,743,817
2123	City of St Helens	0.05421097%	0.05746076%	12,049,604	12,831,979
2125	City of Vernonia	0.00770568%	0.00638873%	1,712,760	1,426,714
2126	City of West Linn	0.08431099%	0.08503616%	18,740,008	18,990,041
2127	City of Cottage Grove	0.06675911%	0.06770081%	14,838,709	15,118,759
2128	City of Tillamook	0.01908799%	0.01992747%	4,242,734	4,450,148
2129	City of Sweet Home	0.01286010%	0.01463341%	2,858,446	3,267,893
2131	City of Drain	0.00366217%	0.00360251%	813,999	804,503
2132	Eugene Water & Electric Board	0.37456974%	0.39282598%	83,256,525	87,724,817
2135	McMinnville Water & Light Department	0.04885048%	0.05060588%	10,858,115	11,301,166
2138	City of Hood River	0.04077055%	0.04077216%	9,062,169	9,105,127
2139	City of Reedsport	0.01037918%	0.01264972%	2,307,006	2,824,901
2140	City of Lebanon	0.06777478%	0.06447753%	15,064,465	14,398,945
2142	City of Sherwood	0.08943076%	0.09244985%	19,877,992	20,645,646
2143	City of Oakland	0.00202926%	0.00196282%	451,049	438,332
2145	City of Vale	0.00547026%	0.00461694%	1,215,888	1,031,042
2146	City of Prineville	0.04297280%	0.04510616%	9,551,669	10,072,984

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June 30, 2025 Measurement Date (MD)

		99.99999998%	99.99999987%	22,227,242,715	22,331,724,890
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
2147	City of Wheeler	0.00143284%	0.00136646%	318,481	305,154
2148	City of Klamath Falls	0.07970054%	0.07991030%	17,715,232	17,845,348
2149	City of Canyonville	0.00199251%	0.00230005%	442,880	513,641
2150	City of Bandon	0.02287358%	0.02118262%	5,084,166	4,730,444
2152	City of Coos Bay	0.10973550%	0.10837971%	24,391,176	24,203,059
2154	City of Pendleton	0.09239523%	0.09034321%	20,536,912	20,175,197
2155	City of Corvallis	0.31146706%	0.31573477%	69,230,539	70,509,020
2157	City of Monmouth	0.03402822%	0.03648992%	7,563,535	8,148,829
2158	City of Milton-Freewater	0.04498429%	0.04083804%	9,998,767	9,119,839
2159	City of Baker City	0.03749944%	0.02974081%	8,335,092	6,641,636
2160	City of Hermiston	0.07110167%	0.06608290%	15,803,941	14,757,451
2161	City of Pilot Rock	0.00315609%	0.00300566%	701,512	671,216
2162	City of Clatskanie	0.00869798%	0.00943622%	1,933,321	2,107,271
2163	City of Milwaukie	0.09557726%	0.09538790%	21,244,190	21,301,763
2165	City of Cornelius	0.03113458%	0.03264765%	6,920,359	7,290,783
2166	City of Nyssa	0.00567020%	0.00498487%	1,260,329	1,113,207
2167	City of Athena	0.00192085%	0.00205345%	426,952	458,571
2168	City of Oakridge	0.01558313%	0.01289059%	3,463,700	2,878,691
2170	City of Madras	0.01846850%	0.01992931%	4,105,038	4,450,559
2172	City of Sandy	0.05259761%	0.05016953%	11,690,998	11,203,721
2174	City of Mt Angel	0.00865112%	0.00890548%	1,922,905	1,988,747
2175	City of Umatilla	0.03053711%	0.03401857%	6,787,558	7,596,933
2176	City of Scappoose	0.02366392%	0.02586258%	5,259,837	5,775,560
2177	City of Condon	0.00184749%	0.00186309%	410,646	416,060
2178	City of Boardman	0.01396279%	0.01460934%	3,103,543	3,262,518
2179	City of Estacada	0.01286774%	0.01363166%	2,860,144	3,044,185
2180	City of Enterprise	0.00725390%	0.00783889%	1,612,342	1,750,559
2181	City of Central Point	0.05230015%	0.05373056%	11,624,881	11,998,961
2182	City of Cascade Locks	0.00793335%	0.00611207%	1,763,365	1,364,931
2183	City of Myrtle Point	0.01375240%	0.01400051%	3,056,779	3,126,555
2184	City of Port Orford	0.00510993%	0.00568826%	1,135,797	1,270,287
2185	City of Wood Village	0.00626550%	0.00790793%	1,392,648	1,765,977
2186	City of Chiloquin	0.00058050%	0.00043616%	129,029	97,402
2187	City of Philomath	0.01303840%	0.01275933%	2,898,077	2,849,378
2188	City of Talent	0.01467836%	0.01383857%	3,262,595	3,090,391
2189	City of Willamina	0.00000000%	0.00057421%	0	128,231
2191	City of Huntington	0.00113791%	0.00079755%	252,926	178,107
2192	City of North Plains	0.00741775%	0.00893192%	1,648,761	1,994,652
2193	City of Heppner	0.00223880%	0.00101411%	497,624	226,468
2194	City of Cave Junction	0.00607409%	0.00569296%	1,350,103	1,271,336
2195	City of Metolius	0.00000000%	0.00000000%	0	0
2196	City of Hubbard	0.00757373%	0.00745809%	1,683,431	1,665,520
2197	City of Myrtle Creek	0.00982158%	0.01183044%	2,183,066	2,641,941
2198	City of Carlton	0.00630484%	0.00806483%	1,401,392	1,801,016
2199	City of Junction City	0.02668017%	0.02144520%	5,930,266	4,789,083
2200	City of Wallowa	0.00161724%	0.00168849%	359,468	377,069
2201	City of Coburg	0.00870427%	0.00888506%	1,934,719	1,984,187
2202	City of Dallas	0.05722811%	0.06283345%	12,720,231	14,031,793
2203	City of Rockaway Beach	0.00698611%	0.00893882%	1,552,820	1,996,193
2204	City of Burns	0.00517799%	0.00656173%	1,150,924	1,465,347
2205	City of Elgin	0.00479508%	0.00441903%	1,065,814	986,846
2206	City of Weston	0.00133215%	0.00066027%	296,100	147,450
2207	City of Mill City	0.00312703%	0.00309791%	695,053	691,817
2208	City of Fairview	0.01365379%	0.00922900%	3,034,861	2,060,995
2209	City of Monroe	0.00130753%	0.00074504%	290,628	166,380
2210	City of Helix	0.00005054%	0.00003546%	11,234	7,919
2211	City of Jefferson	0.00050823%	0.00138880%	112,966	310,143
2212	Town of Lakeview	0.00866875%	0.00876625%	1,926,824	1,957,655
2213	City of Stanfield	0.00225851%	0.00380557%	502,004	849,849
2214	City of Yamhill	0.00251391%	0.00509183%	558,773	1,137,093
2215	City of Powers	0.00000000%	0.00000000%	0	0
2216	City of Brookings	0.02918533%	0.02642401%	6,487,094	5,900,937
2217	City of Sutherlin	0.02951597%	0.02484728%	6,560,586	5,548,826
2218	City of Prairie City	0.00320161%	0.00383813%	711,630	857,121
2219	City of Sheridan	0.00773150%	0.00877066%	1,718,499	1,958,640
2220	City of Garibaldi	0.00428284%	0.00363940%	951,957	812,741
2221	City of Sisters	0.00879251%	0.01046245%	1,954,333	2,336,446
2222	City of Jacksonville	0.01387964%	0.01235635%	3,085,061	2,759,386
2223	City of Cannon Beach	0.02601583%	0.02537718%	5,782,602	5,667,162
2224	City of Falls City	0.00160756%	0.00176095%	357,316	393,251
2225	City of Echo	0.00120809%	0.00126639%	268,525	282,807
2226	City of Hines	0.00387815%	0.00442731%	862,006	988,695
2227	Town Of Bonanza	0.00000000%	0.00000000%	0	0
2228	City of Turner	0.00620037%	0.00580712%	1,378,171	1,296,830
2229	City of John Day	0.00471834%	0.00297898%	1,048,757	665,258
2230	City of Union	0.00000000%	0.00000000%	0	0
2231	City of Banks	0.00268521%	0.00332162%	596,848	741,775
2232	City of Joseph	0.00219554%	0.00234580%	488,008	523,858
2233	City of Lafayette	0.00465763%	0.00530161%	1,035,263	1,183,941

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June 30, 2025 Measurement Date (MD)

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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
2234	City of Aumsville	0.01089109%	0.01079127%	2,420,789	2,409,877
2235	City of Amity	0.00214487%	0.00127867%	476,745	285,549
2236	City of Creswell	0.01026782%	0.01008344%	2,282,253	2,251,806
2237	City of Troutdale	0.03392565%	0.03310594%	7,540,737	7,393,127
2238	City of Warrenton	0.02692938%	0.02692483%	5,985,659	6,012,779
2240	City of Wilsonville	0.08738915%	0.08818863%	19,424,198	19,694,042
2241	City of Bay City	0.00661643%	0.00522657%	1,470,650	1,167,183
2242	City of Gaston	0.00000000%	0.00000000%	0	0
2243	City Of Brownsville	0.00266124%	0.00257481%	591,520	574,999
2244	City of Lakeside	0.00191270%	0.00118750%	425,140	265,189
2245	City of Dundee	0.00624279%	0.00797558%	1,387,600	1,781,085
2246	City of Merrill	0.00000000%	0.00033274%	0	74,307
2247	City of Malin	0.00116606%	0.00154712%	259,183	345,499
2248	City of Fossil	0.00085804%	0.00077828%	190,719	173,803
2249	City of Phoenix	0.01396095%	0.01261441%	3,103,134	2,817,015
2250	City of Gold Beach	0.00600621%	0.00619441%	1,335,015	1,383,319
2251	City of Rogue River	0.00708390%	0.00621390%	1,574,556	1,387,671
2252	City of Dayton	0.00466766%	0.00576162%	1,037,492	1,286,669
2253	Town of Butte Falls	0.00087938%	0.00091671%	195,462	204,717
2254	City of Shady Cove	0.00152855%	0.00188744%	339,755	421,498
2255	Town of Canyon City	0.00103643%	0.00135471%	230,370	302,530
2256	City of Jordan Valley	0.00000000%	0.00000000%	0	0
2257	City of Culver	0.00230863%	0.00235284%	513,145	525,430
2258	City of Adair Village	0.00324695%	0.00287905%	721,707	642,942
2259	Town Of Hammond	0.00000000%	0.00000000%	0	0
2260	City of Riddle	0.00228107%	0.00223423%	507,019	498,942
2261	City of Waldport	0.00554653%	0.00556779%	1,232,841	1,243,384
2262	City of Dufur	0.00113094%	0.00106507%	251,377	237,849
2263	City of La Grande	0.02321488%	0.02239010%	5,160,028	5,000,096
2264	City of Gervais	0.00649371%	0.00610631%	1,443,373	1,363,644
2265	City of Westfir	0.00042426%	0.00040461%	94,301	90,356
2266	City of Irrigon	0.00463075%	0.00391510%	1,029,288	874,309
2267	City of Independence	0.03228845%	0.03038246%	7,176,832	6,784,927
2268	City of Harrisburg	0.00634457%	0.00629630%	1,410,223	1,406,072
2269	City of Durham	0.00075138%	0.00080299%	167,011	179,322
2270	City of Lyons	0.00045077%	0.00067485%	100,194	150,706
2271	City of Columbia City	0.00477897%	0.00376864%	1,062,233	841,602
2272	City of Aurora	0.00271055%	0.00263538%	602,481	588,526
2273	City of Silverton	0.02311010%	0.02329539%	5,136,738	5,202,262
2274	City of Gold Hill	0.00107234%	0.00112845%	238,352	252,002
2275	City of Toledo	0.02081752%	0.01699663%	4,627,161	3,795,641
2276	City of Newport	0.02258820%	0.02801564%	5,020,734	6,256,376
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	0	0
2278	City of Springfield	0.28820932%	0.26507674%	64,060,985	59,196,208
2279	City of Keizer	0.09465955%	0.09469462%	21,040,208	21,146,942
2280	City of Winston	0.01602130%	0.01420015%	3,561,093	3,171,138
2281	City of Manzanita	0.00884314%	0.00962308%	1,965,586	2,149,000
2282	City of Eagle Point	0.01052511%	0.01094470%	2,339,442	2,444,140
2283	City of Maupin	0.00475630%	0.00444743%	1,057,194	993,188
2284	City of Halsey	0.00222264%	0.00236075%	494,032	527,196
2285	City of Veneta	0.00891955%	0.00816828%	1,982,570	1,824,118
2286	City of Millersburg	0.00389069%	0.00429479%	864,793	959,101
2287	City of King City	0.00488465%	0.00590025%	1,085,723	1,317,628
2288	City of Tualatin	0.11846521%	0.11033848%	26,331,550	24,640,486
2289	City Of St Paul	0.00000000%	0.00000000%	0	0
2290	City of Molalla	0.02040931%	0.02177085%	4,536,427	4,861,806
2291	City of Florence	0.03094962%	0.03319504%	6,879,247	7,413,025
2292	City of North Bend	0.03435920%	0.03243703%	7,637,103	7,243,748
2293	City of Lowell	0.00290728%	0.00277636%	646,208	620,009
2294	City of Depoe Bay	0.00582734%	0.00652879%	1,295,257	1,457,991
2295	City of Tigard	0.06642118%	0.06922854%	14,763,597	15,459,927
2296	City of Happy Valley	0.04417088%	0.03970840%	9,817,969	8,867,571
2297	City of Rainier	0.00970807%	0.00833308%	2,157,836	1,860,921
2298	City of Lincoln City	0.07058829%	0.06618431%	15,689,831	14,780,098
2299	City of Dunes City	0.00043867%	0.00040662%	97,504	90,805
2300	City of Yachats	0.00445696%	0.00440934%	990,659	984,682
2301	City of Moro	0.00079963%	0.00132330%	177,736	295,516
2302	City of Mt. Vernon	0.00089728%	0.00070236%	199,441	156,849
2303	City of Woodburn	0.09556238%	0.09263296%	21,240,882	20,686,538
2304	City of Gladstone	0.03111817%	0.02614051%	6,916,711	5,837,627
2305	City of Elkton	0.00062171%	0.00061866%	138,189	138,157
2306	City of Imbler	0.00015725%	0.00014048%	34,952	31,372
2307	City of Yoncalla	0.00266976%	0.00235151%	593,414	525,133
2308	City of North Powder	0.00098334%	0.00091342%	218,569	203,982
2309	City of Gearhart	0.00851228%	0.01106931%	1,892,045	2,471,968
2400	Gilliam County Fire Services	0.00000000%	0.00024953%	0	55,724
2401	South Clackamas Transportation District	0.00000000%	0.00038556%	0	86,102
2402	Kernville Gleneden Beach Lincoln Beach Water District	0.00000000%	0.00023531%	0	52,549
2403	Central Coos Fire and Rescue	0.00152930%	0.00188155%	339,921	420,183

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Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2025 Measurement Date (MD)

		99.99999998%	99.99999987%	22,227,242,715	22,331,724,890
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
2404	North Gilliam County Health District	0.00000000%	0.00000000%	0	0
2405	McMinnville Fire District	0.00000000%	0.00000000%	0	0
2406	North Gilliam County Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2407	Urban Flood Safety & Water Quality District	0.03168845%	0.02611985%	7,043,469	5,833,013
2408	Pleasant Hill Goshen Rural Fire Protection District	0.00328067%	0.00323801%	729,202	723,103
2409	Riddle Fire Protection District	0.00000000%	0.00000000%	0	0
2501	Port of The Dalles	0.00103588%	0.00116847%	230,248	260,940
2507	Port of Astoria	0.00745295%	0.00683967%	1,656,585	1,527,416
2510	Horsefly Irrigation District	0.00117490%	0.00139362%	261,148	311,219
2511	Grants Pass Irrigation District	0.00536739%	0.00438048%	1,193,023	978,237
2512	Port of Portland	0.50338557%	0.52544696%	111,888,732	117,341,370
2513	Port of Coos Bay	0.01243511%	0.01323359%	2,763,982	2,955,289
2515	Klamath County Fire District 1	0.10952601%	0.10363722%	24,344,612	23,143,979
2518	Clackamas County Housing Authority	0.02304119%	0.02397282%	5,121,421	5,353,544
2519	Home Forward	0.18813025%	0.19276618%	41,816,167	43,048,013
2521	League of Oregon Cities	0.01879795%	0.01800522%	4,178,266	4,020,876
2522	Lane Council of Governments	0.15460184%	0.15447974%	34,363,726	34,497,991
2526	Clatskanie PUD	0.03212148%	0.03155442%	7,139,719	7,046,646
2527	Deschutes Valley Water District	0.01369519%	0.01382740%	3,044,063	3,087,897
2528	Columbia River Fire & Rescue	0.05809190%	0.04650148%	12,912,228	10,384,583
2529	East Fork Irrigation District	0.00464813%	0.00449016%	1,033,151	1,002,730
2530	River Road Water District	0.00285842%	0.00275400%	635,348	615,016
2531	Oregon School Boards Association	0.03343511%	0.02812539%	7,431,703	6,280,885
2533	Owyhee Irrigation District	0.01301213%	0.01190915%	2,892,238	2,659,519
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	0.00250192%	0.00252547%	556,108	563,981
2540	West Extension Irrigation District	0.00142487%	0.00190993%	316,709	426,520
2541	Jackson County Vector Control District	0.00165906%	0.00137992%	368,763	308,160
2542	Rainbow Water District	0.00581377%	0.00547260%	1,292,241	1,222,126
2545	Council of Governments	0.09274097%	0.09828350%	20,613,760	21,948,401
2547	Metzger Water District	0.00000000%	0.00000000%	0	0
2549	Rogue River Fire District	0.01029590%	0.01201663%	2,288,495	2,683,521
2550	Nyssa Road Assessment District 2	0.00137930%	0.00126284%	306,580	282,014
2552	Winston-Dillard Fire District	0.13414553%	0.05324443%	29,816,853	11,890,400
2553	Tangent Rural Fire Protection District	0.00190686%	0.00251392%	423,842	561,402
2555	Monroe Fire Department	0.00169603%	0.00227241%	376,981	507,468
2556	Jackson County Fire District 5	0.05286862%	0.04555165%	11,751,236	10,172,469
2557	Estacada Fire Department	0.00898586%	0.01182451%	1,997,309	2,640,617
2559	Keizer Fire Department	0.04220181%	0.04202246%	9,380,299	9,384,340
2561	Jefferson Rural Fire Protection District	0.00406414%	0.00559360%	903,346	1,249,147
2562	Wy'East Fire District	0.00050684%	0.00050000%	112,657	111,659
2563	Central Oregon Irrigation District	0.01799755%	0.01534292%	4,000,359	3,426,339
2564	Illinois Valley Fire District	0.00725007%	0.00737766%	1,611,491	1,647,559
2567	Charleston Rural Fire Protection District	0.00264819%	0.00386068%	588,620	862,156
2568	Molalla Rural Fire Protection District 73	0.01669387%	0.01648615%	3,710,587	3,681,642
2569	Central Oregon Intergovernmental Council	0.02627757%	0.03422922%	5,840,779	7,643,975
2570	Port of St Helens	0.00480641%	0.00590072%	1,068,332	1,317,733
2571	Crystal Springs Water District	0.00545749%	0.00463604%	1,213,050	1,035,308
2572	Local Government Personnel Institute	0.00000000%	0.00000000%	0	0
2575	Jefferson County Rural Fire Protection District 1	0.00178209%	0.00000000%	396,109	0
2576	Depoe Bay Rural Fire Protection District	0.01490536%	0.01118494%	3,313,051	2,497,790
2579	La Pine Rural Fire Protection District	0.02622126%	0.02548382%	5,828,263	5,690,977
2580	Marion County Fire District 1	0.05971347%	0.05605641%	13,272,658	12,518,363
2581	Port of Umatilla	0.00091770%	0.00102186%	203,979	228,199
2582	Talent Irrigation District	0.00379571%	0.00607971%	843,682	1,357,704
2585	Rogue River Valley Irrigation District	0.00350094%	0.00322423%	778,162	720,026
2587	Tualatin Valley Irrigation District	0.00374051%	0.00328002%	831,412	732,485
2588	Clatskanie Rural Fire Protection District	0.01853624%	0.01752708%	4,120,095	3,914,099
2589	West Slope Water District	0.00460466%	0.00512865%	1,023,489	1,145,316
2590	Redmond Fire & Rescue	0.05442844%	0.05742359%	12,097,941	12,823,678
2592	Medford Irrigation District	0.00365142%	0.00433373%	811,610	967,797
2594	Metro	0.64345414%	0.68753917%	143,022,113	153,539,356
2595	Canby Fire District	0.02831846%	0.02487755%	6,294,413	5,555,586
2596	Bend Parks & Recreation	0.06645376%	0.06239903%	14,770,839	13,934,780
2597	Mapleton Water District	0.00077733%	0.00084564%	172,779	188,846
2598	Marion County Housing Authority	0.00380599%	0.00645502%	845,967	1,441,517
2599	South Suburban Sanitary District	0.00769785%	0.00698715%	1,711,020	1,560,351
2600	Winston-Dillard Water District	0.00475333%	0.00440312%	1,056,534	983,293
2601	Baker Valley Irrigation District	0.00000000%	0.00002891%	0	6,456
2602	Aumsville Rural Fire Protection District	0.00229053%	0.00116609%	509,122	260,408
2603	Corbett Water District	0.00182121%	0.00136357%	404,805	304,509
2604	Netarts-Oceanside Sanitary District	0.00304405%	0.00361686%	676,608	807,707
2605	Scio Fire District	0.00071082%	0.00183951%	157,996	410,794
2606	West Valley Housing Authority	0.00748576%	0.00740909%	1,663,878	1,654,578
2607	Hoodland Fire District 74	0.01200650%	0.01197255%	2,668,714	2,673,677
2608	Gaston Rural Fire Protection District	0.00223979%	0.00218543%	497,844	488,044
2610	Turner Fire District	0.00734080%	0.00760771%	1,631,657	1,698,933
2611	Burnt River Irrigation District	0.00041297%	0.00036630%	91,792	81,801

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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2025 Measurement Date (MD)

		99.99999998%	99.99999987%	22,227,242,715	22,331,724,890
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
2612	Community Services Consortium	0.05620032%	0.05766420%	12,491,782	12,877,411
2613	Polk Soil & Water Conservation District	0.00048676%	0.00153757%	108,193	343,366
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	0	0
2615	Humanities Council	0.00032971%	0.00030839%	73,285	68,869
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	0	0
2617	Clean Water Services	0.27044390%	0.26385404%	60,112,222	58,923,158
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	0.00548702%	0.00611508%	1,219,613	1,365,603
2623	Evans Valley Fire District 6	0.00131331%	0.00138937%	291,913	310,270
2624	Klamath Vector Control	0.00099734%	0.00097105%	221,681	216,852
2625	Port of Newport	0.01179697%	0.01365667%	2,622,141	3,049,770
2626	Tillamook Peoples Utility District	0.08145226%	0.08615465%	18,104,592	19,239,819
2628	McKenzie Fire And Rescue	0.00537100%	0.00567226%	1,193,825	1,266,713
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	0	0
2630	Sheridan Fire District	0.01096214%	0.01304092%	2,436,581	2,912,262
2631	Arch Cape Water-Sanitary District	0.00110643%	0.00067746%	245,929	151,289
2632	Umpqua Regional Council of Governments	0.00076554%	0.00072374%	170,158	161,624
2633	Port of Cascade Locks	0.00587364%	0.00516025%	1,305,548	1,152,373
2637	Northeast Oregon Housing Authority	0.01096714%	0.01031069%	2,437,693	2,302,555
2638	North Douglas County Fire and EMS	0.00394562%	0.00442868%	877,003	989,001
2641	Suburban East Salem Water District	0.00241056%	0.00215186%	535,801	480,547
2642	Dexter Rural Fire Protection District	0.00066706%	0.00192565%	148,269	430,031
2643	Sweet Home Cemetery	0.00064008%	0.00056021%	142,272	125,105
2644	Lakeside Water District	0.00081499%	0.00070292%	181,150	156,974
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00225358%	0.00247440%	500,909	552,576
2646	Keno Rural Fire Protection District	0.00567977%	0.00506728%	1,262,456	1,131,611
2647	Crooked River Ranch Rural Fire Protection District	0.00327771%	0.00351147%	728,545	784,172
2648	Black Butte Ranch Rural Fire Protection District	0.01060605%	0.01001057%	2,357,432	2,235,533
2649	Colton Fire Department	0.00022402%	0.00047220%	49,793	105,450
2651	Imbler Rural Fire Protection District	0.00004970%	0.00007686%	11,047	17,164
2652	The Oregon Consortium	0.00000000%	0.00000000%	0	0
2653	Umatilla Fire Department	0.00645020%	0.00471704%	1,433,702	1,053,396
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2655	North Bay Rural Fire Protection District	0.00063459%	0.00083712%	141,052	186,943
2657	Mid-Willamette Valley Senior Service Agency	0.13967654%	0.13777731%	31,046,244	30,768,050
2658	Salem Metropolitan Communication Agency	0.00185203%	0.00120029%	411,655	268,045
2659	Silverton Fire District	0.00631182%	0.00476512%	1,402,944	1,064,133
2660	Tualatin Valley Fire & Rescue	0.61145755%	0.64891271%	135,910,154	144,913,401
2661	Lincoln County 911	0.00000000%	0.00000000%	0	0
2662	East Central Oregon Association of Counties	0.00045620%	0.00044052%	101,401	98,376
2663	Metropolitan Area Communications Commission	0.00745641%	0.00766718%	1,657,354	1,712,214
2664	Applegate Valley Rural Fire Protection District 9	0.00794499%	0.00870041%	1,765,952	1,942,952
2665	N NE Community Mental Health Center	0.00084429%	0.00062497%	187,662	139,567
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	0.00899937%	0.00961203%	2,000,312	2,146,532
2670	Mt Hood Community Mental Health Ctr	0.00215044%	0.00206963%	477,984	462,184
2671	Columbia 911 Communications District	0.01211038%	0.01276757%	2,691,804	2,851,219
2672	Rockwood Water PUD	0.01542977%	0.01467949%	3,429,612	3,278,183
2673	Port Orford Library	0.00063322%	0.00059507%	140,747	132,889
2674	Nestucca Rural Fire District	0.00791789%	0.00817423%	1,759,929	1,825,447
2676	Woodburn Fire District	0.02468751%	0.01963472%	5,487,353	4,384,772
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	0	0
2678	Central Oregon Regional Housing Authority	0.00692395%	0.00605167%	1,539,003	1,351,442
2679	Columbia River Public Utility District	0.04698316%	0.04537384%	10,443,061	10,132,761
2681	Cloverdale Rural Fire Protection District	0.00410654%	0.00379599%	912,771	847,710
2684	Parkdale Fire District	0.00199122%	0.00185363%	442,593	413,948
2685	Oregon Community College Association	0.00386079%	0.00338416%	858,147	755,741
2686	Weston Cemetery	0.00000000%	0.00000000%	0	0
2687	Columbia Drainage Vector Control District	0.00179205%	0.00204066%	398,323	455,715
2688	Polk County Fire District 1	0.01546451%	0.01432630%	3,437,334	3,199,310
2689	Redmond Area Park & Recreation District	0.00400595%	0.00425336%	890,412	949,849
2692	Siuslaw Public Library	0.00385801%	0.00389102%	857,529	868,932
2693	City-County Insurance Services	0.03917550%	0.04379334%	8,707,633	9,779,808
2694	Philomath Fire Department	0.00619153%	0.00623587%	1,376,206	1,392,577
2695	Washington County Consolidated Communications Agency	0.07177450%	0.06374559%	15,953,492	14,235,490
2696	Stayton Fire District	0.00469928%	0.00799128%	1,044,520	1,784,591
2697	Oregon Museum Park	0.00000000%	0.00000000%	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00206406%	0.00208205%	458,784	464,958
2699	Chetco Library Board	0.00316345%	0.00296396%	703,148	661,903
2700	Lowell Rural Fire Protection District	0.00202960%	0.00212831%	451,124	475,288
2701	Sisters-Camp Sherman Rural Fire Protection District	0.00806005%	0.00755523%	1,791,527	1,687,213
2702	Banks Fire District 13	0.00231277%	0.00377472%	514,065	842,960
2703	Westport Sewer District	0.00000000%	0.00000000%	0	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	0	0
2705	Lebanon Fire District	0.04024619%	0.03880948%	8,945,618	8,666,826
2707	Clatskanie Library	0.00083227%	0.00078303%	184,991	174,864

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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
2708	Milton-Freewater Cemetery District 3	0.00000000%	0.00000000%	0	0
2709	Scappoose Public Library	0.00141462%	0.00140123%	314,431	312,919
2710	Klamath County Emergency Communications District	0.00736452%	0.00690731%	1,636,930	1,542,521
2712	Jefferson County EMS	0.00000000%	0.00000000%	0	0
2713	Port of Tillamook Bay	0.00838514%	0.00792412%	1,863,785	1,769,593
2714	Winchester Bay Sanitary District	0.00090534%	0.00088616%	201,232	197,895
2715	Jackson County Fire District 3	0.07333257%	0.06325852%	16,299,808	14,126,719
2716	Neskowin Water District	0.00184554%	0.00174277%	410,213	389,191
2717	Ice Fountain Water District	0.00565442%	0.00543457%	1,256,822	1,213,633
2718	Curry Library	0.00139527%	0.00140579%	310,130	313,937
2719	Human Solutions, Inc	0.00000000%	0.00000000%	0	0
2720	Tri-Met	0.00000000%	0.00000000%	0	0
2721	Klamath Housing Authority	0.00785832%	0.00609112%	1,746,688	1,360,252
2722	Tillamook 9-1-1	0.00553033%	0.00557468%	1,229,240	1,244,922
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00000000%	0	0
2724	Nehalem Bay Wastewater Agency	0.00434315%	0.00386424%	965,362	862,951
2725	West Valley Fire District	0.00161369%	0.00161838%	358,679	361,412
2726	Yamhill Communications Agency	0.00857999%	0.00916765%	1,907,095	2,047,294
2728	Baker County Library District	0.00425955%	0.00470110%	946,781	1,049,837
2731	Canby Utility Board	0.01780128%	0.01788364%	3,956,734	3,993,725
2732	Umatilla County Special Library District	0.00071707%	0.00118204%	159,385	263,970
2733	Wiard Memorial Park District	0.00178650%	0.00156388%	397,090	349,241
2734	Seal Rock Water District	0.00550497%	0.00507669%	1,223,603	1,133,712
2736	Wasco 9-1-1	0.00000000%	0.00000000%	0	0
2737	Portland Energy Conservation Inc	0.00045670%	0.00044193%	101,512	98,691
2739	Scappoose Rural Fire Protection District	0.02617471%	0.02531406%	5,817,916	5,653,066
2740	Neskowin Regional Sanitary Authority	0.00000000%	0.00002312%	0	5,163
2741	Port of Garibaldi	0.00104791%	0.00436848%	232,921	975,557
2742	Amity Fire District	0.00144226%	0.00134682%	320,575	300,768
2743	Douglas Soil & Water Conservation District	0.00007521%	0.00047713%	16,717	106,551
2745	Clackamas County Fire District	0.38204966%	0.36665153%	84,919,105	81,879,611
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	0	0
2747	Salem Housing Authority	0.02551916%	0.02535922%	5,672,206	5,663,151
2749	Black Butte Ranch Police	0.00230788%	0.00376029%	512,978	839,738
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	0	0
2751	Lane Regional Air Protection Agency	0.00492154%	0.00477642%	1,093,923	1,066,657
2752	Mist-Birkenfeld Rural Fire Protection District	0.00253003%	0.00223077%	562,356	498,169
2753	Linn-Benton Housing Authority	0.01302618%	0.01303265%	2,895,361	2,910,416
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	0	0
2757	City of Stayton	0.00619437%	0.00752482%	1,376,838	1,680,422
2758	Mohawk Valley Rural Fire District	0.00280082%	0.00265720%	622,545	593,399
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00279033%	0.00257332%	620,213	574,667
2761	Clackamas River Water	0.02629854%	0.02604070%	5,845,440	5,815,337
2763	Junction City Fire Department	0.00548448%	0.00643907%	1,219,049	1,437,955
2765	Green Sanitary	0.00000000%	0.00000000%	0	0
2766	Southwest Lincoln County Water District	0.00292830%	0.00299851%	650,880	669,619
2767	Springfield Utility Board	0.00000000%	0.00000000%	0	0
2768	Lake County Library District	0.00062231%	0.00079997%	138,322	178,647
2771	Harbor Water PUD	0.00310293%	0.00295936%	689,696	660,876
2772	Umatilla County Soil & Water District	0.00054376%	0.00055931%	120,863	124,904
2773	Housing Authority of Jackson County	0.02667491%	0.02848937%	5,929,097	6,362,168
2774	Oregon Trail Library District	0.00243111%	0.00255891%	540,369	571,449
2776	Rainier Cemetery District	0.00054690%	0.00096495%	121,561	215,490
2777	City of Newberg	0.05845270%	0.06150811%	12,992,424	13,735,822
2778	Mulino Water District 23	0.00059932%	0.00061286%	133,212	136,862
2779	Brownsville Rural Fire Protection District	0.00075811%	0.00065247%	168,507	145,708
2780	Nehalem Bay Health District	0.00000000%	0.00000000%	0	0
2781	North Bend Coos-Curry Housing Authority	0.00666486%	0.00637913%	1,481,415	1,424,570
2783	Tillamook Fire District	0.00191971%	0.00129739%	426,699	289,730
2784	Eisenschmidt Pool	0.00171703%	0.00149528%	381,648	333,922
2785	Fern Ridge Community Library	0.00165898%	0.00164823%	368,746	368,078
2786	Seal Rock Rural Fire Protection District	0.00246092%	0.00195814%	546,995	437,286
2788	Port of Hood River	0.01006190%	0.00911367%	2,236,483	2,035,240
2789	Farmers Irrigation District	0.00471508%	0.00427022%	1,048,032	953,614
2790	Silver Falls Library District	0.00383339%	0.00378524%	852,057	845,309
2792	North Wasco County Parks And Recreation District	0.00267697%	0.00426971%	595,017	953,500
2793	North Lincoln Fire & Rescue District 1	0.02025591%	0.02028329%	4,502,330	4,529,609
2796	West Side Rural Fire Protection District	0.00225938%	0.00188897%	502,198	421,840
2797	Vernonia Fire	0.00128345%	0.00186374%	285,276	416,205
2798	Fairview Water District	0.00107125%	0.00076821%	238,109	171,555
2799	Sublimity Fire District	0.00121920%	0.00203684%	270,995	454,862
2801	Coburg Rural Fire Protection District	0.00234664%	0.00199982%	521,593	446,594
2802	Rural Road Assessment District 3	0.00202435%	0.00196183%	449,957	438,110
2803	Southwestern Polk County Rural Fire Protection District	0.00112767%	0.00462223%	250,650	1,032,224
2804	Aurora Rural Fire Protection District	0.00925604%	0.00806803%	2,057,362	1,801,730
2806	Multnomah County Rural Fire Protection District 14	0.00026447%	0.00027434%	58,784	61,265
2808	Lifeways	0.00000000%	0.00000000%	0	0
2809	Juntura Road District 4	0.00010026%	0.00018893%	22,285	42,191
2810	Sutherlin Water Control District	0.00074837%	0.00068884%	166,342	153,830

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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2025 Measurement Date (MD)

		99.99999998%	99.99999987%	22,227,242,715	22,331,724,890
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
2811	Mid-Columbia Center For Living	0.04719284%	0.05294400%	10,489,667	11,823,308
2812	Workforce Development Board	0.00000000%	0.00000000%	0	0
2814	The Job Council	0.00000000%	0.00000000%	0	0
2815	Hermiston Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2816	Odell Sanitary District	0.00275515%	0.00268419%	612,394	599,426
2817	Wickiup Water District	0.00176372%	0.00201833%	392,026	450,728
2818	Netarts Water District	0.00202092%	0.00163476%	449,195	365,070
2819	Harrisburg Fire and Rescue	0.00279121%	0.00238450%	620,409	532,500
2820	Central Oregon Coast Fire & Rescue District	0.00602830%	0.00617036%	1,339,925	1,377,948
2821	Tillamook County Soil And Water Conservation District	0.00065012%	0.00060877%	144,504	135,949
2822	Deschutes County Rural Fire Protection District 2	0.00000000%	0.00000000%	0	0
2823	Lyons Fire District	0.00114747%	0.00142439%	255,051	318,091
2824	Glide Fire Department	0.00146630%	0.00127986%	325,918	285,815
2825	Northern Oregon Corrections	0.03176436%	0.03500765%	7,060,341	7,817,812
2826	Wasco County Soil-Water Conservation District	0.00462614%	0.00465555%	1,028,263	1,039,665
2828	Deschutes Public Library District	0.03134621%	0.03071965%	6,967,398	6,860,228
2829	Hubbard Rural Fire Protection District	0.00336897%	0.00357845%	748,829	799,130
2830	Netarts-Oceanside Rural Fire Protection District	0.00161074%	0.00165731%	358,023	370,106
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	0	0
2832	Careoregon	0.00000000%	0.00000000%	0	0
2833	Boardman Rural Fire Protection District	0.00676882%	0.00894463%	1,504,522	1,997,490
2834	Crescent Rural Fire Protection District	0.00104839%	0.00336721%	233,028	751,956
2835	North Clackamas County Water Commission	0.00303150%	0.00258850%	673,819	578,057
2836	Regional Organized Crime Narcotics Task Force	0.00000000%	0.00000000%	0	0
2837	NORCOM	0.01227724%	0.01188510%	2,728,892	2,654,148
2838	High Desert Parks & Recreation District	0.00037478%	0.00033416%	83,303	74,624
2839	North Morrow Vector Control District	0.00128258%	0.00119428%	285,082	266,703
2840	Cannon Beach Rural Fire Protection District	0.00448140%	0.00718276%	996,092	1,604,034
2841	Jefferson County Soil & Water Conservation District	0.00089518%	0.00071791%	198,974	160,322
2842	Tualatin Valley Water District	0.07873686%	0.07886962%	17,501,033	17,612,947
2843	Yachats Rural Fire Protection District	0.00377566%	0.00447607%	839,225	999,584
2844	Crook County Rural Fire Protection District 1	0.03004633%	0.02834921%	6,678,471	6,330,868
2845	Sunrise Water Authority	0.00545599%	0.00710944%	1,212,716	1,587,661
2846	Jefferson County Library District	0.00313610%	0.00319676%	697,069	713,892
2847	Sweet Home Fire and Ambulance District	0.01542985%	0.01416717%	3,429,630	3,163,773
2848	Lane Transit District	0.00001564%	0.00001522%	3,476	3,399
2849	Lebanon Aquatic District	0.00280952%	0.00298520%	624,479	666,647
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	0.00484070%	0.00390002%	1,075,954	870,942
2853	Mill City Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	0	0
2855	Harney Hospital	0.09714325%	0.08315464%	21,592,266	18,569,865
2856	Mid-Columbia Council Of Governments	0.00019073%	0.00018771%	42,394	41,919
2857	Sunriver Service District	0.01987658%	0.01936669%	4,418,016	4,324,916
2858	Nesika Beach-Ophir Water District	0.00172067%	0.00145873%	382,457	325,760
2859	South Lane County Fire and Rescue	0.02651428%	0.02651382%	5,893,393	5,920,993
2860	Coos County Airport District	0.00940871%	0.00922635%	2,091,297	2,060,403
2861	Mt Angel Fire District	0.00074230%	0.00100138%	164,993	223,625
2864	Tri-City Water and Sanitary Authority	0.00404921%	0.00341530%	900,028	762,695
2865	Tri-County Cooperative Weed Management Area	0.00056069%	0.00055490%	124,626	123,919
2866	Jefferson Behavioral Health	0.00000000%	0.00000000%	0	0
2867	West Multnomah Soil And Water Conservation District	0.00830628%	0.00641378%	1,846,257	1,432,308
2869	Nehalem Bay Fire & Rescue	0.00570117%	0.00335281%	1,267,213	748,740
2870	Clackamas River Water Providers	0.00091147%	0.00095269%	202,595	212,752
2872	Emergency Communications of Southern Oregon	0.00003215%	0.00003101%	7,146	6,925
2873	Mosier Fire District	0.00020090%	0.00067371%	44,655	150,451
2874	Umatilla-Morrow Radio and Data District	0.00076699%	0.00083444%	170,481	186,345
2876	Oregon Municipal Electric Utilities Association	0.00058651%	0.00059508%	130,365	132,892
2877	Mid-Columbia Fire And Rescue V1-801	0.01285751%	0.01667018%	2,857,870	3,722,739
2878	Yamhill Fire Protection District	0.00077904%	0.00079911%	173,159	178,455
2879	LaGrande Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2880	Oregon Health & Science University	2.58394110%	2.65846465%	574,338,860	593,681,013
2881	Lake Chinook Fire and Rescue District	0.00049554%	0.00067154%	110,145	149,966
2883	Lane Fire Authority	0.04039120%	0.03819518%	8,977,850	8,529,643
2884	North Central Public Health District	0.01276818%	0.01149497%	2,838,014	2,567,025
2885	Siletz Rural Fire Protection District	0.00000000%	0.00000024%	0	54
2886	Idanha-Detroit Rural Fire Protection District	0.00052184%	0.00065213%	115,991	145,632
2887	Umatilla County Fire District 1	0.04046312%	0.03865065%	8,993,836	8,631,357
2888	Oak Lodge Water Services District	0.02246391%	0.02068350%	4,993,108	4,618,982
2889	Mid-Valley Behavioral Care Network	0.00014601%	0.00014253%	32,454	31,829
2890	Central Cascades Fire and EMS	0.00036028%	0.00032641%	80,080	72,893
2891	Grant County Emergency Communications Agency	0.00087156%	0.00134870%	193,724	301,188
2892	Lake Health District	0.00000000%	0.00000000%	0	0
2894	Greater Toledo Pool Recreation District	0.00000000%	0.00000000%	0	0
2895	Western Lane Fire and EMS Authority	0.02177810%	0.02732244%	4,840,671	6,101,572
2897	Morrow County	0.00215088%	0.00264310%	478,081	590,250
2898	Adair Rural Fire Protection District	0.00042424%	0.00037481%	94,297	83,702
2899	New Carlton Fire District	0.00091862%	0.00212995%	204,184	475,655

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Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2025 Measurement Date (MD)

		99.99999998%	99.99999987%	22,227,242,715	22,331,724,890
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
2900	Clatsop Community College	0.05272558%	0.05203364%	11,719,443	11,620,009
2901	Blue Mountain Community College	0.07323956%	0.05722549%	16,279,135	12,779,439
2902	Treasure Valley Community College	0.04283859%	0.05263379%	9,521,837	11,754,033
2903	Umpqua Community College	0.04120941%	0.05475018%	9,159,716	12,226,660
2904	Lane Community College	0.11227616%	0.13362996%	24,955,895	29,841,875
2905	Mt Hood Community College	0.16285859%	0.18282191%	36,198,974	40,827,286
2906	Klamath Community College	0.08897508%	0.08482296%	19,776,707	18,942,430
2908	Clackamas Community College	0.12751559%	0.15298681%	28,343,200	34,164,594
2910	Linn-Benton Community College	0.22682616%	0.22089464%	50,417,201	49,329,583
2918	Portland Community College	0.51598608%	0.59777811%	114,689,478	133,494,163
2919	Chemeketa Community College	0.19885404%	0.19886904%	44,199,770	44,410,887
2922	Rogue Community College	0.06234213%	0.07528415%	13,856,937	16,812,249
2995	Oregon Coast Community College	0.02919296%	0.02518464%	6,488,790	5,624,165
2996	Columbia Gorge Community College	0.04938415%	0.04694917%	10,976,735	10,484,559
2997	Tillamook Bay Community College	0.01631866%	0.02109557%	3,627,188	4,711,005
2998	Southwestern Community College	0.07151078%	0.06794656%	15,894,875	15,173,639
2999	Central Oregon Community College	0.18598465%	0.18875342%	41,339,260	42,151,895
3003	Baker School District 5J	0.05968709%	0.08076184%	13,266,794	18,035,512
3008	Huntington School District 16J	0.00645547%	0.00566915%	1,434,873	1,266,019
3016	Burnt River High School	0.00262106%	0.00336917%	582,589	752,394
3027	Pine-Eagle School District 61	0.01769772%	0.01635709%	3,933,715	3,652,820
3037	Alsea School	0.04401199%	0.01935533%	9,782,652	4,322,379
3039	Corvallis School District 509J	0.35329858%	0.33478281%	78,528,533	74,762,776
3043	Philomath School District 17J	0.07824010%	0.07752568%	17,390,617	17,312,822
3049	Monroe Elementary School	0.00000000%	0.00000000%	0	0
3075	West Linn School District	0.23977689%	0.29626878%	53,295,791	66,161,929
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	0.03186765%	0.02892556%	7,083,300	6,459,576
3122	Oregon City School District 62	0.18787953%	0.20045037%	41,760,439	44,764,025
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	0	0
3160	Gladstone School District 115	0.08583447%	0.08789904%	19,078,636	19,629,372
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	0.07668270%	0.08473995%	17,044,450	18,923,893
3186	Jewell School District 8	0.02195709%	0.01894494%	4,880,456	4,230,732
3187	Seaside Schools	0.07686258%	0.07930704%	17,084,432	17,710,630
3195	Warrenton-Hammond School District	0.05070002%	0.05160725%	11,269,217	11,524,789
3230	Vernonia School District	0.03492004%	0.03058044%	7,761,762	6,829,140
3241	Coquille School District 8	0.07006023%	0.06734106%	15,572,457	15,038,420
3242	Coos Bay School District 9	0.14131134%	0.12974658%	31,409,615	28,974,649
3245	North Bend Public Schools	0.11367337%	0.09808209%	25,266,456	21,903,423
3252	Powers School District	0.01096087%	0.01076563%	2,436,299	2,404,151
3257	Myrtle Point School District 41	0.03255960%	0.03078686%	7,237,101	6,875,237
3264	Bandon School District	0.03860421%	0.03581343%	8,580,651	7,997,757
3274	Crook County School District	0.13176077%	0.14304614%	29,286,786	31,944,670
3275	Port Orford-Langlois School District 2Cj	0.01693660%	0.01540033%	3,764,539	3,439,159
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	0.04979054%	0.05590560%	11,067,064	12,484,685
3288	Central Curry School District 1	0.02437031%	0.02463347%	5,416,848	5,501,079
3291	Bend-La Pine Public Schools	0.89899796%	0.83270642%	199,822,459	185,957,707
3296	Sisters School District	0.05463084%	0.05824393%	12,142,929	13,006,874
3307	Oakland School District	0.02930187%	0.03025193%	6,512,998	6,755,778
3310	Roseburg Public Schools	0.13145904%	0.14014319%	29,219,720	31,296,392
3316	Glide School District 12	0.03544992%	0.03848915%	7,879,540	8,595,291
3318	Days Creek School District 15	0.01500405%	0.01246903%	3,334,987	2,784,549
3319	South Umpqua School District	0.03074588%	0.03356910%	6,833,961	7,496,559
3320	Camas Valley School District 21	0.01326722%	0.01333996%	2,948,937	2,979,043
3321	North Douglas School District 22	0.01740258%	0.01798244%	3,868,114	4,015,789
3324	Yoncalla School District 32	0.01861137%	0.01728729%	4,136,794	3,860,550
3325	Elkton School District 34	0.01530161%	0.01510595%	3,401,126	3,373,419
3331	Umpqua School District	0.00000000%	0.00000000%	0	0
3335	Riddle School District	0.01976850%	0.01862323%	4,393,992	4,158,888
3338	Glendale 77	0.01819441%	0.01822943%	4,044,116	4,070,946
3349	Winston-Dillard Schools	0.03770484%	0.04226657%	8,380,746	9,438,854
3353	Sutherlin School District 130	0.05179421%	0.05317812%	11,512,425	11,875,591
3361	Arlington Public Schools	0.00893380%	0.00695879%	1,985,737	1,554,018
3364	Condon Admin School District 25J	0.00787643%	0.00761686%	1,750,713	1,700,976
3370	Prairie City School District 4	0.01078164%	0.01314390%	2,396,461	2,935,260
3372	Monument School District 8	0.00128673%	0.00191805%	286,005	428,334
3375	Dayville School District 16J	0.00590227%	0.00501478%	1,311,912	1,119,887
3376	Long Creek Schools	0.00357388%	0.00340831%	794,375	761,134
3392	Burns-Slater School District	0.00000000%	0.00000000%	0	0

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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2025 Measurement Date (MD)

		99.99999998%	99.99999987%	22,227,242,715	22,331,724,890
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
3394	Crane Elementary School	0.00863384%	0.00868595%	1,919,065	1,939,722
3395	Pine Creek School	0.00060445%	0.00061111%	134,353	136,471
3396	Diamond School District 7	0.00014218%	0.00093786%	31,603	209,440
3397	Suntex School District	0.00034040%	0.00042867%	75,662	95,729
3398	Drewsey School	0.00174537%	0.00089047%	387,948	198,857
3399	Frenchglen School District	0.00140469%	0.00111335%	312,224	248,630
3405	Fields-Trout Creek 33	0.00140642%	0.00136625%	312,608	305,107
3407	Crane Union High School	0.00827070%	0.00829012%	1,838,349	1,851,327
3408	Burns Union High School	0.00000000%	0.00000000%	0	0
3409	Hood River County School District	0.22071048%	0.23821630%	49,057,854	53,197,809
3414	Phoenix-Talent School District	0.12471602%	0.11955848%	27,720,932	26,699,471
3415	Ashland Public Schools	0.19177275%	0.16626861%	42,625,795	37,130,649
3416	Central Point School District 6	0.26213350%	0.24227388%	58,265,049	54,103,936
3417	Eagle Point School District 9	0.21525849%	0.20710025%	47,846,027	46,249,058
3424	Rogue River School District	0.05319581%	0.04864358%	11,823,962	10,862,950
3432	Prospect School District	0.01283150%	0.01382491%	2,852,089	3,087,341
3439	Butte Falls School District	0.01411183%	0.01311204%	3,136,671	2,928,145
3440	Pinehurst School	0.00182929%	0.00165884%	406,601	370,448
3445	Culver School District 4	0.04030000%	0.03874646%	8,957,579	8,652,753
3446	Ashwood School	0.00013244%	0.00014141%	29,438	31,579
3447	Madras School District	0.10210472%	0.12385869%	22,695,064	27,659,782
3451	Black Butte School District	0.00306179%	0.00218767%	680,551	488,544
3453	Josephine County School District Cu	0.00000000%	0.00000000%	0	0
3454	Grants Pass School District	0.36078003%	0.33189120%	80,191,453	74,117,030
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	0	0
3456	Klamath County School District	0.39057995%	0.38927972%	86,815,153	86,932,876
3457	Klamath Falls City Schools	0.16329089%	0.16861791%	36,295,062	37,655,288
3460	Union School District 5	0.00000000%	0.00000000%	0	0
3461	Lake County School District 7	0.02529101%	0.02161062%	5,621,494	4,826,024
3462	Paisley School District	0.00895190%	0.01028237%	1,989,761	2,296,231
3463	North Lake School District 14	0.01697305%	0.01684323%	3,772,641	3,761,384
3464	Plush School District	0.00121064%	0.00099039%	269,092	221,171
3465	Adel School District 21	0.00074472%	0.00141426%	165,531	315,829
3470	Pleasant Hill School District	0.04887359%	0.04626769%	10,863,251	10,332,373
3473	Eugene School District 4J	1.01342909%	1.02133889%	225,257,344	228,082,591
3487	Springfield School District 19	0.23255340%	0.25734428%	51,690,209	57,469,417
3494	Fern Ridge School District	0.05221928%	0.04767474%	11,606,906	10,646,592
3498	Mapleton School District	0.01605307%	0.01369222%	3,568,155	3,057,709
3502	Creswell School District 40	0.05903744%	0.05666705%	13,122,395	12,654,730
3506	South Lane School District	0.06786318%	0.07374249%	15,084,114	16,467,970
3510	Bethel School District	0.15610251%	0.14884778%	34,697,284	33,240,277
3517	Crow-Applegate-Lorane District 66	0.02178918%	0.01938415%	4,843,134	4,328,815
3519	McKenzie School District	0.02076193%	0.01923650%	4,614,805	4,295,842
3520	Junction City School District 69	0.05141428%	0.04718044%	11,427,977	10,536,206
3522	Lowell School District	0.02688879%	0.02515278%	5,976,637	5,617,050
3524	Oakridge School District	0.01418359%	0.01591518%	3,152,621	3,554,134
3527	Marcola School District 79	0.02577245%	0.02713781%	5,728,505	6,060,341
3533	Triangle Lake Schools	0.02252099%	0.01996344%	5,005,795	4,458,181
3537	Siuslaw School District 97J	0.07668630%	0.07807005%	17,045,250	17,434,389
3579	Lincoln County School District	0.07554231%	0.09734891%	16,790,973	21,739,691
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	0.03607393%	0.03668236%	8,018,240	8,191,804
3618	Sweet Home School District 55	0.08197757%	0.08079899%	18,221,353	18,043,808
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	0	0
3647	Scio School District 95C	0.03100453%	0.02639946%	6,891,452	5,895,455
3665	Santiam Canyon School District	0.03101321%	0.03143812%	6,893,381	7,020,674
3676	Harrisburg High School	0.00000000%	0.00000000%	0	0
3684	Ontario School District 8C	0.12120281%	0.13029438%	26,940,043	29,096,983
3687	Juntura Grade School	0.00052276%	0.00069852%	116,195	155,992
3689	Vale School District 15	0.00000000%	0.00000000%	0	0
3694	Nyssa School District 26	0.07348913%	0.07023030%	16,334,607	15,683,637
3696	Annex Elementary School	0.00602920%	0.00609619%	1,340,125	1,361,384
3707	Adrian School District 61	0.01549537%	0.01692516%	3,444,193	3,779,680
3709	Harper School District 66	0.01111698%	0.01006390%	2,470,998	2,247,442
3712	W W Jones School	0.00134841%	0.00138907%	299,714	310,203
3715	Vale High School	0.00000000%	0.00000000%	0	0
3720	Silverton RFD	0.00000000%	0.00000000%	0	0
3727	Aumsville Elementary	0.00000000%	0.00000000%	0	0
3729	Jefferson School District 14Cj	0.03522750%	0.03326965%	7,830,102	7,429,687
3730	North Marion School District 15	0.04909770%	0.04739323%	10,913,065	10,583,726
3732	Marion Elementary School	0.00000000%	0.00000000%	0	0
3735	Salem-Keizer Public Schools	2.26656895%	2.14042337%	503,795,782	477,993,459
3750	St Paul School District	0.01806904%	0.01803874%	4,016,249	4,028,362
3759	Eldriedge 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

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June 30, 2025 Measurement Date (MD)

		99.99999998%	99.99999987%	22,227,242,715	22,331,724,890
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
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	0.03911015%	0.03482539%	8,693,108	7,777,110
3781	Silver Crest School District 93	0.00000000%	0.00000000%	0	0
3786	Woodburn School District	0.35326568%	0.34566497%	78,521,220	77,192,950
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	0.08223485%	0.09259518%	18,278,540	20,678,101
3818	Portland Public Schools	1.64888052%	1.78396212%	366,500,675	398,389,513
3820	Parkrose School District	0.06277367%	0.05028276%	13,952,856	11,229,008
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	0.54568210%	0.54998294%	121,290,085	122,820,677
3842	Corbett School District 39	0.06665644%	0.06495367%	14,815,889	14,505,275
3843	David Douglas School District	0.70419846%	0.68508119%	156,523,901	152,990,447
3847	Riverdale School	0.03818423%	0.03683959%	8,487,301	8,226,916
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	0	0
3850	Dallas School District	0.07450719%	0.07562968%	16,560,894	16,889,412
3859	Central School District 13J	0.17139632%	0.16611125%	38,096,676	37,095,507
3865	Perrydale School District 21	0.01904617%	0.01646797%	4,233,438	3,677,582
3887	Falls City School District	0.01401581%	0.02011890%	3,115,328	4,492,897
3894	Sherman County School District 9	0.00000000%	0.00000000%	0	0
3902	Tillamook Public Schools	0.05820053%	0.05727408%	12,936,373	12,790,290
3920	Neah-Kah-Nie School District	0.05790644%	0.05934350%	12,871,005	13,252,427
3927	Echo School District	0.00939234%	0.01062097%	2,087,658	2,371,846
3928	Umatilla School District 6R	0.04454763%	0.05214531%	9,901,710	11,644,947
3929	Ferndale School District 10	0.00000000%	0.00000000%	0	0
3931	Pendleton School District 16R	0.11009206%	0.11638503%	24,470,429	25,990,785
3935	Athena-Weston School District 29Rj	0.03743426%	0.03556910%	8,320,604	7,943,194
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	0	0
3942	Stanfield School District	0.02493140%	0.02319507%	5,541,563	5,179,859
3944	Ukiah School	0.00267100%	0.00327316%	593,690	730,953
3957	Helix School District	0.01132639%	0.01140286%	2,517,544	2,546,455
3958	Pilot Rock School District 2R	0.01642843%	0.01676860%	3,651,587	3,744,718
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	0	0
3965	La Grande Public Schools	0.06149775%	0.05626146%	13,669,254	12,564,154
3966	Union County School District	0.01805870%	0.01775948%	4,013,951	3,965,998
3967	North Powder School District	0.01588865%	0.01644803%	3,531,609	3,673,129
3969	Imbler School District	0.01747329%	0.01525135%	3,883,831	3,405,890
3970	Cove School District	0.01504960%	0.01590442%	3,345,111	3,551,731
3973	Elgin School District 23	0.02641330%	0.01575609%	5,870,948	3,518,607
3986	Joseph School District 6	0.01746743%	0.01718737%	3,882,528	3,838,236
3990	Wallowa School	0.01272341%	0.01260481%	2,828,063	2,814,871
3993	Enterprise School District 21	0.02092920%	0.02111978%	4,651,984	4,716,411
4003	Troy School District 54	0.00052381%	0.00047932%	116,429	107,040
4008	Chenowith School District	0.00000000%	0.00000000%	0	0
4012	Dufur Schools	0.02395520%	0.02278081%	5,324,580	5,087,348
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	0.02551711%	0.02491955%	5,671,750	5,564,965
4035	Banks School District	0.05043944%	0.04894958%	11,211,297	10,931,286
4047	Reedville School District 29	0.00000000%	0.00000000%	0	0
4055	Groner School	0.00000000%	0.00000000%	0	0
4062	Beaverton School District	2.34535878%	2.16343189%	521,308,589	483,131,658
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	0.00592437%	0.00448958%	1,316,824	1,002,601
4114	Fossil School District 21J	0.00926216%	0.01078655%	2,058,723	2,408,823
4128	Yamhill Grade School	0.00000000%	0.00000000%	0	0
4135	Newberg School District 29Jt	0.17298883%	0.20312725%	38,450,647	45,361,819
4142	McMinnville Schools	0.34887060%	0.31748886%	77,544,315	70,900,739
4144	Sheridan School District 48J	0.04819087%	0.03869431%	10,711,502	8,641,107
4166	Yamhill-Carlton School District 1	0.02322146%	0.02541403%	5,161,490	5,675,391
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	0.00672999%	0.00718077%	1,495,891	1,603,590
4220	Jefferson County Education Service District	0.00506156%	0.00463801%	1,125,045	1,035,748
4221	Marion Education Service District	0.00000000%	0.00000000%	0	0
4223	InterMountain Education Service District	0.07293699%	0.08434655%	16,211,882	18,836,040
4224	Wallowa County Region 18	0.01233933%	0.01306790%	2,742,693	2,918,287
4225	Washington County Education Service District	0.00000000%	0.00000000%	0	0
4226	North Central Education Service District	0.00920176%	0.00839530%	2,045,298	1,874,815
4227	Cascade School District Uh5	0.00000000%	0.00000000%	0	0

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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
4230	Mari-Linn School District	0.00000000%	0.00000000%	0	0
4232	South Coast Education Service District Region 7	0.05296278%	0.06161112%	11,772,166	13,758,826
4237	Douglas Education Service District	0.13033027%	0.13283671%	28,968,825	29,664,729
4238	Multnomah Education Service District	0.09981163%	0.11653692%	22,185,373	26,024,704
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	0	0
4252	High Desert Education Service District	0.13545851%	0.13742022%	30,108,692	30,688,306
4254	Willamette Education Service District	0.18278462%	0.18075238%	40,627,981	40,365,124
4258	Hermiston School District 8R	0.10648683%	0.13183331%	23,669,086	29,440,652
4259	Clackamas Education Service District	0.17323438%	0.17814059%	38,505,226	39,781,867
4260	Greater Albany School District 8J	0.47854439%	0.44383600%	106,367,223	99,116,235
4268	Lake Oswego School District	0.38757796%	0.39927378%	86,147,894	89,164,722
4270	Silver Falls School District	0.09053431%	0.11336648%	20,123,281	25,316,690
4271	Malheur Education Service District Region 14	0.03533541%	0.03329851%	7,854,087	7,436,132
4272	Linn-Benton-Lincoln Education Service District	0.13748111%	0.13561696%	30,558,260	30,285,606
4273	Double O School District	0.00020410%	0.00066591%	45,366	148,709
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	0	0
4276	Lane County Education Service District	0.10103327%	0.10864536%	22,456,910	24,262,383
4277	Mitchell School	0.00572245%	0.00649045%	1,271,943	1,449,429
4279	St Helens School District 502	0.12452027%	0.11799583%	27,677,423	26,350,504
4280	Northwest Regional Education Service District	0.36455374%	0.35168199%	81,030,245	78,536,655
4286	Southern Oregon Education Service District	0.11020600%	0.12878526%	24,495,755	28,759,970
4288	Medford School District 549C	0.62928776%	0.56432228%	139,873,318	126,022,899
4291	Dayton Public Schools	0.03359068%	0.03237792%	7,466,282	7,230,548
4293	Lake County Education Service District	0.00605196%	0.00738111%	1,345,184	1,648,329
4294	Harney Education Service District Region XVII	0.01409400%	0.01333040%	3,132,708	2,976,908
4295	Wasco County Education Service District	0.02980598%	0.03109598%	6,625,048	6,944,269
4297	Yamhill Education Service District	0.00000000%	0.00000000%	0	0
4306	Amity School District	0.02917662%	0.03109894%	6,485,158	6,944,930
4307	Columbia School District 5J	0.00000000%	0.00000000%	0	0
4309	Scappoose School District	0.10978310%	0.11343202%	24,401,756	25,331,327
4311	Redmond School District 2J	0.16891078%	0.19011920%	37,544,209	42,456,897
4312	Reedsport School District	0.02938706%	0.03078007%	6,531,933	6,873,721
4313	Forest Grove School District	0.33369252%	0.30395560%	74,170,646	67,878,528
4314	Willamina School District 30J	0.04856370%	0.04674188%	10,794,371	10,438,268
4315	John Day School District	0.02198113%	0.03192301%	4,885,799	7,128,959
4316	Tigard-Tualatin School District 23J	0.71706652%	0.70867251%	159,384,116	158,258,795
4317	Sherwood School District 88J	0.25566921%	0.23568677%	56,828,216	52,632,921
4320	Rainier School District 13	0.04196689%	0.04044085%	9,328,083	9,031,139
4321	North Clackamas School District 12	0.94987266%	0.90536417%	211,130,502	202,183,436
4323	Estacada School District 108	0.10204222%	0.10558757%	22,681,172	23,579,526
4324	Centennial School District 28	0.33796444%	0.32215151%	75,120,176	71,941,989
4326	Harney County School District 3	0.00000000%	0.00000000%	0	0
4327	Jordan Valley School District 3	0.00586229%	0.00596795%	1,303,025	1,332,746
4329	Gervais School District 1	0.03226849%	0.02929891%	7,172,396	6,542,952
4330	Vale School District 84	0.05319011%	0.05400301%	11,822,695	12,059,804
4331	Molalla River School District	0.08367541%	0.08730236%	18,598,736	19,496,123
4332	Gresham-Barlow School District 10	0.48873163%	0.48348886%	108,631,566	107,971,402
4333	Canby School District	0.20736275%	0.20304894%	46,091,022	45,344,331
4334	Cascade School District 5	0.10810738%	0.11107979%	24,029,290	24,806,033
4335	Milton-Freewater Unified School District 7	0.04621931%	0.04405023%	10,273,278	9,837,176
4336	Nestucca Valley School District 101	0.03305680%	0.03401660%	7,347,615	7,596,494
4337	Sherman County School District	0.00958574%	0.01027965%	2,130,646	2,295,623
4338	Three Rivers U J School District	0.20539259%	0.19381280%	45,653,109	43,281,741
4339	Lebanon Community School District	0.21915523%	0.19798448%	48,712,165	44,213,349
4340	Monroe School District 1J	0.01606729%	0.01768052%	3,571,316	3,948,365
4341	Hillsboro School District 1J	1.10639732%	1.08710090%	245,921,618	242,768,383
4342	North Santiam School District 29J	0.04343178%	0.05136680%	9,653,687	11,471,092
4343	Harrisburg Sschool District 7	0.04127760%	0.03917983%	9,174,872	8,749,532
4344	South Wasco County School District 1	0.02168822%	0.01953050%	4,820,693	4,361,498
4345	Oregon Trail School District 46	0.22699176%	0.21662700%	50,454,009	48,376,546
4346	Knappa School District 4	0.03716843%	0.03367498%	8,261,517	7,520,204
4347	Clatskanie School District 6J	0.05036124%	0.04432245%	11,193,915	9,897,968
4348	Lourdes Charter School	0.00164263%	0.00159411%	365,111	355,992
4350	Ridgeline Montessori	0.01126673%	0.01053784%	2,504,283	2,353,281
4351	The Village School	0.00220207%	0.00265914%	489,459	593,832
4352	Armadillo Technical Institute	0.00333282%	0.00286156%	740,794	639,036
4354	Opal Charter School	0.00000000%	0.00000000%	0	0
4355	Three Rivers Charter School	0.00591434%	0.00534486%	1,314,595	1,193,599
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	0	0
4359	Willamette Leadership Academy	0.00000000%	0.00000000%	0	0
4360	Luckiamute Valley Charter School	0.01296482%	0.01111557%	2,881,722	2,482,299
4361	Rimrock Expeditionary Alternative Learning	0.00000000%	0.00000000%	0	0
4362	Kings Valley Charter School	0.00036785%	0.00030492%	81,763	68,094
4363	Multisensory Learning Academy	0.02088280%	0.02202907%	4,641,671	4,919,471
4365	Mitch Charter School	0.00819778%	0.00775880%	1,822,140	1,732,674
4366	Sand Ridge Charter School	0.01300166%	0.01157877%	2,889,911	2,585,739
4367	Arthur Academy Charter School	0.04007123%	0.03704868%	8,906,730	8,273,609
4369	Trillium Charter School	0.00000000%	0.00000000%	0	0
4370	Howard Street Charter School, Inc.	0.00575395%	0.00580908%	1,278,944	1,297,268

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Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2025 Measurement Date (MD)

		99.99999998%	99.99999987%	22,227,242,715	22,331,724,890
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
4371	The Lighthouse School	0.00845127%	0.00738434%	1,878,484	1,649,050
4373	Sheridan Japanese School Foundation	0.00000000%	0.00000000%	0	0
4374	Ione School District	0.01025093%	0.00771931%	2,278,499	1,723,855
4375	Eddyville Charter School	0.01443881%	0.01198014%	3,209,349	2,675,372
4376	Four Rivers Community School	0.01772607%	0.01713646%	3,940,017	3,826,867
4378	Mosier Community School	0.00805481%	0.00883014%	1,790,362	1,971,923
4379	Siletz Valley School	0.01240184%	0.01351726%	2,756,587	3,018,637
4380	The Emerson School	0.00563477%	0.00509725%	1,252,454	1,138,304
4381	North Wasco County School District 21	0.13534667%	0.16464460%	30,083,833	36,767,979
4382	Self Enhancement Inc	0.00000000%	0.00000000%	0	0
4383	City View Charter School	0.01326838%	0.01207486%	2,949,195	2,696,525
4386	Nixyaawii Community School	0.00588399%	0.00552211%	1,307,849	1,233,182
4388	West Lane Tech	0.00423933%	0.00357511%	942,286	798,384
4390	Oregon Connections Academy	0.09281632%	0.07541092%	20,630,509	16,840,559
4392	Eagleridge High School	0.00784433%	0.00630749%	1,743,578	1,408,571
4393	Cascade Heights Public Charter School	0.00743271%	0.00967430%	1,652,086	2,160,438
4395	Siletz Valley Early College Academy	0.00000000%	0.00000000%	0	0
4396	Sweet Home Charter School	0.00615366%	0.00539570%	1,367,789	1,204,953
4397	Springwater Environmental Sciences School	0.00833782%	0.00674185%	1,853,267	1,505,571
4398	LEP High	0.00000000%	0.00000000%	0	0
4400	Phoenix School	0.00368691%	0.00414611%	819,498	925,898
4401	Ballston Community School	0.00000000%	0.00000000%	0	0
4402	Sage Community School	0.00000000%	0.00000000%	0	0
4403	Portland Village School	0.01682132%	0.01359930%	3,738,916	3,036,958
4404	Alliance Charter Academy	0.01770283%	0.01416808%	3,934,851	3,163,977
4405	Forest Grove Community School	0.00894134%	0.00754596%	1,987,413	1,685,143
4407	Madrone Trail Public Charter School	0.01100980%	0.00934819%	2,447,175	2,087,612
4408	Muddy Creek Charter School	0.00625366%	0.00444875%	1,390,016	993,483
4409	Southwest Charter School	0.00753526%	0.00849983%	1,674,881	1,898,159
4410	Ace Academy	0.00000000%	0.00000000%	0	0
4411	Sherwood Charter School	0.00776598%	0.00743250%	1,726,163	1,659,805
4412	Estacada Web Academy	0.03135443%	0.02980154%	6,969,225	6,655,198
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	0.01551461%	0.01111609%	3,448,470	2,482,415
4419	Silvies River Web Academy	0.02239385%	0.02384429%	4,977,535	5,324,841
4420	Oregon Virtual Academy	0.05887915%	0.03391503%	13,087,212	7,573,811
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00000000%	0	0
4422	Redmond Proficiency Academy	0.03936210%	0.03247858%	8,749,110	7,253,027
4423	Molalla River Academy	0.01064244%	0.00983402%	2,365,521	2,196,106
4424	The Ivy School	0.01019027%	0.01085814%	2,265,016	2,424,810
4429	Clackamas Web Academy	0.00018705%	0.00030061%	41,576	67,131
4430	Clackamas Charter Alliance 2	0.00081939%	0.00076742%	182,128	171,378
4431	Corbett Charter School	0.00000000%	0.00000000%	0	0
4432	Renaissance Public Academy	0.00000000%	0.00000000%	0	0
4433	Powell Butte Community Charter School	0.00786773%	0.00855763%	1,748,779	1,911,066
4434	Logos Public Charter School	0.03932030%	0.03721488%	8,739,819	8,310,725
4435	Sunny Wolf Charter School	0.00912742%	0.00724930%	2,028,774	1,618,894
4436	Academy Of Arts & Academics	0.00000000%	0.00000000%	0	0
4437	Center for Advance Learning	0.00979445%	0.00952073%	2,177,036	2,126,143
4439	Homesource Family Charter	0.00000000%	0.00000000%	0	0
4440	Sheridan Allprep Academy	0.01207238%	0.01313495%	2,683,357	2,933,261
4441	Baker Web Academy	0.09331722%	0.09412564%	20,741,845	21,019,879
4443	Knova Learning Oreogn	0.01289979%	0.01548888%	2,867,268	3,458,934
4444	Bennett Pearson Academy, Inc.	0.00674833%	0.00603916%	1,499,968	1,348,649
4446	Coburg Community Charter School	0.01157203%	0.00981485%	2,572,143	2,191,825
4447	Arco Iris Spanish Immersion Charter School	0.01037787%	0.00894637%	2,306,714	1,997,879
4448	Gresham Barlow Web Academy	0.03262890%	0.02842371%	7,252,505	6,347,505
4449	Mosier Middle School	0.00000000%	0.00000000%	0	0
4450	Sauvie Island Academy	0.00833099%	0.00912291%	1,851,749	2,037,303
4451	River's Edge Academy Charter School	0.00799342%	0.00705315%	1,776,717	1,575,090
4452	South Columbia Family School	0.00200529%	0.00194499%	445,721	434,350
4453	Woodland Educational Initiative	0.00846188%	0.00822460%	1,880,843	1,836,695
4454	Le Monde Immersion Charter School	0.01558223%	0.01580813%	3,463,500	3,530,228
4455	Hope Chinese Charter School	0.01611574%	0.01518771%	3,582,085	3,391,678
4456	Insight School of Oregon Charter	0.02624618%	0.02150517%	5,833,802	4,802,475
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	0.01262552%	0.01369816%	2,806,305	3,059,035
4460	Kairos Pdx	0.01645427%	0.01637644%	3,657,331	3,657,142
4461	Mountain View Academy	0.00000000%	0.00000000%	0	0
4462	Bend International School	0.01025521%	0.00916765%	2,279,450	2,047,294
4463	Dallas Community School-Community Innovation Partners	0.00838151%	0.00684217%	1,862,979	1,527,975
4464	The Valley School Of Southern Oregon	0.00401875%	0.00372234%	893,257	831,263
4465	Bridge Educational Foundation	0.00000000%	0.00000000%	0	0
4467	Cannon Beach Academy	0.00239741%	0.00176544%	532,878	394,253
4468	Frontier Charter Academy	0.02351237%	0.01976901%	5,226,152	4,414,761
4469	Desert Sky Montessori	0.00493682%	0.00552373%	1,097,319	1,233,544
4470	Oregon Family School	0.02370585%	0.02582631%	5,269,157	5,767,461

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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2025 Measurement Date (MD)

		99.99999998%	99.99999987%	22,227,242,715	22,331,724,890

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
4471	Wahtonka Community School	0.00000000%	0.00000000%	0	0
4472	Valley Inquiry Charter School	0.00307958%	0.00192679%	684,506	430,285
4473	Willamette Connections Academy	0.01859766%	0.01505810%	4,133,747	3,362,733
4474	Oregon for Quality Virtual Education Inc	0.00966720%	0.01188189%	2,148,752	2,653,431
4475	Teach-NW	0.01613259%	0.01505339%	3,585,830	3,361,682
4476	Kalmiopsis Community Arts High School	0.00000000%	0.00024907%	0	55,622
4477	Virtual Preparatory Academy of Oregon	0.00000000%	0.00225493%	0	503,565
4478	Whitmore Academy	0.00000000%	0.00000000%	0	0
4479	Harmony Academy	0.00316233%	0.00502331%	702,899	1,121,792
4480	Holla School	0.00121137%	0.00385395%	269,254	860,654

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Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2025 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,331,724,890**	**1,424,489,267**	**1,297,807,289**	**1,881,396,123**	**1,540,146,320**	**953,580,785**	**31,829,500**	**-**	**-**	**1,540,146,295**	**953,580,805**	**3,369,129,043**	**(43)**	**25**	**3,369,129,025**
1000	State Agencies	6,270,406,464	399,974,775	364,404,415	528,267,228	268,062,827	92,594,120	8,937,235	0	0	175,734,681	172,555,351	945,999,860	110,905,391	(93,603,370)	963,301,881
1039	SAIF	126,808,040	8,088,793	7,369,444	10,683,284	23,595,289	262,207	180,740	0	0	5,898,639	12,430,739	19,131,198	3,102,613	1,623,845	23,857,656
1179	Professional Liability Fund	8,427,638	537,580	489,772	710,009	468,380	357,542	12,012	0	0	0	327,640	1,271,456	246,463	(11,473)	1,506,446
1252	Oregon State University	504,121,468	32,156,746	29,296,998	42,471,067	8,252,624	1,700,443	718,526	0	0	14,958,055	20,827,893	76,055,490	6,516,584	(7,270,100)	75,301,974
1254	University of Oregon	408,427,612	26,052,656	23,735,754	34,409,081	9,707,641	37,578,720	582,134	0	0	15,406,914	13,785,092	61,618,408	1,648,891	6,331,744	69,599,043
2000	Lake County	9,129,370	582,341	530,553	769,128	292,489	880,374	13,012	0	0	753,771	379,213	1,377,324	(38,766)	135,186	1,473,744
2001	Clackamas County	382,648,850	24,408,288	22,237,622	32,237,280	20,212,364	10,489,514	545,391	0	0	31,273,147	9,172,097	57,729,233	1,319,155	(2,622,714)	56,425,674
2002	Curry County	19,708,444	1,257,156	1,145,355	1,660,391	611,376	0	28,091	0	0	1,861,480	1,582,306	2,973,362	(124,215)	(910,698)	1,938,449
2003	Douglas County	95,702,118	6,104,618	5,561,725	8,062,682	1,050,117	3,460,725	136,405	0	0	10,524,510	3,003,786	14,438,329	(3,058,554)	(1,525,941)	9,853,834
2004	Harney County	9,721,694	620,124	564,976	819,030	484,325	180,000	13,856	0	0	744,257	306,658	1,466,687	(136,506)	(159,432)	1,170,749
2005	Jackson County	88,003,944	5,613,569	5,114,346	7,414,129	1,465,003	1,539,171	125,432	0	0	6,146,679	2,543,831	13,276,925	(1,557,049)	(309,473)	11,410,403
2006	Jefferson County	9,403,436	599,824	546,480	792,218	450,804	2,412,162	13,403	0	0	652,419	0	1,418,672	(85,679)	1,444,456	2,777,449
2007	Klamath County	8,712,490	555,750	506,326	734,007	742,339	0	12,418	0	0	690,345	757,087	1,314,431	191,003	(415,869)	1,089,565
2008	Lane County	109,140,432	6,961,817	6,342,692	9,194,829	38,301,295	80,619,922	155,558	0	0	49,827,492	6,953,374	16,465,732	(19,607,300)	52,466,288	49,324,720
2009	Marion County	175,891,845	11,219,735	10,221,947	14,818,481	5,347,737	1,588,028	250,699	0	0	13,811,345	6,747,990	26,536,344	(208,591)	(4,166,029)	22,161,724
2011	Washington County	324,821,303	20,719,602	18,876,977	27,365,443	12,698,581	17,032,939	462,969	0	0	35,404,509	7,676,155	49,004,942	(3,452,521)	988,345	46,540,766
2012	Grant County	5,359,301	341,857	311,456	451,509	150,271	0	7,639	0	0	303,894	952,758	808,544	45,106	(455,904)	397,746
2013	Umatilla County	36,266,699	2,313,369	2,107,638	3,055,385	2,022,198	93,556	51,691	0	0	1,500,643	1,895,526	5,471,462	347,355	(1,094,102)	4,724,715
2014	Linn County	104,020,663	6,635,238	6,045,157	8,763,500	5,822,425	1,859,944	148,261	0	0	9,779,574	2,264,255	15,693,326	182,391	(1,069,870)	14,805,847
2015	Yamhill County	60,250,190	3,843,221	3,501,437	5,075,939	4,810,429	1,154,472	85,875	0	0	1,908,609	930,514	9,089,789	2,402,289	(154,588)	11,337,490
2016	Sherman County	4,628,574	295,246	268,989	389,947	418,506	180,745	6,597	0	0	508,392	98,264	698,301	(58,516)	75,311	715,096
2017	Columbia County	28,238,919	1,801,296	1,641,104	2,379,064	2,557,045	442,395	40,249	0	0	1,377,501	856,137	4,260,332	591,469	(476,029)	4,375,772
2018	Coos County	38,710,078	2,469,227	2,249,635	3,261,234	1,104,248	2,030,048	55,174	0	0	3,444,674	818,236	5,840,088	(312,320)	83,029	5,610,797
2020	Wasco County	9,354,170	596,681	543,617	788,067	1,227,151	2,461,888	13,333	0	0	896,986	174,238	1,411,239	(533,724)	1,758,765	2,636,280
2021	Baker County	11,471,778	731,758	666,682	966,471	351,512	210,280	16,351	0	0	585,686	263,445	1,730,717	(109,658)	(96,316)	1,524,743
2022	Gilliam County	3,201,034	204,187	186,028	269,680	1,124,497	409,614	4,562	0	0	520,673	111,353	482,932	(222,974)	820,432	1,080,390
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	164,638,969	10,501,940	9,567,987	13,870,452	7,267,138	480,637	234,661	0	0	3,833,872	4,931,820	24,838,652	2,732,017	(2,122,419)	25,448,250
2028	Union County	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2035	Hood River County	15,177,424	968,133	882,035	1,278,663	1,066,103	0	21,632	0	0	162,233	1,328,123	2,289,778	230,041	(612,771)	1,907,048
2036	Clatsop County	33,757,957	2,153,342	1,961,842	2,844,030	1,377,279	14,490	48,115	0	0	800,137	1,251,412	5,092,975	598,552	(780,618)	4,910,909
2037	Polk County	46,183,555	2,945,943	2,683,955	3,890,858	2,062,538	2,510,719	65,826	0	0	3,108,082	919,402	6,967,592	351,463	54,589	7,373,644
2038	Multnomah County	801,556,216	51,129,423	46,582,407	67,529,255	37,541,374	18,162,346	1,142,461	0	0	15,338,276	24,160,306	120,928,695	7,777,731	(6,148,907)	122,557,519
2039	Malheur County	15,089,069	962,497	876,901	1,271,219	1,131,115	402,993	21,507	0	0	1,055,493	288,836	2,276,448	73,823	(75,162)	2,275,109
2040	Benton County	64,390,882	4,107,346	3,742,074	5,424,783	2,539,110	1,337,771	91,777	0	0	3,418,390	2,775,384	9,714,484	472,610	(1,060,372)	9,126,722
2042	Josephine County	45,114,673	2,877,761	2,621,837	3,800,807	2,291,500	1,842,480	64,302	0	0	6,259,859	1,169,007	6,806,333	306,057	(184,278)	6,928,112
2043	Lincoln County	10,206,900	651,075	593,174	859,908	574,757	0	14,548	0	0	1,431,507	624,322	1,539,888	(103,929)	(368,443)	1,067,516
2044	Crook County	7,079,999	451,617	411,454	596,473	911,604	317,381	10,091	0	0	489,701	161,056	1,068,141	350,590	(13,801)	1,404,930
2050	Wallowa County	629,757	40,171	36,598	53,056	183,290	6,599	898	0	0	212,870	63,926	95,010	35,331	(37,927)	92,414
2052	Tillamook County	17,946	1,145	1,043	1,512	2,203	5,508	26	0	0	4,109	3,661	2,707	(272)	(779)	1,656
2053	Community Counseling Solutions	0	0	0	0	82,328	3,564	0	0	0	122,091	0	0	(2,694)	1,484	(1,210)
2099	State Judiciary	79,147,117	5,048,612	4,599,631	6,667,961	2,235,325	879,687	112,809	0	0	3,763,930	2,618,824	11,940,719	1,040,358	(1,623,951)	11,357,126
2100	City of Roseburg	23,168,294	1,477,852	1,346,424	1,951,875	808,352	939,475	33,022	0	0	4,497,123	764,361	3,495,340	(785,542)	(212,504)	2,497,294
2101	City of Salem	234,872,936	14,982,003	13,649,631	19,787,501	10,790,169	10,720	334,765	0	0	8,154,457	10,209,324	35,434,667	2,850,402	(5,241,895)	33,043,174
2102	City of Medford	85,300,199	5,441,103	4,957,218	7,176,344	2,566,431	36,417	121,579	0	0	5,026,508	2,956,086	12,869,018	(598,903)	(1,944,766)	10,325,349
2103	City of Albany	63,804,608	4,069,949	3,708,002	5,375,390	989,047	2,067,977	90,941	0	0	6,792,366	1,542,865	9,626,035	(1,947,343)	(497,600)	7,181,092
2104	City of Ashland	37,937,967	2,419,975	2,204,763	3,196,186	804,579	1,606,570	54,073	0	0	3,482,086	942,533	5,723,602	(1,289,082)	(215,529)	4,218,991
2105	City of Astoria	14,429,135	920,401	838,549	1,215,621	321,091	868,151	20,566	0	0	1,821,030	329,719	2,176,886	(214,998)	17,600	1,979,488
2106	City of Beaverton	125,149,624	7,983,006	7,273,065	10,543,566	8,898,124	7,766	178,376	0	0	10,026,332	5,761,991	18,880,997	2,240,838	(3,817,823)	17,304,012
2107	City of Bend	111,553,942	7,115,769	6,482,953	9,398,161	8,766,751	1,125,039	158,998	0	0	1,564,133	2,431,397	16,829,852	3,152,466	(49,453)	19,932,865
2109	City of Canby	13,715,007	874,849	797,047	1,155,458	208,613	134,095	19,548	0	0	973,608	348,332	2,069,147	(118,019)	(193,217)	1,757,911
2110	City of Coquille	4,845,355	309,074	281,588	408,210	2,908,614	831,027	6,906	0	0	1,840,298	327,458	731,006	107,369	96,721	935,096
2111	City of Eugene	317,946,589	20,281,080	18,477,453	26,786,264	13,832,871	3,710,796	453,171	0	0	10,743,862	8,989,712	47,967,772	3,122,048	(4,574,524)	46,515,296
2112	City Of Forest Grove	7,519,802	479,671	437,013	633,526	2,428,533	643,790	10,718	0	0	0	0	1,134,493	844,390	215,527	2,194,410
2113	City of Grants Pass	32,278,563	2,058,975	1,875,867	2,719,394	84,475	2,629,249	46,007	0	0	3,102,762	823,210	4,869,783	(765,867)	394,192	4,498,108
2114	City of Gresham	152,635,790	9,736,285	8,870,423	12,859,212	9,898,267	0	217,552	0	0	10,964,689	12,487,242	23,027,763	2,550,177	(7,055,703)	18,522,237
2115	City of Hillsboro	156,457,021	9,980,033	9,092,493	13,181,142	11,942,965	4,182,705	222,999	0	0	7,821,803	2,991,246	23,604,262	3,444,821	(615,754)	26,433,329
2117	City of McMinnville	20,642,611	1,316,745	1,199,645	1,739,092	199,812	1,563,288	29,422	0	0	8,252,512	787,933	3,114,297	(2,102,013)	(65,869)	946,415
2118	City of Ontario	9,323,998	594,756	541,864	785,525	21,572	2,231,780	13,290	0	0	2,155,403	222,173	1,406,687	(792,153)	1,063,683	1,678,217
2119	City of Oregon City	29,664,132	1,892,207	1,723,930	2,499,134	383,055	305,322	42,280	0	0	2,209,611	844,928	4,475,350	(435,278)	(505,479)	3,534,593
2120	City of Lake Oswego	59,480,674	3,794,135	3,456,717	5,011,109	1,914,370	2,931,706	84,778	0	0	7,165,883	1,253,719	8,973,694	(1,188,396)	65,671	7,850,969
2121	City of Portland	1,096,120,459	69,918,998	63,700,996	92,345,611	59,063,063	26,871,973	1,562,305	0	0	25,842,910	28,400,222	165,368,833	21,571,162	(13,102,144)	173,837,851
2122	City of Redmond	33,743,817	2,152,440	1,961,021	2,842,838	1,436,426	728,109	48,095	0	0	1,358,174	920,962	5,090,842	612,889	(477,293)	5,226,438
2123	City of St Helens	12,831,979	818,522	745,730	1,081,065	1,155,734	577,369	18,289	0	0	1,331,935	233,763	1,935,927	105,680	36,940	2,078,547
2125	City of Vernonia	1,426,714	91,007	82,913	120,197	108,563	17,211	2,034	0	0	316,558	91,857	215,245	(41,526)	(52,244)	121,475
2126	City of West Linn	18,990,041	1,211,331	1,103,605	1,599,867	592,276	331,712	27,067	0	0	1,093,460	496,022	2,864,978	(123,239)	(256,741)	2,484,998
2127	City of Cottage Grove	15,118,759	964,391	878,626	1,273,720	317,588	0	21,549	0	0	418,945	993,796	2,280,928	108,020	(600,193)	1,788,755
2128	City of Tillamook	4,450,148	283,865	258,620	374,915	255,277	197,625	6,343	0	0	304,419	173,631	671,382	3,196	(54,203)	620,375
2129	City of Sweet Home	3,267,893	208,451	189,913	275,312	467,522	0	4,658	0	0	24,127	383,183	493,018	147,138	(171,770)	468,386
2131	City of Drain	804,503	51,317	46,754	67,777	0	82,670	1,147	0	0	168,923	32,420	121,373	(77,452)	(1,449)	42,472
2132	Eugene Water & Electric Board	87,724,817	5,595,764	5,098,124	7,390,613	6,034,130	1,642,682	125,035	0	0	1,294,501	1,992,418	13,234,814	673,739	656,402	14,564,955
2135	McMinnville Water & Light Department	11,301,166	720,875	656,767	952,097	714,927	447,363	16,108	0	0	999,799	250,782	1,704,977	29,913	(40,236)	1,694,654
2138	City of Hood River	9,105,127	580,795	529,144	767,086	230,224	620,260	12,978	0	0	1,221,716	245,345	1,373,667	(337,040)	389,911	1,426,538
2139	City of Reedsport	2,824,901	180,194	164,169	237,991	579,699	0	4,026	0	0	491,390	253,181	426,185	(18,326)	(136,393)	271,466

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 D

Schedule of Pension Amounts by Employer

June 30, 2025 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,331,724,890**	**1,424,489,267**	**1,297,807,289**	**1,881,396,123**	**1,540,146,320**	**953,580,785**	**31,829,500**	**-**	**-**	**1,540,146,295**	**953,580,805**	**3,369,129,043**	**(43)**	**25**	**3,369,129,025**
2140	City of Lebanon	14,398,945	918,475	836,794	1,213,078	1,033,365	357,114	20,523	0	0	1,417,466	383,604	2,172,331	124,565	(161,211)	2,135,685
2142	City of Sherwood	20,645,646	1,316,938	1,199,821	1,739,348	1,056,833	935,338	29,426	0	0	765,285	426,425	3,114,755	386,125	(12,974)	3,487,906
2143	City of Oakland	438,332	27,960	25,474	36,928	21,317	31,681	625	0	0	9,376	5,129	66,130	11,309	7,940	85,379
2145	City of Vale	1,031,042	65,768	59,919	86,863	153,209	92,897	1,470	0	0	219,464	24,905	155,551	418	8,858	164,827
2146	City of Prineville	10,072,984	642,532	585,391	848,626	795,377	0	14,357	0	0	194,303	517,864	1,519,685	409,239	(310,636)	1,618,288
2147	City of Wheeler	305,154	19,465	17,734	25,709	74,839	47,608	435	0	0	56,184	1,064	46,038	(2,013)	13,445	57,470
2148	City of Klamath Falls	17,845,348	1,138,314	1,037,082	1,503,429	335,263	1,284,071	25,435	0	0	932,329	996,724	2,692,281	(112,367)	(11,122)	2,568,792
2149	City of Canyonville	513,641	32,764	29,850	43,273	52,535	11,651	732	0	0	41,974	17,906	77,492	(18,432)	(4,503)	54,557
2150	City of Bandon	4,730,444	301,744	274,910	398,529	186,095	259,399	6,742	0	0	394,616	116,873	713,670	(32,863)	(2,752)	678,055
2152	City of Coos Bay	24,203,059	1,543,857	1,406,560	2,039,052	1,270,630	0	34,497	0	0	1,350,180	1,552,952	3,651,452	282,860	(913,786)	3,020,526
2154	City of Pendleton	20,175,197	1,286,929	1,172,481	1,699,714	707,974	330,780	28,756	0	0	1,810,647	632,022	3,043,779	(255,061)	(341,193)	2,447,525
2155	City of Corvallis	70,509,020	4,497,608	4,097,629	5,940,222	4,051,385	0	100,497	0	0	4,339,651	3,064,989	10,637,512	908,362	(1,820,017)	9,725,857
2157	City of Monmouth	8,148,829	519,795	473,569	686,520	787,653	231,352	11,615	0	0	662,935	176,367	1,229,392	53,615	(23,171)	1,259,836
2158	City of Milton-Freewater	9,119,839	581,733	529,999	768,325	327,532	251,787	12,999	0	0	1,089,399	200,444	1,375,886	(263,476)	(49,088)	1,063,322
2159	City of Baker City	6,641,636	423,655	385,978	559,542	379,945	249,179	9,466	0	0	1,975,453	239,707	1,002,006	(380,211)	(94,631)	527,164
2160	City of Hermiston	14,757,451	941,344	857,629	1,243,281	257,086	983,128	21,034	0	0	1,196,699	319,013	2,226,418	(188,748)	69,595	2,107,265
2161	City of Pilot Rock	671,216	42,815	39,008	56,548	23,167	30,904	957	0	0	89,163	13,255	101,265	(21,937)	(2,079)	77,249
2162	City of Clatskanie	2,107,271	134,418	122,464	177,533	229,248	109,317	3,004	0	0	150,834	427,537	317,918	(130,449)	116,003	303,472
2163	City of Milwaukie	21,301,763	1,358,790	1,237,951	1,794,624	308,934	0	30,361	0	0	1,725,009	922,901	3,213,741	(231,744)	(608,439)	2,373,558
2165	City of Cornelius	7,290,783	465,062	423,704	614,232	490,953	27,380	10,392	0	0	7,132	249,437	1,099,941	177,978	(154,505)	1,123,414
2166	City of Nyssa	1,113,207	71,009	64,694	93,785	2,687	73,932	1,587	0	0	248,411	29,371	167,947	(62,181)	(2,547)	103,219
2167	City of Athena	458,571	29,251	26,650	38,634	18,712	0	654	0	0	8,793	23,342	69,183	2,049	(12,831)	58,401
2168	City of Oakridge	2,878,691	183,625	167,295	242,523	146,757	108,833	4,103	0	0	399,232	76,135	434,301	(79,195)	(13,814)	341,292
2170	City of Madras	4,450,559	283,891	258,644	374,949	318,299	262,444	6,343	0	0	458,699	0	671,444	(51,990)	87,701	707,155
2172	City of Sandy	11,203,721	714,660	651,104	943,888	340,447	263,594	15,969	0	0	849,625	278,380	1,690,276	(21,872)	(142,178)	1,526,226
2174	City of Mt Angel	1,988,747	126,858	115,576	167,547	313,560	5,207	2,835	0	0	74,136	71,958	300,037	72,562	(25,473)	347,126
2175	City of Umatilla	7,596,933	484,591	441,495	640,024	1,251,515	52,686	10,828	0	0	241,779	218,205	1,146,130	430,506	(125,231)	1,451,405
2176	City of Scappoose	5,775,560	368,410	335,646	486,578	355,559	147,573	8,232	0	0	275,398	130,426	871,344	13,746	(43,017)	842,073
2177	City of Condon	416,060	26,540	24,179	35,052	11,918	39,051	593	0	0	16,901	8,668	62,770	(1,953)	9,087	69,904
2178	City of Boardman	3,262,518	208,108	189,601	274,860	202,920	1,010,365	4,650	0	0	295,190	81,316	492,208	23,710	349,778	865,696
2179	City of Estacada	3,044,185	194,182	176,913	256,466	109,367	162,525	4,339	0	0	32,599	53,738	459,268	4,864	15,767	479,899
2180	City of Enterprise	1,750,559	111,664	101,734	147,481	113,491	39,390	2,495	0	0	190,479	42,615	264,102	(45,458)	(15,265)	203,379
2181	City of Central Point	11,998,961	765,386	697,319	1,010,885	607,631	316,757	17,102	0	0	1,021,929	309,098	1,810,252	(77,765)	(111,720)	1,620,767
2182	City of Cascade Locks	1,364,931	87,066	79,323	114,992	108,735	41,495	1,945	0	0	434,178	30,410	205,924	(75,318)	(4,686)	125,920
2183	City of Myrtle Point	3,126,555	199,436	181,700	263,405	293,228	8,666	4,456	0	0	259,154	145,933	471,695	36,750	(91,580)	416,865
2184	City of Port Orford	1,270,287	81,029	73,823	107,019	87,005	75,984	1,811	0	0	75,553	23,607	191,645	(10,428)	4,670	185,887
2185	City of Wood Village	1,765,977	112,648	102,630	148,779	389,140	63,299	2,517	0	0	167,870	37,112	266,428	48,178	68,942	383,548
2186	City of Chiloquin	97,402	6,213	5,661	8,206	24,557	23,962	139	0	0	23,749	7,368	14,695	(2,143)	6,740	19,292
2187	City of Philomath	2,849,378	181,755	165,592	240,054	214,057	60,009	4,061	0	0	176,428	68,318	429,878	(74,854)	42,789	397,813
2188	City of Talent	3,090,391	197,129	179,598	260,358	94,851	84,857	4,405	0	0	135,087	85,847	466,239	57,847	(39,505)	484,581
2189	City of Willamina	128,231	8,180	7,452	10,803	81,034	11,620	183	0	0	0	13,704	19,346	18,417	3,500	41,263
2191	City of Huntington	178,107	11,361	10,351	15,005	9,965	21,300	254	0	0	65,427	5,632	26,870	(9,904)	7,249	24,215
2192	City of North Plains	1,994,652	127,234	115,919	168,045	321,148	75,554	2,843	0	0	119,470	56,809	300,928	(9,700)	(21,835)	269,393
2193	City of Heppner	226,468	14,446	13,161	19,079	67,703	0	323	0	0	207,727	96,264	34,167	(9,786)	(45,416)	(21,035)
2194	City of Cave Junction	1,271,336	81,096	73,884	107,107	93,699	24,960	1,812	0	0	78,863	32,780	191,803	16,506	(13,790)	194,519
2195	City of Metolius	0	0	0	0	0	459	0	0	0	0	0	0	0	241	241
2196	City of Hubbard	1,665,520	106,240	96,792	140,316	61,742	209,845	2,374	0	0	166,880	34,460	251,273	5,196	48,863	305,332
2197	City of Myrtle Creek	2,641,941	168,523	153,536	222,577	412,403	24,416	3,766	0	0	254,709	119,047	398,583	70,382	(59,159)	409,806
2198	City of Carlton	1,801,016	114,883	104,666	151,731	403,731	40,065	2,567	0	0	176,368	40,938	271,715	82,068	(18,137)	335,646
2199	City of Junction City	4,789,083	305,485	278,317	403,469	135,849	266,019	6,826	0	0	911,216	171,063	722,516	(136,647)	(35,501)	550,368
2200	City of Wallowa	377,069	24,052	21,913	31,767	42,953	275	537	0	0	16,909	13,694	56,887	19,280	(6,976)	69,191
2201	City of Coburg	1,984,187	126,567	115,311	167,163	162,371	25,869	2,828	0	0	61,207	45,199	299,349	86,806	(28,402)	357,753
2202	City of Dallas	14,031,793	895,056	815,457	1,182,146	1,230,125	689,333	20,000	0	0	1,015,330	287,715	2,116,940	227,948	7,724	2,352,612
2203	City of Rockaway Beach	1,996,193	127,333	116,009	168,175	329,870	68,355	2,845	0	0	193,998	65,723	301,160	(36,926)	(25,548)	238,686
2204	City of Burns	1,465,347	93,471	85,159	123,452	431,883	89,050	2,089	0	0	472,509	77,509	221,073	(58,098)	(23,302)	139,673
2205	City of Elgin	986,846	62,949	57,350	83,139	252,798	0	1,407	0	0	75,731	234,434	148,883	89,967	(86,381)	152,469
2206	City of Weston	147,450	9,405	8,569	12,422	17,047	8,107	210	0	0	98,760	16,451	22,245	(20,604)	(6,337)	(4,696)
2207	City of Mill City	691,817	44,129	40,205	58,284	16,713	18,061	986	0	0	13,602	18,152	104,373	17,566	(7,275)	114,664
2208	City of Fairview	2,060,995	131,466	119,775	173,634	76,182	45,982	2,938	0	0	721,508	150,891	310,937	(232,722)	(74,015)	4,200
2209	City of Monroe	166,380	10,613	9,669	14,017	53,118	13,180	237	0	0	118,736	1,645	25,101	(4,439)	(1,245)	19,417
2210	City of Helix	7,919	505	460	667	1,102	14,675	11	0	0	18,609	739	1,195	(5,800)	2,998	(1,607)
2211	City of Jefferson	310,143	19,783	18,024	26,129	174,585	14,745	442	0	0	0	33,143	46,790	43,491	(2,210)	88,071
2212	Town of Lakeview	1,957,655	124,874	113,769	164,928	285,326	0	2,790	0	0	33,372	293,463	295,346	31,473	(110,281)	216,538
2213	City of Stanfield	849,849	54,210	49,389	71,598	374,696	21,228	1,211	0	0	40,691	74,996	128,215	102,414	(16,059)	214,570
2214	City of Yamhill	1,137,093	72,533	66,082	95,797	386,451	127,079	1,621	0	0	218,629	62,335	171,550	22,226	1,953	195,729
2215	City of Powers	0	0	0	0	0	19,081	0	0	0	0	0	0	0	6,956	6,956
2216	City of Brookings	5,900,937	376,407	342,933	497,140	414,146	207,146	8,411	0	0	785,366	179,022	890,259	44,793	(59,065)	875,987
2217	City of Sutherlin	5,548,826	353,947	322,470	467,476	402,004	47,826	7,909	0	0	1,155,044	265,334	837,137	(31,403)	(166,971)	638,763
2218	City of Prairie City	857,121	54,674	49,812	72,210	93,027	0	1,222	0	0	20,642	86,977	129,312	17,363	(45,757)	100,918
2219	City of Sheridan	1,958,640	124,937	113,826	165,011	161,944	19,568	2,792	0	0	42,233	39,737	295,495	25,606	(25,036)	296,065
2220	City of Garibaldi	812,741	51,843	47,232	68,472	133,694	79,241	1,158	0	0	258,405	16,386	122,616	(56,036)	14,423	81,003
2221	City of Sisters	2,336,446	149,036	135,782	196,840	283,200	38,624	3,330	0	0	108,903	56,433	352,493	66,881	(32,199)	387,175
2222	City of Jacksonville	2,759,386	176,015	160,362	232,472	285,148	136,572	3,933	0	0	479,808	59,957	416,301	80,652	(9,023)	487,930
2223	City of Cannon Beach	5,667,162	361,495	329,347	477,445	207,011	200,190	8,077	0	0	342,391	138,734	854,990	61,415	(46,316)	870,089

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 D

Schedule of Pension Amounts by Employer

June 30, 2025 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,331,724,890**	**1,424,489,267**	**1,297,807,289**	**1,881,396,123**	**1,540,146,320**	**953,580,785**	**31,829,500**	**-**	**-**	**1,540,146,295**	**953,580,805**	**3,369,129,043**	**(43)**	**25**	**3,369,129,025**
2224	City of Falls City	393,251	25,085	22,854	33,130	48,316	14,626	561	0	0	75,341	24,162	59,329	(1,526)	(12,924)	44,879
2225	City of Echo	282,807	18,040	16,435	23,826	63,839	29,373	403	0	0	98,177	11,890	42,666	(27,086)	5,568	21,148
2226	City of Hines	988,695	63,067	57,458	83,295	119,083	52,869	1,409	0	0	111,965	26,367	149,162	(3,619)	(6,708)	138,835
2227	Town Of Bonanza	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2228	City of Turner	1,296,830	82,722	75,365	109,255	54,420	55,183	1,848	0	0	55,497	21,049	195,649	9,279	2,908	207,836
2229	City of John Day	665,258	42,435	38,661	56,046	63,539	0	948	0	0	374,479	143,289	100,366	(79,809)	(67,289)	(46,732)
2230	City of Union	0	0	0	0	0	14	0	0	0	0	0	0	0	4	4
2231	City of Banks	741,775	47,316	43,108	62,493	98,275	13,273	1,057	0	0	84,035	22,125	111,910	13,528	(15,315)	110,123
2232	City of Joseph	523,858	33,416	30,444	44,134	87,795	52,920	747	0	0	35,035	10,482	79,033	34,284	10,198	123,515
2233	City of Lafayette	1,183,941	75,521	68,805	99,744	126,879	16,731	1,687	0	0	91,286	54,859	178,618	5,060	(22,832)	160,846
2234	City of Aumsville	2,409,877	153,720	140,050	203,027	44,667	13,626	3,435	0	0	100,720	75,613	363,572	24,882	(45,447)	343,007
2235	City of Amity	285,549	18,215	16,595	24,057	76,210	19,111	407	0	0	183,157	51,416	43,080	(16,139)	(21,912)	5,029
2236	City of Creswell	2,251,806	143,638	130,864	189,709	129,697	53,052	3,210	0	0	214,115	50,446	339,724	1,652	(16,795)	324,581
2237	City of Troutdale	7,393,127	471,591	429,651	622,854	368,904	48,745	10,537	0	0	201,437	286,728	1,115,382	354,319	(190,127)	1,279,574
2238	City of Warrenton	6,012,779	383,541	349,432	506,563	44,861	192,030	8,570	0	0	394,283	153,945	907,132	(146,909)	(54,368)	705,855
2240	City of Wilsonville	19,694,042	1,256,238	1,144,518	1,659,177	350,840	551,579	28,070	0	0	851,433	514,658	2,971,189	(75,932)	58,507	2,953,764
2241	City of Bay City	1,167,183	74,452	67,831	98,332	183,562	45,119	1,664	0	0	209,652	20,385	176,090	18,436	(4,771)	189,755
2242	City of Gaston	0	0	0	0	0	6,492	0	0	0	0	0	0	0	4,218	4,218
2243	City Of Brownsville	574,999	36,678	33,416	48,442	102,210	0	820	0	0	152,635	177,971	86,749	1,908	(76,897)	11,760
2244	City of Lakeside	265,189	16,916	15,411	22,342	100,448	0	378	0	0	132,808	67,627	40,008	(4,348)	(26,769)	8,891
2245	City of Dundee	1,781,085	113,611	103,508	150,052	371,716	58,003	2,539	0	0	27,738	31,521	268,708	39,123	66,600	374,431
2246	City of Merrill	74,307	4,740	4,318	6,260	51,192	1,090	106	0	0	48,883	11,438	11,210	(2,713)	(5,154)	3,343
2247	City of Malin	345,499	22,039	20,079	29,107	104,192	40,729	492	0	0	9,203	508	52,124	24,069	14,317	90,510
2248	City of Fossil	173,803	11,087	10,101	14,643	10,149	1,816	248	0	0	26,123	10,856	26,221	(2,392)	(10,358)	13,471
2249	City of Phoenix	2,817,015	179,691	163,711	237,327	455,333	0	4,015	0	0	240,778	195,752	424,996	58,753	(88,964)	394,785
2250	City of Gold Beach	1,383,319	88,239	80,392	116,541	121,362	7,356	1,972	0	0	10,849	36,420	208,698	39,246	(4,597)	243,347
2251	City of Rogue River	1,387,671	88,516	80,644	116,908	68,813	145,707	1,978	0	0	273,954	26,797	209,354	(54,395)	23,091	178,050
2252	City of Dayton	1,286,669	82,074	74,775	108,399	230,361	19,957	1,834	0	0	95,566	66,989	194,116	63,972	(31,460)	226,628
2253	Town of Butte Falls	204,717	13,058	11,897	17,247	52,575	1,797	292	0	0	77,489	28,904	30,885	5,556	(14,588)	21,853
2254	City of Shady Cove	421,498	26,886	24,495	35,510	64,950	0	601	0	0	4,961	74,027	63,590	8,135	(31,323)	40,402
2255	Town of Canyon City	302,530	19,298	17,582	25,487	46,370	27,042	431	0	0	39,822	11,280	45,642	(4,675)	(1,542)	39,425
2256	City of Jordan Valley	0	0	0	0	0	2,228	0	0	0	0	0	0	0	907	907
2257	City of Culver	525,430	33,516	30,535	44,266	30,904	73,013	749	0	0	68,166	12,369	79,270	(7,729)	6,630	78,171
2258	City of Adair Village	642,942	41,012	37,365	54,166	41,773	11,009	916	0	0	51,919	16,335	96,999	13,088	(7,366)	102,721
2259	Town Of Hammond	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2260	City of Riddle	498,942	31,826	28,996	42,035	46,842	70,766	711	0	0	141,087	23,528	75,274	(23,144)	5,905	58,035
2261	City of Waldport	1,243,384	79,313	72,259	104,752	68,169	71,854	1,772	0	0	0	18,687	187,586	52,956	5,496	246,038
2262	City of Dufur	237,849	15,172	13,823	20,038	204	5,590	339	0	0	48,201	16,863	35,884	(14,660)	(9,575)	11,649
2263	City of La Grande	5,000,096	318,945	290,580	421,246	108,696	73,931	7,127	0	0	362,675	174,232	754,351	(122,553)	(81,732)	550,066
2264	City of Gervais	1,363,644	86,984	79,248	114,884	115,597	43,041	1,944	0	0	94,406	63,979	205,729	64,118	(16,148)	253,699
2265	City of Westfir	90,356	5,764	5,251	7,612	15,975	244	129	0	0	15,506	8,971	13,632	(11,317)	(4,463)	(2,148)
2266	City of Irrigon	874,309	55,770	50,810	73,659	12,142	32,466	1,246	0	0	151,789	27,465	131,905	(30,098)	(10,943)	90,864
2267	City of Independence	6,784,927	432,795	394,306	571,614	93,515	222,558	9,671	0	0	738,044	206,773	1,023,624	(105,259)	(92,123)	826,242
2268	City of Harrisburg	1,406,072	89,690	81,714	118,458	68,438	35,447	2,004	0	0	150,044	35,586	212,130	(64,757)	(14,927)	132,446
2269	City of Durham	179,322	11,439	10,421	15,107	23,518	4,721	256	0	0	23,028	7,360	27,054	(7,914)	(3,180)	15,960
2270	City of Lyons	150,706	9,613	8,758	12,697	34,630	12,733	215	0	0	30,017	2,014	22,737	(3,458)	2,242	21,521
2271	City of Columbia City	841,602	53,684	48,910	70,903	329	88,846	1,200	0	0	184,630	18,938	126,970	(60,066)	10,825	77,729
2272	City of Aurora	588,526	37,541	34,202	49,582	55,643	0	839	0	0	24,131	45,533	88,789	30,807	(27,412)	92,184
2273	City of Silverton	5,202,262	331,840	302,329	438,279	314,271	234,195	7,415	0	0	792,873	102,053	784,852	(183,772)	34,525	635,605
2274	City of Gold Hill	252,002	16,075	14,645	21,231	84,295	0	359	0	0	28,307	59,279	38,019	31,697	(21,936)	47,780
2275	City of Toledo	3,795,641	242,115	220,584	319,774	326,842	51,432	5,410	0	0	539,213	237,490	572,638	50,249	(86,021)	536,866
2276	City of Newport	6,256,376	399,080	363,589	527,085	810,163	121,531	8,917	0	0	492,864	176,364	943,883	(64,273)	(87,331)	792,279
2277	City Of Rajneeshpuram	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2278	City of Springfield	59,196,208	3,775,990	3,440,185	4,987,144	1,594,416	902,984	84,373	0	0	7,011,245	1,679,854	8,930,777	(1,397,043)	(1,056,912)	6,476,822
2279	City of Keizer	21,146,942	1,348,915	1,228,954	1,781,581	2,387,847	0	30,141	0	0	1,583,269	1,261,344	3,190,384	820,391	(713,779)	3,296,996
2280	City of Winston	3,171,138	202,280	184,291	267,161	287,202	6,595	4,520	0	0	337,748	165,249	478,421	93,361	(103,377)	468,405
2281	City of Manzanita	2,149,000	137,080	124,889	181,048	201,698	70,728	3,063	0	0	24,402	44,597	324,214	75,528	(11,544)	388,198
2282	City of Eagle Point	2,444,140	155,906	142,041	205,913	212,395	10,637	3,484	0	0	209,332	115,680	368,741	51,303	(71,137)	348,907
2283	City of Maupin	993,188	63,353	57,719	83,674	167,884	0	1,416	0	0	158,350	135,486	149,840	44,023	(63,181)	130,682
2284	City of Halsey	527,196	33,629	30,638	44,415	65,919	0	751	0	0	48,527	24,094	79,537	9,427	(14,136)	74,828
2285	City of Veneta	1,824,118	116,356	106,009	153,678	77,551	61,648	2,600	0	0	279,262	46,652	275,200	(60,536)	(23,577)	191,087
2286	City of Millersburg	959,101	61,179	55,738	80,802	138,205	131,416	1,367	0	0	54,346	18,384	144,697	25,731	28,077	198,505
2287	City of King City	1,317,628	84,048	76,574	111,007	176,830	15,338	1,878	0	0	64,945	33,202	198,787	38,144	(16,850)	220,081
2288	City of Tualatin	24,640,486	1,571,760	1,431,981	2,075,904	733,093	689,355	35,120	0	0	2,644,435	645,262	3,717,446	(349,273)	(198,027)	3,170,146
2289	City Of St Paul	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2290	City of Molalla	4,861,806	310,123	282,544	409,596	570,389	183,807	6,930	0	0	77,347	17,058	733,488	150,200	82,442	966,130
2291	City of Florence	7,413,025	472,860	430,808	624,530	646,442	0	10,566	0	0	475,063	354,095	1,118,384	175,545	(214,642)	1,079,287
2292	City of North Bend	7,243,748	462,062	420,970	610,269	56,233	397,989	10,325	0	0	1,143,365	254,377	1,092,845	(451,279)	(60,968)	580,598
2293	City of Lowell	620,009	39,549	36,032	52,234	81,157	3,650	884	0	0	87,917	12,471	93,539	13,811	(7,745)	99,605
2294	City of Depoe Bay	1,457,991	93,002	84,731	122,832	160,243	39,133	2,078	0	0	139,190	42,520	219,963	4,304	(19,841)	204,426
2295	City of Tigard	15,459,927	986,153	898,453	1,302,463	960,068	191,078	22,035	0	0	1,031,006	435,301	2,332,399	(29,045)	(252,853)	2,050,501
2296	City of Happy Valley	8,867,571	565,642	515,339	747,072	611,809	195,333	12,639	0	0	1,266,997	241,258	1,337,827	(98,979)	13,434	1,252,282
2297	City of Rainier	1,860,921	118,704	108,147	156,778	43,265	0	2,652	0	0	312,653	133,709	280,752	(45,845)	(86,994)	147,913
2298	City of Lincoln City	14,780,098	942,788	858,945	1,245,189	226,026	221,325	21,066	0	0	757,514	324,960	2,229,835	(225,186)	181,554	2,186,203

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Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2025 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: 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	Deferred Inflows of Resources: 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	Pension Expense: Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
Total for all entities		**22,331,724,890**	**1,424,489,267**	**1,297,807,289**	**1,881,396,123**	**1,540,146,320**	**953,580,785**	**31,829,500**	**-**	**-**	**1,540,146,295**	**953,580,805**	**3,369,129,043**	**(43)**	**25**	**3,369,129,025**
2299	City of Dunes City	90,805	5,792	5,277	7,650	11,827	11,171	129	0	0	11,220	2,953	13,700	2,065	3,098	18,863
2300	City of Yachats	984,682	62,811	57,225	82,957	60,171	45,192	1,403	0	0	52,778	47,953	148,556	(9,947)	(20,676)	117,933
2301	City of Moro	295,516	18,850	17,174	24,897	88,427	3,097	421	0	0	17,635	20,428	44,584	19,483	(8,899)	55,168
2302	City of Mt. Vernon	156,849	10,005	9,115	13,214	6,609	25,716	224	0	0	90,753	12,794	23,663	(20,174)	(2,221)	1,268
2303	City of Woodburn	20,686,538	1,319,547	1,202,197	1,742,793	1,744,217	188,180	29,485	0	0	760,435	485,826	3,120,924	346,395	(77,696)	3,389,623
2304	City of Gladstone	5,837,627	372,369	339,253	491,807	369,681	272,251	8,320	0	0	2,046,338	259,741	880,708	(359,455)	(87,882)	433,371
2305	City of Elkton	138,157	8,813	8,029	11,639	13,105	6,877	197	0	0	9,792	1,944	20,843	6,307	1,818	28,968
2306	City of Imbler	31,372	2,001	1,823	2,643	11,852	1,399	45	0	0	7,060	3,288	4,733	(2,270)	(48)	2,415
2307	City of Yoncalla	525,133	33,497	30,518	44,241	93,842	22,309	748	0	0	66,918	12,912	79,225	25,829	(1,372)	103,682
2308	City of North Powder	203,982	13,012	11,854	17,185	48,156	3,997	291	0	0	26,675	9,210	30,774	6,186	(2,505)	34,455
2309	City of Gearhart	2,471,968	157,681	143,658	208,258	620,760	4,918	3,523	0	0	62,905	74,158	372,939	183,041	(24,577)	531,403
2400	Gilliam County Fire Services	55,724	3,555	3,238	4,695	35,215	7,830	79	0	0	0	0	8,407	8,003	2,370	18,780
2401	South Clackamas Transportation District	86,102	5,492	5,004	7,254	54,412	21,048	123	0	0	0	0	12,990	12,366	5,415	30,771
2402	Kernville Gleneden Beach Lincoln Beach Water District	52,549	3,352	3,054	4,427	33,208	49,561	75	0	0	0	0	7,928	7,547	12,351	27,826
2403	Central Coos Fire and Rescue	420,183	26,802	24,419	35,399	78,802	10,188	599	0	0	25,187	30,198	63,392	23,561	(18,435)	68,518
2404	North Gilliam County Health District	0	0	0	0	0	41,006	0	0	0	0	0	0	0	10,225	10,225
2405	McMinnville Fire District	0	0	0	0	0	1,847,179	0	0	0	0	0	0	0	433,255	433,255
2406	North Gilliam County Rural Fire Protection District	0	0	0	0	0	22,666	0	0	0	0	0	0	0	5,151	5,151
2407	Urban Flood Safety & Water Quality District	5,833,013	372,074	338,985	491,418	483,006	163,126	8,314	0	0	896,865	128,675	880,011	190,273	(23,952)	1,046,332
2408	Pleasant Hill Goshen Rural Fire Protection District	723,103	46,125	42,023	60,920	61,376	89,471	1,031	0	0	129,446	39,995	109,093	(4,815)	8,029	112,307
2409	Riddle Fire Protection District	0	0	0	0	0	13,843	0	0	0	0	0	0	0	3,146	3,146
2501	Port of The Dalles	260,940	16,645	15,164	21,984	25,713	107	372	0	0	5,004	41,268	39,367	(6,635)	(15,618)	17,114
2507	Port of Astoria	1,527,416	97,430	88,766	128,681	82,377	73,799	2,177	0	0	206,832	48,059	230,437	(75,960)	(5,528)	148,949
2510	Horsefly Irrigation District	311,219	19,852	18,087	26,220	43,296	5,675	444	0	0	34,757	13,395	46,953	16,819	(6,374)	57,398
2511	Grants Pass Irrigation District	978,237	62,399	56,850	82,414	76,212	3,970	1,394	0	0	216,592	40,529	147,584	(10,571)	(19,038)	117,975
2512	Port of Portland	117,341,370	7,484,936	6,819,289	9,885,739	7,046,389	14,472	167,247	0	0	3,881,347	5,650,679	17,702,986	(1,284,094)	(1,090,963)	15,327,929
2513	Port of Coos Bay	2,955,289	188,511	171,746	248,976	222,059	59,927	4,212	0	0	546,351	118,321	445,857	(245,214)	(62,836)	137,807
2515	Klamath County Fire District 1	23,143,979	1,476,301	1,345,011	1,949,827	2,159,350	323,676	32,987	0	0	3,965,570	892,619	3,491,672	133,792	(546,333)	3,079,131
2518	Clackamas County Housing Authority	5,353,544	341,490	311,121	451,024	447,762	216,466	7,630	0	0	177,535	84,125	807,675	19,641	49,854	877,170
2519	Home Forward	43,048,013	2,745,934	2,501,734	3,626,695	2,460,128	1,491,634	61,357	0	0	27,626	1,054,724	6,494,541	1,452,409	(339,757)	7,607,193
2521	League of Oregon Cities	4,020,876	256,482	233,673	338,750	80,070	127,618	5,731	0	0	468,935	123,564	606,619	(191,822)	(52,881)	361,916
2522	Lane Council of Governments	34,497,991	2,200,547	2,004,849	2,906,376	2,551,452	1,345,028	49,170	0	0	220,007	658,076	5,204,622	812,162	58,127	6,074,911
2526	Clatskanie PUD	7,046,646	449,489	409,516	593,664	453,459	130,541	10,044	0	0	420,388	224,100	1,063,109	11,488	30,687	1,105,284
2527	Deschutes Valley Water District	3,087,897	196,970	179,453	260,148	65,139	0	4,401	0	0	116,571	121,569	465,863	(717)	(55,128)	410,018
2528	Columbia River Fire & Rescue	10,384,583	662,409	603,500	874,877	875,608	1,847	14,801	0	0	2,050,899	828,148	1,566,695	(81,767)	(358,621)	1,126,307
2529	East Fork Irrigation District	1,002,730	63,962	58,274	84,478	194,762	0	1,429	0	0	22,293	148,074	151,279	83,321	(50,771)	183,829
2530	River Road Water District	615,016	39,230	35,742	51,814	85,618	0	877	0	0	148,253	190,808	92,786	(6,423)	(83,895)	2,468
2531	Oregon School Boards Association	6,280,885	400,643	365,013	529,150	24,673	197,963	8,952	0	0	1,161,318	179,501	947,581	(305,201)	(63,024)	579,356
2533	Owyhee Irrigation District	2,659,519	169,645	154,558	224,058	50,914	71,981	3,791	0	0	289,338	70,775	401,235	(85,859)	(17,012)	298,364
2535	Athena Cemetary Maintenance District 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	0	0	0	0	0	313	0	0	0	0	0	0	0	102	102
2538	Clackamas Vector Control	563,981	35,975	32,776	47,514	9,818	31,883	804	0	0	45,080	18,416	85,086	(20,812)	(4,610)	59,664
2540	West Extension Irrigation District	426,520	27,207	24,787	35,933	71,079	39,201	608	0	0	139,970	19,240	64,348	(28,131)	(5,750)	30,467
2541	Jackson County Vector Control District	308,160	19,657	17,909	25,962	62,358	20,811	439	0	0	184,143	25,744	46,491	(26,559)	(12,485)	7,447
2542	Rainbow Water District	1,222,126	77,957	71,024	102,961	39,713	56,737	1,742	0	0	136,377	24,169	184,379	(34,194)	(2,360)	147,825
2545	Council of Governments	21,948,401	1,400,038	1,275,530	1,849,102	1,860,525	763,310	31,283	0	0	859,803	1,306,245	3,311,298	721,122	(362,400)	3,670,020
2547	Metzger Water District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2549	Rogue River Fire District	2,683,521	171,176	155,953	226,080	437,159	32,243	3,825	0	0	390,213	87,812	404,856	2,094	(44,525)	362,425
2550	Nyssa Road Assessment District 2	282,014	17,989	16,389	23,759	10,476	76,936	402	0	0	94,110	1,786	42,547	(22,781)	18,735	38,501
2552	Winston-Dillard Fire District	11,890,400	758,461	691,010	1,001,739	3,861,028	582,622	16,947	0	0	16,358,406	1,541,016	1,793,874	(2,215,219)	(816,588)	(1,237,933)
2553	Tangent Rural Fire Protection District	561,402	35,811	32,626	47,297	110,145	87,956	800	0	0	119,548	13,910	84,697	13,822	19,175	117,694
2555	Monroe Fire Department	507,468	32,370	29,492	42,753	118,529	20,178	723	0	0	32,932	12,962	76,560	41,810	(1,005)	117,365
2556	Jackson County Fire District 5	10,172,469	648,878	591,173	857,007	342,412	733,037	14,499	0	0	1,042,781	191,257	1,534,694	(30,952)	61,323	1,565,065
2557	Estacada Fire Department	2,640,617	168,439	153,459	222,466	1,229,501	97,293	3,764	0	0	558,347	443,022	398,383	2,043	(115,666)	284,760
2559	Keizer Fire Department	9,384,340	598,605	545,371	790,609	855,308	356,978	13,376	0	0	984,593	350,048	1,415,791	190,283	(113,321)	1,492,753
2561	Jefferson Rural Fire Protection District	1,249,147	79,680	72,594	105,238	443,688	17,309	1,780	0	0	163,440	122,493	188,456	49,518	(37,346)	200,628
2562	Wy'East Fire District	111,659	7,122	6,489	9,407	4,546	79,579	159	0	0	8,365	0	16,846	(455)	30,792	47,183
2563	Central Oregon Irrigation District	3,426,339	218,558	199,122	288,661	145,728	182,333	4,884	0	0	533,543	93,740	516,923	(83,831)	(7,156)	425,936
2564	Illinois Valley Fire District	1,647,559	105,094	95,748	138,803	216,117	36,136	2,348	0	0	175,330	80,890	248,563	48,498	(39,181)	257,880
2567	Charleston Rural Fire Protection District	862,156	54,995	50,104	72,635	233,511	104,104	1,229	0	0	27,818	16,792	130,071	89,487	17,484	237,042
2568	Molalla Rural Fire Protection District 73	3,681,642	234,843	213,958	310,170	262,088	291,147	5,247	0	0	431,014	26,594	555,440	(31,512)	87,934	611,862
2569	Central Oregon Intergovernmental Council	7,643,975	487,592	444,229	643,987	1,662,121	0	10,895	0	0	61,971	406,725	1,153,227	316,874	(183,433)	1,286,668
2570	Port of St Helens	1,317,733	84,055	76,580	111,016	327,148	15,738	1,878	0	0	63,677	31,705	198,803	74,527	(14,004)	259,326
2571	Crystal Springs Water District	1,035,308	66,040	60,167	87,222	16,194	48,647	1,476	0	0	196,606	37,082	156,194	(11,891)	(13,013)	131,290
2572	Local Government Personnel Institute	0	0	0	0	0	0	0	0	0	0	0	0	(21,904)	0	(21,904)
2575	Jefferson County Rural Fire Protection District 1	0	0	0	0	186,967	691,364	0	0	0	1,438,317	203,994	0	(315,575)	52,731	(262,844)
2576	Depoe Bay Rural Fire Protection District	2,497,790	159,328	145,159	210,433	390,059	21,058	3,560	0	0	929,385	162,851	376,835	(12,402)	(79,825)	284,608
2579	La Pine Rural Fire Protection District	5,690,977	363,014	330,731	479,452	230,430	212,686	8,111	0	0	369,446	149,837	858,583	(18,510)	(38,220)	801,853
2580	Marion County Fire District 1	12,518,363	798,518	727,504	1,054,643	505,037	1,192,312	17,842	0	0	820,949	180,985	1,888,613	(76,905)	229,974	2,041,682
2581	Port of Umatilla	228,199	14,556	13,262	19,225	18,486	67,914	325	0	0	62,216	3,701	34,428	(38,597)	18,541	14,372
2582	Talent Irrigation District	1,357,704	86,605	78,903	114,383	360,068	82,724	1,935	0	0	303,741	52,262	204,833	(17,665)	(3,692)	183,476
2585	Rogue River Valley Irrigation District	720,026	45,929	41,844	60,661	49,500	27,398	1,026	0	0	134,611	16,850	108,628	(11,649)	(3,537)	93,442
2587	Tualatin Valley Irrigation District	732,485	46,724	42,568	61,710	67,711	18,240	1,044	0	0	111,611	29,078	110,508	8,831	(11,596)	107,743
2588	Clatskanie Rural Fire Protection District	3,914,099	249,671	227,468	329,754	307,479	139,691	5,579	0	0	223,907	76,595	590,510	100,679	(20,404)	670,785

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 D

Schedule of Pension Amounts by Employer

June 30, 2025 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,331,724,890**	**1,424,489,267**	**1,297,807,289**	**1,881,396,123**	**1,540,146,320**	**953,580,785**	**31,829,500**	**-**	**-**	**1,540,146,295**	**953,580,805**	**3,369,129,043**	**(43)**	**25**	**3,369,129,025**
2589	West Slope Water District	1,145,316	73,057	66,560	96,490	84,667	77,782	1,632	0	0	58,275	19,295	172,791	(30,222)	10,779	153,348
2590	Redmond Fire & Rescue	12,823,678	817,993	745,248	1,080,365	1,438,723	464,693	18,278	0	0	1,277,972	315,507	1,934,675	92,511	(39,138)	1,988,048
2592	Medford Irrigation District	967,797	61,734	56,243	81,535	100,925	34,361	1,379	0	0	55,758	26,192	146,009	17,658	(10,128)	153,539
2594	Metro	153,539,356	9,793,922	8,922,933	12,935,335	15,111,915	1,264,599	218,840	0	0	5,416,763	2,847,146	23,164,082	1,418,985	(2,309,559)	22,273,508
2595	Canby Fire District	5,555,586	354,378	322,863	468,045	566,293	358,580	7,918	0	0	1,089,069	106,144	838,157	7,459	27,041	872,657
2596	Bend Parks & Recreation	13,934,780	888,867	809,819	1,173,973	860,424	658,282	19,861	0	0	572,215	237,972	2,102,304	247,216	136,604	2,486,124
2597	Mapleton Water District	188,846	12,046	10,975	15,910	61,731	553	269	0	0	17,410	27,140	28,491	16,081	(7,280)	37,292
2598	Marion County Housing Authority	1,441,517	91,951	83,774	121,444	506,705	0	2,055	0	0	37,044	284,801	217,478	157,979	(101,405)	274,052
2599	South Suburban Sanitary District	1,560,351	99,531	90,680	131,456	143,018	25,695	2,224	0	0	270,026	51,835	235,406	(44,105)	(29,604)	161,697
2600	Winston-Dillard Water District	983,293	62,722	57,144	82,840	30,555	21,672	1,401	0	0	49,423	24,065	148,347	10,290	(9,620)	149,017
2601	Baker Valley Irrigation District	6,456	412	375	544	4,080	0	9	0	0	0	690	974	529	(157)	1,346
2602	Aumsville Rural Fire Protection District	260,408	16,611	15,134	21,939	155,080	59,079	371	0	0	431,897	49,068	39,287	(41,738)	(13,555)	(16,006)
2603	Corbett Water District	304,509	19,424	17,697	25,654	90,168	46,766	434	0	0	126,109	470	45,940	(43,896)	10,561	12,605
2604	Netarts-Oceanside Sanitary District	807,707	51,522	46,940	68,047	95,722	9,067	1,151	0	0	93,613	43,346	121,857	10,729	(25,612)	106,974
2605	Scio Fire District	410,794	26,204	23,873	34,608	213,006	49,296	586	0	0	92,436	5,701	61,975	42,108	5,359	109,442
2606	West Valley Housing Authority	1,654,578	105,542	96,156	139,394	43,120	7,538	2,358	0	0	73,011	67,627	249,622	(17,475)	(34,147)	198,000
2607	Hoodland Fire District 74	2,673,677	170,548	155,381	225,251	317,420	167,906	3,811	0	0	766,140	112,285	403,371	(70,480)	(20,601)	312,290
2608	Gaston Rural Fire Protection District	488,044	31,131	28,363	41,117	83,790	6,319	696	0	0	72,789	23,166	73,630	35,335	(11,872)	97,093
2610	Turner Fire District	1,698,933	108,371	98,733	143,131	192,842	0	2,421	0	0	101,555	241,183	256,314	86,708	(119,589)	223,433
2611	Burnt River Irrigation District	81,801	5,218	4,754	6,892	40,885	3,368	117	0	0	6,586	164	12,341	10,893	1,365	24,599
2612	Community Services Consortium	12,877,411	821,420	748,370	1,084,892	1,364,874	133,727	18,354	0	0	668,179	242,123	1,942,781	469,662	(89,884)	2,322,559
2613	Polk Soil & Water Conservation District	343,366	21,903	19,955	28,928	156,875	30,870	489	0	0	72,612	11,092	51,803	12,245	3,255	67,303
2614	Mountain Valley Mental Health Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2615	Humanities Council	68,869	4,393	4,002	5,802	1,229	0	98	0	0	12,770	21,965	10,390	(4,142)	(10,235)	(3,987)
2616	Alcohol Safety Action Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2617	Clean Water Services	58,923,158	3,758,572	3,424,317	4,964,140	2,040,110	0	83,983	0	0	1,160,234	2,621,154	8,889,583	1,021,126	(1,399,763)	8,510,946
2618	Estacada Cemetery District	0	0	0	0	0	457	0	0	0	0	0	0	0	275	275
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	1,365,603	87,109	79,362	115,049	185,122	60,144	1,946	0	0	213,741	46,125	206,025	(21,005)	(9,608)	175,412
2623	Evans Valley Fire District 6	310,270	19,791	18,031	26,140	36,816	0	442	0	0	28,230	34,017	46,810	23,963	(20,114)	50,659
2624	Klamath Vector Control	216,852	13,833	12,602	18,269	6,009	8,895	309	0	0	16,423	4,796	32,716	(1,068)	(1,123)	30,525
2625	Port of Newport	3,049,770	194,538	177,237	256,936	443,393	46,597	4,347	0	0	90,208	122,548	460,111	229,934	(77,575)	612,470
2626	Tillamook Peoples Utility District	19,239,819	1,227,264	1,118,121	1,620,910	1,613,387	489,163	27,423	0	0	1,414,673	341,246	2,902,661	(116,200)	(95,095)	2,691,366
2628	McKenzie Fire And Rescue	1,266,713	80,801	73,615	106,718	143,530	52,485	1,805	0	0	147,479	42,855	191,106	(15,885)	(13,686)	161,535
2629	Metropolitan Wastewater Management Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2630	Sheridan Fire District	2,912,262	185,767	169,246	245,351	793,955	92,872	4,151	0	0	512,696	142,349	439,365	303,918	(37,399)	705,884
2631	Arch Cape Water-Sanitary District	151,289	9,650	8,792	12,746	4,911	0	216	0	0	71,670	13,471	22,825	(14,735)	(7,022)	1,068
2632	Umpqua Regional Council of Governments	161,624	10,310	9,393	13,616	16,983	0	230	0	0	34,702	50,397	24,384	(2,753)	(22,345)	(714)
2633	Port of Cascade Locks	1,152,373	73,507	66,970	97,085	169,001	0	1,642	0	0	180,533	75,357	173,855	(5,754)	(48,269)	119,832
2637	Northeast Oregon Housing Authority	2,302,555	146,875	133,813	193,985	265,754	0	3,282	0	0	316,524	306,710	347,380	62,229	(153,973)	255,636
2638	North Douglas County Fire and EMS	989,001	63,086	57,476	83,321	87,911	115,418	1,410	0	0	167,741	35,593	149,208	(15,344)	1,547	135,411
2641	Suburban East Salem Water District	480,547	30,653	27,927	40,485	25,161	34,807	685	0	0	171,303	16,107	72,499	(41,376)	(715)	30,408
2642	Dexter Rural Fire Protection District	430,031	27,431	24,991	36,229	192,944	52,260	613	0	0	112,538	22,303	64,878	32,835	(698)	97,015
2643	Sweet Home Cemetery	125,105	7,980	7,270	10,540	10,884	4,400	178	0	0	19,871	3,739	18,874	(3,804)	2,327	17,397
2644	Lakeside Water District	156,974	10,013	9,123	13,225	5,741	13,932	224	0	0	17,386	301	23,682	(5,607)	6,930	25,005
2645	Chiloquin Agency Lake Rural Fire Protection District	552,576	35,248	32,113	46,553	82,589	86,849	788	0	0	72,933	25,246	83,366	25,137	10,066	118,569
2646	Keno Rural Fire Protection District	1,131,611	72,183	65,764	95,336	139,976	0	1,613	0	0	228,989	227,965	170,723	4,489	(104,186)	71,026
2647	Crooked River Ranch Rural Fire Protection District	784,172	50,021	45,572	66,065	116,822	58,149	1,118	0	0	301,667	55,239	118,306	(50,193)	(19,194)	48,919
2648	Black Butte Ranch Rural Fire Protection District	2,235,533	142,599	129,918	188,338	164,181	0	3,186	0	0	148,711	205,458	337,269	31,130	(97,696)	270,703
2649	Colton Fire Department	105,450	6,726	6,128	8,884	55,048	11,609	150	0	0	48,703	22,567	15,909	7,337	(4,954)	18,292
2651	Imbler Rural Fire Protection District	17,164	1,095	997	1,446	4,299	1,804	24	0	0	12,829	1,782	2,590	(5,953)	(709)	(4,072)
2652	The Oregon Consortium	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2653	Umatilla Fire Department	1,053,396	67,194	61,218	88,746	324,036	25,476	1,501	0	0	247,571	42,035	158,923	67,259	(12,138)	214,044
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	186,943	11,925	10,864	15,750	53,150	115,390	266	0	0	33,646	17,812	28,204	7,671	22,563	58,438
2657	Mid-Willamette Valley Senior Service Agency	30,768,050	1,962,623	1,788,084	2,592,137	603,128	933,953	43,854	0	0	886,304	808,753	4,641,895	86,667	(349,385)	4,379,177
2658	Salem Metropolitan Communication Agency	268,045	17,098	15,577	22,582	4,770	0	382	0	0	142,880	107,681	40,439	(43,401)	(54,954)	(57,916)
2659	Silverton Fire District	1,064,133	67,879	61,842	89,651	114,343	94,729	1,517	0	0	218,275	23,989	160,543	20,234	15,361	196,138
2660	Tualatin Valley Fire & Rescue	144,913,401	9,243,692	8,421,636	12,208,619	9,607,729	5,101,792	206,546	0	0	12,203,359	2,576,519	21,862,707	(2,272,554)	859,568	20,449,721
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	98,376	6,275	5,717	8,288	9,377	0	140	0	0	20,395	30,324	14,842	(5,139)	(13,575)	(3,872)
2663	Metropolitan Area Communications Commission	1,712,214	109,218	99,505	144,250	138,471	19,622	2,440	0	0	137,715	53,316	258,317	(10,804)	(29,429)	218,084
2664	Applegate Valley Rural Fire Protection District 9	1,942,952	123,936	112,915	163,689	239,484	30,081	2,769	0	0	266,764	154,631	293,128	17,750	(92,894)	217,984
2665	N NE Community Mental Health Center	139,567	8,903	8,111	11,758	25,223	0	199	0	0	132,444	63,597	21,056	(32,432)	(33,668)	(45,044)
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	2,146,532	136,922	124,746	180,840	128,138	47,031	3,059	0	0	120,454	57,223	323,842	43,256	(28,081)	339,017
2670	Mt Hood Community Mental Health Ctr	462,184	29,482	26,860	38,938	60,441	0	659	0	0	107,417	143,433	69,729	(5,107)	(63,148)	1,474
2671	Columbia 911 Communications District	2,851,219	181,873	165,698	240,209	146,799	75,946	4,064	0	0	243,160	86,105	430,156	(12,405)	(36,693)	381,058
2672	Rockwood Water PUD	3,278,183	209,108	190,511	276,179	125,598	207,769	4,672	0	0	457,079	70,386	494,571	(52,392)	4,096	446,275
2673	Port Orford Library	132,889	8,477	7,723	11,196	12,765	5,045	189	0	0	23,168	3,588	20,049	(1,255)	(1,988)	16,806
2674	Nestucca Rural Fire District	1,825,447	116,441	106,086	153,790	312,778	27,679	2,602	0	0	174,409	75,913	275,400	139,627	(34,349)	380,678
2676	Woodburn Fire District	4,384,772	279,694	254,821	369,407	384,288	421,856	6,250	0	0	846,991	71,621	661,519	29,656	97,151	788,326

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Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2025 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,331,724,890**	**1,424,489,267**	**1,297,807,289**	**1,881,396,123**	**1,540,146,320**	**953,580,785**	**31,829,500**	**-**	**-**	**1,540,146,295**	**953,580,805**	**3,369,129,043**	**(43)**	**25**	**3,369,129,025**
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	1,351,442	86,205	78,539	113,856	58,241	216,349	1,926	0	0	163,884	31,048	203,889	(2,176)	63,659	265,372
2679	Columbia River Public Utility District	10,132,761	646,345	588,865	853,662	675,003	122,653	14,442	0	0	783,262	296,154	1,528,703	195,497	(79,826)	1,644,374
2681	Cloverdale Rural Fire Protection District	847,710	54,073	49,265	71,418	214,584	53,170	1,208	0	0	47,008	2,750	127,892	55,077	17,877	200,846
2684	Parkdale Fire District	413,948	26,405	24,057	34,874	26,080	22,345	590	0	0	20,314	5,037	62,451	5,049	5,033	72,533
2685	Oregon Community College Association	755,741	48,207	43,920	63,669	112,532	0	1,077	0	0	110,230	57,191	114,017	41,253	(28,855)	126,415
2686	Weston Cemetery	0	0	0	0	0	9	0	0	0	1,556	0	0	(3,924)	(152)	(4,076)
2687	Columbia Drainage Vector Control District	455,715	29,069	26,484	38,393	35,084	27,540	650	0	0	35,530	10,904	68,752	(1,527)	3,361	70,586
2688	Polk County Fire District 1	3,199,310	204,077	185,928	269,534	221,634	124,698	4,560	0	0	337,057	84,539	482,672	32,859	(11,320)	504,211
2689	Redmond Area Park & Recreation District	949,849	60,589	55,200	80,023	115,454	26,589	1,354	0	0	27,714	10,604	143,301	13,695	4,236	161,232
2692	Siuslaw Public Library	868,932	55,427	50,498	73,205	36,082	25,236	1,238	0	0	11,047	19,364	131,093	8,069	(7,051)	132,111
2693	City-County Insurance Services	9,779,808	623,831	568,353	823,926	1,012,121	349,163	13,939	0	0	266,847	171,713	1,475,454	405,104	41,522	1,922,080
2694	Philomath Fire Department	1,392,577	88,829	80,930	117,321	90,327	43,462	1,985	0	0	139,090	43,721	210,095	(10,209)	(19,714)	180,172
2695	Washington County Consolidated Communications Agency	14,235,490	908,049	827,295	1,199,307	508,047	449,636	20,290	0	0	1,991,322	321,794	2,147,671	(374,434)	(94,123)	1,679,114
2696	Stayton Fire District	1,784,591	113,835	103,711	150,348	643,389	144,297	2,544	0	0	267,896	20,234	269,237	63,193	37,643	370,073
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	464,958	29,659	27,021	39,172	43,233	10,515	663	0	0	72,271	34,231	70,147	(892)	(20,207)	49,048
2699	Chetco Library Board	661,903	42,221	38,466	55,764	35,787	23,104	943	0	0	111,914	26,498	99,860	23,904	(10,708)	113,056
2700	Lowell Rural Fire Protection District	475,288	30,318	27,621	40,042	170,219	0	677	0	0	165,311	63,836	71,706	21,908	(28,438)	65,176
2701	Sisters-Camp Sherman Rural Fire Protection District	1,687,213	107,623	98,052	142,144	85,282	123,829	2,405	0	0	184,772	180,462	254,545	(289,701)	110,887	75,731
2702	Banks Fire District 13	842,960	53,770	48,989	71,017	215,234	35,351	1,201	0	0	117,103	30,444	127,175	19,277	(7,348)	139,104
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	1,413	0	0	0	0	0	0	0	426	426
2705	Lebanon Fire District	8,666,826	552,837	503,672	730,160	494,025	288,503	12,353	0	0	1,484,447	307,346	1,307,541	(165,850)	(103,057)	1,038,634
2707	Clatskanie Library	174,864	11,154	10,162	14,732	38,902	8,531	249	0	0	57,505	5,204	26,381	(5,185)	(443)	20,753
2708	Milton-Freewater Cemetery District 3	0	0	0	0	0	0	0	0	0	1,471	167	0	(2,375)	(229)	(2,604)
2709	Scappoose Public Library	312,919	19,960	18,185	26,363	30,198	2,650	446	0	0	19,500	8,331	47,209	12,212	(7,581)	51,840
2710	Klamath County Emergency Communications District	1,542,521	98,394	89,644	129,954	33,598	79,426	2,199	0	0	208,260	40,524	232,716	(24,556)	23,347	231,507
2712	Jefferson County EMS	0	0	0	0	0	4,652	0	0	0	0	0	0	0	1,057	1,057
2713	Port of Tillamook Bay	1,769,593	112,878	102,840	149,084	29,364	9,274	2,522	0	0	92,637	58,762	266,974	(3,321)	(36,596)	227,057
2714	Winchester Bay Sanitary District	197,895	12,623	11,501	16,672	9,205	17,328	282	0	0	16,788	739	29,856	(2,667)	5,570	32,759
2715	Jackson County Fire District 3	14,126,719	901,111	820,974	1,190,143	814,017	124,979	20,135	0	0	2,299,981	459,009	2,131,261	(361,642)	(261,918)	1,507,701
2716	Neskowin Water District	389,191	24,826	22,618	32,788	12,871	13,588	555	0	0	73,330	17,841	58,716	(12,783)	(8,442)	37,491
2717	Ice Fountain Water District	1,213,633	77,415	70,530	102,246	317,271	1,499	1,730	0	0	202,324	140,243	183,098	91,935	(41,924)	233,109
2718	Curry Library	313,937	20,025	18,244	26,448	34,323	0	447	0	0	35,761	49,262	47,363	23,777	(24,699)	46,441
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	1,360,252	86,767	79,051	114,598	96,033	30,576	1,939	0	0	267,160	65,435	205,218	8,292	(33,566)	179,944
2722	Tillamook 9-1-1	1,244,922	79,411	72,349	104,882	112,716	0	1,774	0	0	6,152	81,393	187,818	59,166	(43,317)	203,667
2723	Oregon Coastal Zone Management Association	0	0	0	0	0	0	0	0	0	995	0	0	(1,847)	(100)	(1,947)
2724	Nehalem Bay Wastewater Agency	862,951	55,046	50,150	72,702	156,330	0	1,230	0	0	164,124	85,917	130,191	36,835	(44,315)	122,711
2725	West Valley Fire District	361,412	23,054	21,003	30,448	191,535	412	515	0	0	591,809	189,268	54,525	(97,978)	(81,283)	(124,736)
2726	Yamhill Communications Agency	2,047,294	130,592	118,978	172,480	133,161	37,063	2,918	0	0	136,713	38,863	308,870	(1,769)	(17,854)	289,247
2728	Baker County Library District	1,049,837	66,967	61,011	88,446	96,007	60,134	1,496	0	0	122,546	17,226	158,386	(35,409)	2,722	125,699
2731	Canby Utility Board	3,993,725	254,751	232,095	336,462	75,503	165,973	5,692	0	0	396,515	116,275	602,523	(27,644)	(42,853)	532,026
2732	Umatilla County Special Library District	263,970	16,838	15,341	22,239	77,899	20,910	376	0	0	74,691	13,920	39,824	5,857	(7,116)	38,565
2733	Wiard Memorial Park District	349,241	22,277	20,296	29,423	59,302	0	498	0	0	107,129	113,097	52,689	(2,668)	(49,301)	720
2734	Seal Rock Water District	1,133,712	72,317	65,886	95,513	76,191	23,272	1,616	0	0	78,460	23,370	171,040	(2,101)	(11,336)	157,603
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	98,691	6,295	5,735	8,314	8,122	0	141	0	0	22,220	30,453	14,889	(4,930)	(14,012)	(4,053)
2739	Scappoose Rural Fire Protection District	5,653,066	360,596	328,528	476,258	215,426	308,174	8,057	0	0	308,073	114,733	852,863	4,190	10,941	867,994
2740	Neskowin Regional Sanitary Authority	5,163	329	300	435	3,263	1,509	7	0	0	5,839	552	779	(13,045)	2,007	(10,259)
2741	Port of Garibaldi	975,557	62,229	56,694	82,188	606,870	79,123	1,390	0	0	352,701	66,205	147,180	34,079	8,415	189,674
2742	Amity Fire District	300,768	19,185	17,479	25,339	142,790	93	429	0	0	26,970	54,813	45,376	6,520	(14,883)	37,013
2743	Douglas Soil & Water Conservation District	106,551	6,797	6,192	8,977	64,167	467	152	0	0	0	12,570	16,075	15,147	(2,474)	28,748
2745	Clackamas County Fire District	81,879,611	5,222,912	4,758,430	6,898,168	5,256,394	2,162,595	116,703	0	0	11,293,774	3,057,590	12,352,963	(614,433)	(1,208,609)	10,529,921
2746	Marion-Salem Data Center	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2747	Salem Housing Authority	5,663,151	361,239	329,114	477,107	109,151	355,772	8,072	0	0	363,607	148,925	854,385	(65,120)	(20,443)	768,822
2749	Black Butte Ranch Police	839,738	53,565	48,801	70,746	224,658	44,163	1,197	0	0	95,404	52,041	126,689	(5,797)	2,348	123,240
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	1,066,657	68,040	61,989	89,863	487,257	66,709	1,520	0	0	20,480	0	160,924	142,999	22,923	326,846
2752	Mist-Birkenfeld Rural Fire Protection District	498,169	31,777	28,951	41,970	32,736	7,575	710	0	0	108,549	39,459	75,158	(10,028)	(21,013)	44,117
2753	Linn-Benton Housing Authority	2,910,416	185,649	169,139	245,196	164,805	2,008	4,148	0	0	3,574	113,700	439,087	98,990	(68,476)	469,601
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	1,680,422	107,190	97,658	141,572	348,672	425,313	2,395	0	0	217,064	28,120	253,521	(76,161)	176,827	354,187
2758	Mohawk Valley Rural Fire District	593,399	37,852	34,485	49,992	78,082	32,932	846	0	0	137,492	39,417	89,524	7,841	(20,206)	77,159
2760	Knappa Svensen Burnside Rural Fire Protection District	574,667	36,657	33,397	48,414	101,371	70,759	819	0	0	132,087	77,355	86,698	56,010	(26,594)	116,114
2761	Clackamas River Water	5,815,337	370,947	337,958	489,929	37,394	187,091	8,289	0	0	623,084	152,981	877,345	(185,093)	(54,309)	637,943
2763	Junction City Fire Department	1,437,955	91,724	83,567	121,144	273,742	63,833	2,050	0	0	0	19,107	216,941	102,519	14,267	333,727
2765	Green Sanitary	0	0	0	0	0	542	0	0	0	190,347	25,557	0	(86,883)	(15,675)	(102,558)
2766	Southwest Lincoln County Water District	669,619	42,713	38,915	56,414	109,165	13,032	954	0	0	114,355	10,624	101,024	1,265	(3,293)	98,996
2767	Springfield Utility Board	0	0	0	0	0	0	0	0	0	0	0	0	(2,995)	0	(2,995)
2768	Lake County Library District	178,647	11,395	10,382	15,051	25,072	23,547	255	0	0	64,512	4,977	26,952	(18,404)	2,713	11,261
2771	Harbor Water PUD	660,876	42,156	38,407	55,677	45,573	0	942	0	0	23,782	60,671	99,705	40,377	(32,100)	107,982

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Exhibit D

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June 30, 2025 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: 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	Deferred Inflows of Resources: 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	Pension Expense: Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
Total for all entities		**22,331,724,890**	**1,424,489,267**	**1,297,807,289**	**1,881,396,123**	**1,540,146,320**	**953,580,785**	**31,829,500**	**-**	**-**	**1,540,146,295**	**953,580,805**	**3,369,129,043**	**(43)**	**25**	**3,369,129,025**
2772	Umatilla County Soil & Water District	124,904	7,967	7,259	10,523	2,194	1,301	178	0	0	53,320	10,395	18,844	(31,028)	(9,933)	(22,117)
2773	Housing Authority of Jackson County	6,362,168	405,828	369,737	535,998	280,415	324,272	9,068	0	0	504,930	172,810	959,844	(80,427)	102,725	982,142
2774	Oregon Trail Library District	571,449	36,451	33,210	48,143	50,781	24,264	814	0	0	24,579	15,991	86,213	13,201	(5,873)	93,541
2776	Rainier Cemetery District	215,490	13,746	12,523	18,155	118,586	12,005	307	0	0	25,807	4,612	32,510	22,928	(969)	54,469
2777	City of Newberg	13,735,822	876,176	798,257	1,157,211	650,914	140,542	19,578	0	0	362,374	393,733	2,072,288	142,606	(243,359)	1,971,535
2778	Mulino Water District 23	136,862	8,730	7,954	11,530	3,651	14,595	195	0	0	7,981	2,448	20,648	(2,232)	2,729	21,145
2779	Brownsville Rural Fire Protection District	145,708	9,294	8,468	12,276	3,468	50,210	208	0	0	61,544	13,545	21,983	(14,967)	3,275	10,291
2780	Nehalem Bay Health District	0	0	0	0	22,517	964	0	0	0	45,310	1,231	0	(2)	534	532
2781	North Bend Coos-Curry Housing Authority	1,424,570	90,870	82,789	120,017	91,063	65,525	2,030	0	0	118,756	21,971	214,921	29,029	23,517	267,467
2783	Tillamook Fire District	289,730	18,481	16,838	24,409	38,960	161	413	0	0	205,486	53,203	43,711	(28,423)	(22,899)	(7,611)
2784	Eisenschmidt Pool	333,922	21,300	19,406	28,132	0	10,865	476	0	0	61,970	8,445	50,378	(24,826)	(4,908)	20,644
2785	Fern Ridge Community Library	368,078	23,479	21,391	31,010	36,152	184	525	0	0	4,626	19,821	55,531	25,098	(12,255)	68,374
2786	Seal Rock Rural Fire Protection District	437,286	27,893	25,413	36,840	45,049	59,427	623	0	0	109,371	13,250	65,972	9,426	(2,956)	72,442
2788	Port of Hood River	2,035,240	129,823	118,278	171,464	162,976	124,462	2,901	0	0	242,438	37,651	307,051	4,678	24,650	336,379
2789	Farmers Irrigation District	953,614	60,829	55,419	80,340	109,251	0	1,359	0	0	119,279	118,313	143,869	9,055	(53,025)	99,899
2790	Silver Falls Library District	845,309	53,920	49,125	71,215	31,071	65,438	1,205	0	0	124,512	20,150	127,530	(21,168)	17,726	124,088
2792	North Wasco County Parks And Recreation District	953,500	60,822	55,413	80,330	250,420	44,073	1,359	0	0	26,104	18,723	143,852	55,353	2,415	201,620
2793	North Lincoln Fire & Rescue District 1	4,529,609	288,933	263,238	381,609	527,342	248,956	6,456	0	0	337,810	63,568	683,370	158,360	18,981	860,711
2796	West Side Rural Fire Protection District	421,840	26,908	24,515	35,539	145,825	7,052	601	0	0	53,531	10,587	63,642	42,807	1,029	107,478
2797	Vernonia Fire	416,205	26,549	24,188	35,064	167,148	10,652	593	0	0	22,822	24,432	62,792	41,120	(678)	103,234
2798	Fairview Water District	171,555	10,943	9,970	14,453	32,158	7,887	245	0	0	78,494	12,735	25,882	(3,663)	(5,173)	17,046
2799	Sublimity Fire District	454,862	29,015	26,434	38,321	133,748	6,023	648	0	0	34,354	18,279	68,624	19,542	(9,043)	79,123
2801	Coburg Rural Fire Protection District	446,594	28,487	25,954	37,625	18,896	45,191	637	0	0	126,911	22,132	67,377	1,608	(3,095)	65,890
2802	Rural Road Assessment District 3	438,110	27,946	25,461	36,910	37,425	8,698	624	0	0	27,799	9,079	66,097	(2,723)	(4,077)	59,297
2803	Southwestern Polk County Rural Fire Protection District	1,032,224	65,843	59,988	86,962	632,644	105,566	1,471	0	0	95,203	17,725	155,729	141,349	28,599	325,677
2804	Aurora Rural Fire Protection District	1,801,730	114,928	104,707	151,792	321,357	97,857	2,568	0	0	231,542	41,867	271,822	135,886	(9,978)	397,730
2806	Multnomah County Rural Fire Protection District 14	61,265	3,908	3,560	5,161	4,667	371	87	0	0	2,105	1,150	9,243	3,400	(799)	11,844
2808	Lifeways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	42,191	2,691	2,452	3,555	19,196	1,727	60	0	0	31,770	7,680	6,365	503	(1,755)	5,113
2810	Sutherlin Water Control District	153,830	9,812	8,940	12,960	3,528	175	219	0	0	22,527	6,610	23,208	(5,611)	(5,338)	12,259
2811	Mid-Columbia Center For Living	11,823,308	754,182	687,111	996,086	1,271,404	520,679	16,852	0	0	1,035,810	275,114	1,783,752	(352,313)	(111,630)	1,319,809
2812	Workforce Development Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2814	The Job Council	0	0	0	0	0	1,578	0	0	0	0	0	0	0	1,139	1,139
2815	Hermiston Rural Fire Protection District	0	0	0	0	0	1,118	0	0	0	0	0	0	0	254	254
2816	Odell Sanitary District	599,426	38,236	34,836	50,500	19,049	15,184	854	0	0	41,595	13,043	90,434	(4,742)	(5,084)	80,608
2817	Wickiup Water District	450,728	28,751	26,194	37,973	59,358	10,457	642	0	0	11,963	17,928	68,000	28,009	(6,069)	89,940
2818	Netarts Water District	365,070	23,287	21,216	30,756	122,304	13,128	520	0	0	91,295	13,732	55,077	17,995	(500)	72,572
2819	Harrisburg Fire and Rescue	532,500	33,967	30,946	44,862	104,359	24,202	759	0	0	183,504	41,937	80,337	19,203	(11,959)	87,581
2820	Central Oregon Coast Fire & Rescue District	1,377,948	87,896	80,079	116,089	259,252	0	1,964	0	0	2,122	92,506	207,887	119,663	(53,544)	274,006
2821	Tillamook County Soil And Water Conservation District	135,949	8,672	7,901	11,453	4,238	16,502	194	0	0	37,413	2,581	20,510	(23,229)	4,125	1,406
2822	Deschutes County Rural Fire Protection District 2	0	0	0	0	0	95,360	0	0	0	0	0	0	0	35,658	35,658
2823	Lyons Fire District	318,091	20,290	18,486	26,798	129,690	293	453	0	0	148,542	29,045	47,990	19,572	(12,652)	54,910
2824	Glide Fire Department	285,815	18,231	16,610	24,079	38,123	6,113	407	0	0	56,417	8,710	43,120	2,729	(4,063)	41,786
2825	Northern Oregon Corrections	7,817,812	498,680	454,332	658,633	717,016	0	11,143	0	0	245,700	485,823	1,179,453	130,696	(250,540)	1,059,609
2826	Wasco County Soil &Water Conservation District	1,039,665	66,318	60,420	87,589	59,698	9,911	1,482	0	0	12,259	17,806	156,851	41,798	(12,138)	186,511
2828	Deschutes Public Library District	6,860,228	437,598	398,682	577,958	105,892	519,060	9,778	0	0	211,064	135,817	1,034,985	46,489	101,188	1,182,662
2829	Hubbard Rural Fire Protection District	799,130	50,975	46,441	67,325	170,652	79	1,139	0	0	0	57,502	120,563	97,805	(16,142)	202,226
2830	Netarts-Oceanside Rural Fire Protection District	370,106	23,608	21,509	31,181	31,856	87	528	0	0	90,740	38,235	55,837	9,895	(21,029)	44,703
2831	Oregon Advanced Technology Consortium, Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2832	Careoregon	0	0	0	0	57,811	2,448	0	0	0	84,596	13,919	0	3,198	(2,027)	1,171
2833	Boardman Rural Fire Protection District	1,997,490	127,415	116,084	168,284	522,776	199,982	2,847	0	0	96,568	58,680	301,356	152,550	25,543	479,449
2834	Crescent Rural Fire Protection District	751,956	47,966	43,700	63,351	358,465	50,871	1,072	0	0	205,533	16,703	113,446	20,355	1,125	134,926
2835	North Clackamas County Water Commission	578,057	36,873	33,594	48,700	56,168	207,598	824	0	0	119,365	32,385	87,210	8,123	31,518	126,851
2836	Regional Organized Crime Narcotics Task Force	0	0	0	0	0	0	0	0	0	0	0	0	0	77	77
2837	NORCOM	2,654,148	169,302	154,246	223,606	165,869	58,272	3,783	0	0	446,491	104,703	400,424	(57,576)	(53,462)	289,386
2838	High Desert Parks & Recreation District	74,624	4,760	4,337	6,287	19,813	1,364	106	0	0	13,818	2,915	11,258	936	(1,388)	10,806
2839	North Morrow Vector Control District	266,703	17,012	15,499	22,469	3,736	23,761	380	0	0	32,882	6,013	40,237	(6,155)	3,669	37,751
2840	Cannon Beach Rural Fire Protection District	1,604,034	102,318	93,218	135,136	616,940	189,423	2,286	0	0	86,156	7,253	241,996	161,101	48,716	451,813
2841	Jefferson County Soil & Water Conservation District	160,322	10,227	9,317	13,507	12,270	22,200	229	0	0	47,116	6,551	24,187	(678)	4,398	27,907
2842	Tualatin Valley Water District	17,612,947	1,123,489	1,023,576	1,483,850	1,680,145	184,118	25,104	0	0	997,217	705,674	2,657,219	27,908	250,987	2,936,114
2843	Yachats Rural Fire Protection District	999,584	63,761	58,091	84,213	124,875	26,279	1,425	0	0	113,270	36,689	150,805	(2,894)	(16,426)	131,485
2844	Crook County Rural Fire Protection District 1	6,330,868	403,831	367,918	533,361	197,859	180,314	9,023	0	0	507,826	166,878	955,121	69,993	(62,053)	963,061
2845	Sunrise Water Authority	1,587,661	101,273	92,267	133,757	328,353	53,451	2,263	0	0	208,831	41,605	239,526	(43,577)	117,782	313,731
2846	Jefferson County Library District	713,892	45,538	41,488	60,144	119,821	26,634	1,018	0	0	7,954	9,200	107,703	34,573	17,487	159,763
2847	Sweet Home Fire and Ambulance District	3,163,773	201,810	183,863	266,541	138,821	231,089	4,509	0	0	387,336	71,820	477,310	(43,855)	8,932	442,387
2848	Lane Transit District	3,399	217	198	286	0	0	5	0	0	310	1,027	513	(109)	(465)	(61)
2849	Lebanon Aquatic District	666,647	42,524	38,742	56,163	50,345	6,271	950	0	0	33,887	22,141	100,575	19,917	(14,521)	105,971
2850	Lake County 4-H & Extension Service	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	9	0	0	0	565	0	0	(5,193)	(14)	(5,207)
2852	Ochoco Irrigation District	870,942	55,555	50,615	73,375	47,163	5,520	1,241	0	0	144,977	43,915	131,397	(23,738)	(27,479)	80,180
2853	Mill City Rural Fire Protection District	0	0	0	0	3,657	15,934	0	0	0	56,744	3,696	0	(14,677)	2,240	(12,437)
2854	Sunset Empire Transportation District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2855	Harney Hospital	18,569,865	1,184,529	1,079,187	1,564,468	126,750	28,942	26,468	0	0	2,481,018	667,667	2,801,587	(649,214)	(477,114)	1,675,259
2856	Mid-Columbia Council Of Governments	41,919	2,674	2,436	3,532	7,072	0	60	0	0	8,896	12,676	6,324	(70)	(5,371)	883

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 D

Schedule of Pension Amounts by Employer

June 30, 2025 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,331,724,890**	**1,424,489,267**	**1,297,807,289**	**1,881,396,123**	**1,540,146,320**	**953,580,785**	**31,829,500**	**-**	**-**	**1,540,146,295**	**953,580,805**	**3,369,129,043**	**(43)**	**25**	**3,369,129,025**
2857	Sunriver Service District	4,324,916	275,876	251,342	364,364	459,588	204,017	6,164	0	0	746,544	157,412	652,489	(40,680)	(34,476)	577,333
2858	Nesika Beach-Ophir Water District	325,760	20,779	18,932	27,444	114,970	7,200	464	0	0	62,584	17,188	49,146	14,262	(5,539)	57,869
2859	South Lane County Fire and Rescue	5,920,993	377,687	344,098	498,830	509,597	182,220	8,439	0	0	907,480	169,691	893,285	(27,691)	(31,267)	834,327
2860	Coos County Airport District	2,060,403	131,428	119,740	173,584	269,363	50,281	2,937	0	0	25,735	56,748	310,848	94,989	(12,166)	393,671
2861	Mt Angel Fire District	223,625	14,265	12,996	18,840	68,367	27,716	319	0	0	17,373	520	33,738	19,589	8,492	61,819
2864	Tri-City Water and Sanitary Authority	762,695	48,651	44,324	64,255	40,728	8,128	1,087	0	0	114,113	28,674	115,066	(19,130)	(17,274)	78,662
2865	Tri-County Cooperative Weed Management Area	123,919	7,904	7,202	10,440	24,747	3,655	177	0	0	16,017	4,283	18,695	4,408	(915)	22,188
2866	Jefferson Behavioral Health	0	0	0	0	0	0	0	0	0	2,619	458	0	(1,231)	(478)	(1,709)
2867	West Multnomah Soil And Water Conservation District	1,432,308	91,364	83,239	120,669	46,547	61,560	2,041	0	0	335,263	45,259	216,089	(40,801)	(11,743)	163,545
2869	Nehalem Bay Fire & Rescue	748,740	47,760	43,513	63,080	127,305	73,709	1,067	0	0	420,653	41,398	112,960	(6,890)	(2,922)	103,148
2870	Clackamas River Water Providers	212,752	13,571	12,364	17,924	19,327	5,966	303	0	0	9,560	3,027	32,097	6,270	1,038	39,405
2872	Emergency Communications of Southern Oregon	6,925	442	402	583	853	0	10	0	0	1,535	2,142	1,045	(72)	(942)	31
2873	Mosier Fire District	150,451	9,597	8,743	12,675	67,274	2,225	214	0	0	27,575	8,526	22,698	2,706	(1,839)	23,565
2874	Umatilla-Morrow Radio and Data District	186,345	11,887	10,829	15,699	14,634	15,979	266	0	0	12,288	1,573	28,113	1,640	5,942	35,695
2876	Oregon Municipal Electric Utilities Association	132,892	8,477	7,723	11,196	11,469	3,068	189	0	0	4,457	3,834	20,049	7,990	(1,769)	26,270
2877	Mid-Columbia Fire And Rescue V1-801	3,722,739	237,465	216,347	313,632	852,302	169,885	5,306	0	0	573,834	106,977	561,640	132,785	(7,958)	686,467
2878	Yamhill Fire Protection District	178,455	11,383	10,371	15,034	67,168	3,176	254	0	0	77,404	16,678	26,923	8,569	(2,867)	32,625
2879	LaGrande Rural Fire Protection District	0	0	0	0	0	5,497	0	0	0	0	0	0	(6,715)	3,715	(3,000)
2880	Oregon Health & Science University	593,681,013	37,869,543	34,501,748	50,016,251	21,859,007	1,021,904	846,176	0	0	17,303,752	19,227,953	89,567,105	(4,053,577)	(8,331,079)	77,182,449
2881	Lake Chinook Fire and Rescue District	149,966	9,566	8,715	12,634	42,315	15,831	214	0	0	0	8,404	22,625	12,200	1,099	35,924
2883	Lane Fire Authority	8,529,643	544,086	495,700	718,603	248,447	479,573	12,157	0	0	965,226	203,944	1,286,845	(263,093)	(9,632)	1,014,120
2884	North Central Public Health District	2,567,025	163,745	149,183	216,266	352,347	59,285	3,659	0	0	805,030	109,701	387,280	(128,458)	(40,673)	218,149
2885	Siletz Rural Fire Protection District	54	3	3	5	8,113	36,005	0	0	0	23,363	614	8	(17,663)	9,060	(8,595)
2886	Idanha-Detroit Rural Fire Protection District	145,632	9,290	8,463	12,269	36,751	13,743	208	0	0	43,141	1,256	21,971	(105,307)	384	(82,952)
2887	Umatilla County Fire District 1	8,631,357	550,574	501,611	727,172	697,173	276,814	12,302	0	0	1,139,912	253,002	1,302,190	(3,462)	(41,903)	1,256,825
2888	Oak Lodge Water Services District	4,618,982	294,634	268,432	389,139	175,939	616,397	6,583	0	0	502,814	0	696,854	(173,355)	386,922	910,421
2889	Mid-Valley Behavioral Care Network	31,829	2,030	1,850	2,682	0	0	45	0	0	101,245	14,900	4,802	(95,137)	(10,131)	(100,466)
2890	Central Cascades Fire and EMS	72,893	4,650	4,236	6,141	11,044	11,319	104	0	0	7,003	1,781	10,997	10,178	1,763	22,938
2891	Grant County Emergency Communications Agency	301,188	19,212	17,504	25,374	101,008	8,989	429	0	0	35,060	8,348	45,439	42,719	2,478	90,636
2892	Lake Health District	0	0	0	0	0	0	0	0	0	1,316	0	0	(2,439)	226	(2,213)
2894	Greater Toledo Pool Recreation District	0	0	0	0	1,992	15	0	0	0	7,083	1,074	0	50	(414)	(364)
2895	Western Lane Fire and EMS Authority	6,101,572	389,205	354,593	514,043	1,125,749	667,400	8,697	0	0	996,497	126,266	920,528	25,014	157,070	1,102,612
2897	Morrow County	590,250	37,651	34,302	49,727	220,368	98,176	841	0	0	0	0	89,049	76,113	34,911	200,073
2898	Adair Rural Fire Protection District	83,702	5,339	4,864	7,052	42,002	0	119	0	0	6,976	15,613	12,628	11,142	(4,054)	19,716
2899	New Carlton Fire District	475,655	30,341	27,643	40,073	261,894	52,372	678	0	0	0	0	71,761	66,411	16,893	155,065
2900	Clatsop Community College	11,620,009	741,214	675,296	978,959	168,609	0	16,562	0	0	519,803	1,098,757	1,753,080	87,514	(554,396)	1,286,198
2901	Blue Mountain Community College	12,779,439	815,171	742,677	1,076,638	253,482	0	18,215	0	0	3,304,220	1,650,244	1,928,001	(892,590)	(776,948)	258,463
2902	Treasure Valley Community College	11,754,033	749,763	683,085	990,250	1,925,389	0	16,753	0	0	837,093	2,668,801	1,773,300	(129,466)	(1,019,009)	624,825
2903	Umpqua Community College	12,226,660	779,910	710,552	1,030,068	4,243,955	4,451,114	17,427	0	0	3,780,200	2,054,550	1,844,604	(1,099,865)	2,286,976	3,031,715
2904	Lane Community College	29,841,875	1,903,544	1,734,259	2,514,109	13,233,183	18,397,581	42,534	0	0	15,333,678	5,245,690	4,502,166	(4,916,344)	10,282,660	9,868,482
2905	Mt Hood Community College	40,827,286	2,604,278	2,372,676	3,439,604	13,535,235	14,381,834	58,191	0	0	13,808,636	7,786,503	6,159,506	(3,126,359)	6,650,950	9,684,097
2906	Klamath Community College	18,942,430	1,208,294	1,100,839	1,595,856	685,033	603,373	26,999	0	0	1,095,143	374,873	2,857,795	141,400	(115,136)	2,884,059
2908	Clackamas Community College	34,164,594	2,179,281	1,985,474	2,878,288	9,568,284	12,547,416	48,695	0	0	9,793,060	4,081,127	5,154,323	(3,150,586)	7,008,613	9,012,350
2910	Linn-Benton Community College	49,329,583	3,146,620	2,866,787	4,155,903	619,809	0	70,310	0	0	2,243,895	4,399,962	7,442,226	(347,139)	(2,212,827)	4,882,260
2918	Portland Community College	133,494,163	8,515,285	7,758,008	11,246,574	42,326,849	0	190,270	0	0	21,341,857	26,089,730	20,139,916	3,637,981	(10,162,585)	13,615,312
2919	Chemeketa Community College	44,410,887	2,832,868	2,580,937	3,741,514	6,927,128	13,718,542	63,299	0	0	11,471,954	6,789,949	6,700,155	(5,177,472)	7,115,687	8,638,370
2922	Rogue Community College	16,812,249	1,072,415	977,043	1,416,393	5,807,756	8,004,662	23,963	0	0	7,532,892	2,777,486	2,536,420	(2,639,590)	4,443,679	4,340,509
2995	Oregon Coast Community College	5,624,165	358,752	326,848	473,823	444,067	0	8,016	0	0	565,665	414,347	848,503	87,847	(202,261)	734,089
2996	Columbia Gorge Community College	10,484,559	668,786	609,310	883,300	869,763	0	14,944	0	0	362,378	717,102	1,581,778	175,019	(322,524)	1,434,273
2997	Tillamook Bay Community College	4,711,005	300,504	273,780	396,891	997,408	749,297	6,715	0	0	914,531	345,714	710,737	65,852	27,118	803,707
2998	Southwestern Community College	15,173,639	967,891	881,815	1,278,344	321,009	0	21,627	0	0	1,705,047	2,237,201	2,289,207	(469,931)	(1,014,216)	805,060
2999	Central Oregon Community College	42,151,895	2,688,772	2,449,656	3,551,200	709,915	108,984	60,079	0	0	2,668,202	1,358,662	6,359,346	(1,135,992)	(953,595)	4,269,759
3003	Baker School District 5J	18,035,512	1,150,444	1,048,133	1,519,450	7,651,423	5,102,623	25,706	0	0	4,382,908	1,994,036	2,720,971	(151,732)	2,855,056	5,424,295
3008	Huntington School District 16J	1,266,019	80,756	73,575	106,659	38,574	199,891	1,804	0	0	143,032	23,580	191,001	(50,396)	54,028	194,633
3016	Burnt River High School	752,394	47,993	43,725	63,387	105,575	111,668	1,072	0	0	195,923	12,915	113,512	(53,035)	24,995	85,472
3027	Pine-Eagle School District 61	3,652,820	233,005	212,284	307,742	172,064	204,158	5,206	0	0	407,478	66,427	551,091	(48,288)	34,753	537,556
3037	Alsea School	4,322,379	275,715	251,195	364,150	1,965,232	231,016	6,161	0	0	3,937,012	234,649	652,106	11,858	85,040	749,004
3039	Corvallis School District 509J	74,762,776	4,768,945	4,344,836	6,298,591	4,648,737	0	106,560	0	0	4,991,582	5,209,344	11,279,265	555,924	(2,469,877)	9,365,312
3043	Philomath School District 17J	17,312,822	1,104,345	1,006,134	1,458,565	233,751	36,161	24,676	0	0	319,328	455,730	2,611,940	22,783	(307,212)	2,327,511
3049	Monroe Elementary School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3075	West Linn School District	66,161,929	4,220,317	3,844,998	5,573,989	22,931,276	29,559,140	94,301	0	0	25,203,879	3,309,045	9,981,678	(8,232,382)	18,733,507	20,482,803
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	6,459,576	412,041	375,398	544,204	153,160	601,421	9,207	0	0	695,488	119,635	974,539	(273,990)	263,025	963,574
3122	Oregon City School District 62	44,764,025	2,855,394	2,601,459	3,771,265	11,619,987	18,855,461	63,802	0	0	15,925,676	4,309,293	6,753,432	(5,701,986)	11,482,433	12,533,879
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	19,629,372	1,252,112	1,140,760	1,653,729	4,562,820	0	27,978	0	0	1,175,784	4,649,366	2,961,432	830,015	(1,697,504)	2,093,943
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	Clatsop County School District 1C	18,923,893	1,207,111	1,099,761	1,594,294	4,640,963	0	26,972	0	0	1,254,126	4,525,952	2,854,998	858,031	(1,717,289)	1,995,740

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Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2025 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,331,724,890**	**1,424,489,267**	**1,297,807,289**	**1,881,396,123**	**1,540,146,320**	**953,580,785**	**31,829,500**	**-**	**-**	**1,540,146,295**	**953,580,805**	**3,369,129,043**	**(43)**	**25**	**3,369,129,025**
3186	Jewell School District 8	4,230,732	269,869	245,869	356,429	180,044	205,938	6,030	0	0	791,339	79,442	638,279	(193,562)	22,717	467,434
3187	Seaside Schools	17,710,630	1,129,720	1,029,253	1,492,080	566,029	99,414	25,243	0	0	865,832	622,336	2,671,957	(279,246)	(314,355)	2,078,356
3195	Warrenton-Hammond School District	11,524,789	735,140	669,763	970,937	519,029	126,827	16,426	0	0	723,621	261,213	1,738,715	(265,392)	(129,093)	1,344,230
3230	Vernonia School District	6,829,140	435,615	396,875	575,339	211,153	561,110	9,734	0	0	1,076,276	147,935	1,030,294	(217,231)	110,209	923,272
3241	Coquille School District 8	15,038,420	959,266	873,957	1,266,952	281,145	1,280,009	21,434	0	0	733,211	344,015	2,268,807	19,260	254,778	2,542,845
3242	Coos Bay School District 9	28,974,649	1,848,226	1,683,861	2,441,047	630,736	356,130	41,298	0	0	2,454,167	836,772	4,371,330	(655,639)	(369,836)	3,345,855
3245	North Bend Public Schools	21,903,423	1,397,169	1,272,917	1,845,313	784,338	17,645	31,219	0	0	2,967,878	910,902	3,304,512	(345,788)	(500,226)	2,458,498
3252	Powers School District	2,404,151	153,355	139,717	202,544	49,018	183,051	3,427	0	0	111,269	43,995	362,708	(41,923)	32,526	353,311
3257	Myrtle Point School District 41	6,875,237	438,556	399,554	579,223	156,774	693,675	9,799	0	0	802,575	132,616	1,037,249	(256,791)	146,977	927,435
3264	Bandon School District	7,997,757	510,158	464,789	673,792	195,404	739,707	11,399	0	0	960,343	145,178	1,206,601	(292,164)	143,149	1,057,586
3274	Crook County School District	31,944,670	2,037,677	1,856,463	2,691,265	5,095,971	0	45,531	0	0	1,110,833	5,418,723	4,819,409	1,264,543	(2,228,538)	3,855,414
3275	Port Orford-Langlois School District 2Cj	3,439,159	219,376	199,867	289,741	61,891	348,141	4,902	0	0	307,303	63,425	518,857	(70,028)	71,979	520,808
3277	Curry County School District 3C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3281	Ophir School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	12,484,685	796,369	725,547	1,051,806	1,222,953	0	17,794	0	0	912,683	1,905,844	1,883,532	(185,378)	(856,009)	842,145
3288	Central Curry School District 1	5,501,079	350,901	319,695	463,453	129,496	399,217	7,841	0	0	239,412	83,875	829,933	(78,873)	104,492	855,552
3291	Bend-La Pine Public Schools	185,957,707	11,861,814	10,806,925	15,666,506	2,339,285	444,258	265,046	0	0	13,572,707	6,349,547	28,054,954	(3,286,578)	(3,388,326)	21,380,050
3296	Sisters School District	13,006,874	829,679	755,894	1,095,799	1,774,498	0	18,539	0	0	22,493	1,869,897	1,962,313	583,797	(740,893)	1,805,217
3307	Oakland School District	6,755,778	430,935	392,612	569,159	277,156	516,357	9,629	0	0	245,894	108,279	1,019,227	(161,455)	161,930	1,019,702
3310	Roseburg Public Schools	31,296,392	1,996,325	1,818,789	2,636,649	11,012,533	7,733,215	44,607	0	0	9,126,068	5,752,555	4,721,605	(1,923,644)	3,625,759	6,423,720
3316	Glide School District 12	8,595,291	548,274	499,515	724,133	580,688	29,367	12,251	0	0	376,486	288,749	1,296,749	(5,466)	(175,237)	1,116,046
3318	Days Creek School District 15	2,784,549	177,620	161,824	234,592	114,986	345,931	3,969	0	0	361,270	53,555	420,098	(28,396)	81,610	473,312
3319	South Umpqua School District	7,496,559	478,188	435,662	631,568	2,908,135	0	10,685	0	0	1,170,275	1,720,222	1,130,986	463,180	(664,214)	929,952
3320	Camas Valley School District 21	2,979,043	190,026	173,127	250,977	107,208	130,884	4,246	0	0	82,960	40,272	449,440	(56,554)	53,890	446,776
3321	North Douglas School District 22	4,015,789	256,158	233,377	338,321	100,234	396,525	5,724	0	0	424,877	78,443	605,852	(103,020)	80,280	583,112
3324	Yoncalla School District 32	3,860,550	246,256	224,356	325,242	146,765	297,498	5,502	0	0	363,299	81,588	582,431	(18,793)	55,001	618,639
3325	Elkton School District 34	3,373,419	215,183	196,046	284,203	48,257	242,020	4,808	0	0	259,922	61,278	508,939	(69,937)	39,772	478,774
3331	Umpqua School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3335	Riddle School District	4,158,888	265,286	241,694	350,377	76,660	410,872	5,928	0	0	580,637	80,877	627,441	(193,904)	87,824	521,361
3338	Glendale 77	4,070,946	259,676	236,583	342,968	87,054	282,659	5,802	0	0	239,438	51,859	614,173	(109,039)	61,890	567,024
3349	Winston-Dillard Schools	9,438,854	602,083	548,539	795,202	4,602,867	0	13,453	0	0	1,546,661	1,980,112	1,424,015	1,074,739	(689,269)	1,809,485
3353	Sutherlin School District 130	11,875,591	757,517	690,150	1,000,491	1,747,870	0	16,926	0	0	736,188	2,428,602	1,791,639	185,326	(948,591)	1,028,374
3361	Arlington Public Schools	1,554,018	99,127	90,312	130,922	15,943	445,705	2,215	0	0	451,868	0	234,451	(156,527)	149,785	227,709
3364	Condon Admin School District 25J	1,700,976	108,501	98,852	143,303	95,300	296,333	2,424	0	0	203,751	11,340	256,622	(44,422)	95,552	307,752
3370	Prairie City School District 4	2,935,260	187,233	170,582	247,289	542,924	226,268	4,184	0	0	9,332	5,030	442,835	125,396	107,166	675,397
3372	Monument School District 8	428,334	27,322	24,893	36,086	268,674	23,431	611	0	0	134,503	24,574	64,622	(6,896)	22,320	80,046
3375	Dayville School District 16J	1,119,887	71,435	65,082	94,348	95,893	111,363	1,596	0	0	206,709	8,039	168,954	(33,843)	27,110	162,221
3376	Long Creek Schools	761,134	48,551	44,233	64,124	23,798	82,958	1,085	0	0	185,233	23,275	114,830	(42,111)	15,384	88,103
3392	Burns-Slater School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3394	Crane Elementary School	1,939,722	123,730	112,727	163,417	118,980	226,912	2,765	0	0	33,603	18,064	292,641	80,848	64,161	437,650
3395	Pine Creek School	136,471	8,705	7,931	11,497	7,157	17,291	195	0	0	301	2,510	20,589	2,754	3,285	26,628
3396	Diamond School District 7	209,440	13,360	12,172	17,645	131,315	35,131	299	0	0	47,066	2,354	31,598	13,809	10,056	55,463
3397	Suntex School District	95,729	6,106	5,563	8,065	12,457	19,704	136	0	0	36,994	3,484	14,442	(17,757)	1,974	(1,341)
3398	Prewsey School	198,857	12,685	11,557	16,753	99,096	9,984	283	0	0	125,359	7,685	30,001	1,361	456	31,818
3399	Frenchglen School District	248,630	15,860	14,449	20,947	64,610	15,618	354	0	0	49,402	1,730	37,510	2,573	4,972	45,055
3405	Fields-Trout Creek 33	305,107	19,462	17,731	25,705	5,933	12,377	435	0	0	43,847	12,329	46,031	(9,203)	(3,013)	33,815
3407	Crane Union High School	1,851,327	118,092	107,590	155,970	117,205	207,665	2,639	0	0	70,140	27,202	279,305	52,106	53,860	385,271
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	53,197,809	3,393,366	3,091,588	4,481,792	3,417,925	151,881	75,823	0	0	1,796,028	2,816,324	8,025,815	175,013	(1,066,878)	7,133,950
3414	Phoenix-Talent School District	26,699,471	1,703,098	1,551,639	2,249,369	3,273,219	1,663	38,055	0	0	1,334,602	2,297,620	4,028,079	686,658	(766,911)	3,947,826
3415	Ashland Public Schools	37,130,649	2,368,478	2,157,846	3,128,171	987,008	1,771,595	52,922	0	0	4,397,693	720,318	5,601,804	(878,052)	364,734	5,088,486
3416	Central Point School District 6	54,103,936	3,451,165	3,144,248	4,558,131	0	4,092,312	77,115	0	0	5,583,163	1,082,104	8,162,520	(2,163,339)	766,706	6,765,887
3417	Eagle Point School District 9	46,249,058	2,950,121	2,687,762	3,896,376	0	3,528,513	65,919	0	0	1,914,845	771,624	6,977,475	(693,484)	779,367	7,063,358
3424	Rogue River School District	10,862,950	692,923	631,300	915,178	359,441	679,331	15,483	0	0	1,156,857	201,822	1,638,865	(131,619)	136,141	1,643,387
3432	Prospect School District	3,087,341	196,934	179,421	260,101	157,925	343,809	4,400	0	0	195,872	55,856	465,779	(17,647)	81,287	529,419
3439	Butte Falls School District	2,928,145	186,780	170,169	246,689	0	253,794	4,173	0	0	411,674	58,954	441,762	(118,676)	54,950	378,036
3440	Pinehurst School	370,448	23,630	21,529	31,209	31,580	6,993	528	0	0	36,596	14,173	55,888	8,070	(1,234)	62,724
3445	Culver School District 4	8,652,753	551,939	502,854	728,974	322,247	845,358	12,333	0	0	1,081,246	230,673	1,305,418	(194,645)	162,638	1,273,411
3446	Ashwood School	31,579	2,014	1,835	2,660	14,247	13,569	45	0	0	51,804	2,290	4,764	1,312	10,010	16,086
3447	Madras School District	27,659,782	1,764,354	1,607,447	2,330,273	9,587,989	8,221,533	39,424	0	0	6,805,058	2,451,560	4,172,959	(1,461,614)	4,978,349	7,689,694
3451	Black Butte School District	488,544	31,163	28,392	41,159	88,712	21,080	696	0	0	137,547	15,559	73,705	(14,982)	26,562	85,285
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	74,117,030	4,727,754	4,307,308	6,244,188	0	5,804,576	105,639	0	0	8,518,137	1,438,528	11,181,843	(3,418,242)	1,089,194	8,852,795
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	86,932,876	5,545,248	5,052,101	7,323,894	236,615	7,450,418	123,906	0	0	3,297,022	1,557,571	13,115,336	(1,447,919)	1,740,072	13,407,489
3457	Klamath Falls City Schools	37,655,288	2,401,944	2,188,336	3,172,371	788,474	3,160,643	53,670	0	0	2,431,476	650,436	5,680,955	(838,413)	682,219	5,524,761
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	4,826,024	307,841	280,464	406,581	1,774,771	3,149,121	6,879	0	0	2,830,236	0	728,090	(847,057)	2,089,250	1,970,283
3462	Paisley School District	2,296,231	146,471	133,445	193,452	187,760	165,069	3,273	0	0	156,320	38,257	346,426	(69,705)	70,786	347,507
3463	North Lake School District 14	3,761,384	239,930	218,593	316,888	117,463	473,232	5,361	0	0	76,935	69,455	567,470	(2,208)	183,461	748,723
3464	Plush School District	221,171	14,108	12,853	18,633	13,441	25,041	315	0	0	45,384	3,977	33,368	(6,429)	6,984	33,923
3465	Adel School District 21	315,829	20,146	18,354	26,608	96,797	21,085	450	0	0	4,321	1,358	47,648	12,384	7,689	67,721
3470	Pleasant Hill School District	10,332,373	659,078	600,465	870,479	1,744	746,285	14,727	0	0	737,555	190,372	1,558,818	(322,339)	157,510	1,393,989

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Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2025 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,331,724,890**	**1,424,489,267**	**1,297,807,289**	**1,881,396,123**	**1,540,146,320**	**953,580,785**	**31,829,500**	**-**	**-**	**1,540,146,295**	**953,580,805**	**3,369,129,043**	**(43)**	**25**	**3,369,129,025**
3473	Eugene School District 4J	228,082,591	14,548,863	13,255,010	19,215,430	10,596,983	6,454,297	325,087	0	0	4,935,967	4,364,819	34,410,225	(827,058)	(517,221)	33,065,946
3487	Springfield School District 19	57,469,417	3,665,842	3,339,833	4,841,665	21,602,254	27,118,295	81,911	0	0	25,993,027	7,538,673	8,670,261	(8,077,504)	15,955,297	16,548,054
3494	Fern Ridge School District	10,646,592	679,122	618,726	896,951	196,457	0	15,175	0	0	1,024,302	926,027	1,606,224	(300,577)	(438,134)	867,513
3498	Mapleton School District	3,057,709	195,044	177,699	257,605	37,980	430,071	4,358	0	0	374,786	58,888	461,309	(91,594)	96,558	466,273
3502	Creswell School District 40	12,654,730	807,216	735,429	1,066,132	10,244	491,407	18,037	0	0	1,184,481	288,413	1,909,186	(469,529)	(25,457)	1,414,200
3506	South Lane School District	16,467,970	1,050,454	957,035	1,387,388	7,405,149	7,067,851	23,472	0	0	5,686,233	2,857,294	2,484,480	(1,498,212)	3,778,758	4,765,026
3510	Bethel School District	33,240,277	2,120,321	1,931,757	2,800,416	9,225,551	20,487,878	47,377	0	0	14,667,510	0	5,014,874	(6,033,405)	13,646,644	12,628,113
3517	Crow-Applegate-Lorane District 66	4,328,815	276,125	251,569	364,693	126,887	251,109	6,170	0	0	460,015	114,451	653,077	(121,971)	29,122	560,228
3519	McKenzie School District	4,295,842	274,022	249,653	361,915	136,659	186,190	6,123	0	0	407,978	77,114	648,103	(46,251)	18,504	620,356
3520	Junction City School District 69	10,536,206	672,080	612,311	887,651	1,256,866	814,159	15,017	0	0	1,532,819	193,875	1,589,570	(324,241)	255,104	1,520,433
3522	Lowell School District	5,617,050	358,299	326,435	473,223	8,425	211,185	8,006	0	0	515,887	144,376	847,430	(160,987)	(33,412)	653,031
3524	Oakridge School District	3,554,134	226,710	206,548	299,428	795,256	2,077,033	5,066	0	0	1,284,312	0	536,203	(680,160)	1,346,188	1,202,231
3527	Marcola School District 79	6,060,341	386,575	352,196	510,570	265,948	458,102	8,638	0	0	76,302	96,537	914,308	121,917	90,080	1,126,305
3533	Triangle Lake Schools	4,458,181	284,377	259,087	375,591	444,558	388,424	6,354	0	0	440,874	30,662	672,594	(18,174)	117,049	771,469
3537	Siuslaw School District 97J	17,434,389	1,112,099	1,013,199	1,468,807	1,941,381	0	24,849	0	0	477,181	1,484,912	2,630,281	583,065	(638,078)	2,575,268
3579	Lincoln County School District	21,739,691	1,386,725	1,263,401	1,831,519	12,115,052	0	30,986	0	0	5,023,897	4,280,957	3,279,810	1,483,144	(1,565,715)	3,197,239
3582	Linn County School District 5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	0	0	0	0	0	335	0	0	0	0	0	0	0	255	255
3610	Harrisburg Elementary School District 42J	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
3615	Central Linn School District 552C	8,191,804	522,536	476,066	690,140	196,806	295,253	11,676	0	0	750,585	148,759	1,235,876	(278,995)	25,632	982,513
3618	Sweet Home School District 55	18,043,808	1,150,973	1,048,615	1,520,149	2,484,142	80,635	25,718	0	0	1,536,321	2,694,460	2,722,222	262,765	(1,062,787)	1,922,200
3626	Wyatt School District 63Cj	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3647	Scio School District 95C	5,895,455	376,057	342,614	496,678	53,889	607,844	8,403	0	0	948,846	133,725	889,432	(394,560)	491,433	986,305
3665	Santiam Canyon School District	7,020,674	447,833	408,006	591,476	286,579	0	10,007	0	0	75,084	649,253	1,059,191	179,639	(331,129)	907,701
3676	Harrisburg High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3684	Ontario School District 8C	29,096,983	1,856,029	1,690,970	2,451,353	1,824,482	10,095	41,472	0	0	1,412,535	1,226,185	4,389,786	109,870	(675,794)	3,823,862
3687	Juntura Grade School	155,992	9,950	9,065	13,142	39,355	13,718	222	0	0	21,788	3,658	23,534	12,673	1,434	37,641
3689	Vale School District 15	0	0	0	0	0	675	0	0	0	0	0	0	0	391	391
3694	Nyssa School District 26	15,683,637	1,000,423	911,454	1,321,310	222,694	1,362,949	22,354	0	0	1,439,716	295,622	2,366,149	(337,351)	286,704	2,315,502
3696	Annex Elementary School	1,361,384	86,840	79,117	114,693	46,427	251,173	1,940	0	0	159,722	27,868	205,389	(27,592)	78,625	256,422
3707	Adrian School District 61	3,779,680	241,097	219,656	318,429	348,113	396,809	5,387	0	0	450,307	63,628	570,230	(65,787)	102,650	607,093
3709	Harper School District 66	2,247,442	143,359	130,610	189,342	95,739	337,299	3,203	0	0	167,059	44,993	339,066	(16,948)	86,182	408,300
3712	W W Jones School	310,203	19,787	18,027	26,134	15,604	19,304	442	0	0	8,280	4,356	46,800	(135)	3,122	49,787
3715	Vale High School	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
3727	Aumsville Elementary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3729	Jefferson School District 14Cj	7,429,687	473,923	431,776	625,934	856,907	0	10,590	0	0	689,676	1,450,454	1,120,897	(76,806)	(547,692)	496,399
3730	North Marion School District 15	10,583,726	675,111	615,073	891,654	4,055,546	3,815,037	15,085	0	0	4,325,034	1,911,362	1,596,739	(1,096,279)	1,992,827	2,493,287
3732	Marion Elementary School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	477,993,459	30,490,101	27,778,570	40,269,842	30,308,015	57,282	681,286	0	0	33,897,571	24,563,798	72,113,626	(3,868,390)	(11,732,090)	56,513,146
3750	St Paul School District	4,028,362	256,960	234,108	339,380	137,881	300,592	5,742	0	0	200,759	34,258	607,748	(120,329)	101,940	589,359
3759	Eldriedge Elementary	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
3761	Bethany Elementary	0	0	0	0	0	0	0	0	0	0	0	0	0	35	35
3763	Butte Creek School	0	0	0	0	0	1,747	0	0	0	0	0	0	0	502	502
3769	Scotts Mills School	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
3772	Stayton School District 77J	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3780	Mt Angel School District 91	7,777,110	496,084	451,966	655,204	0	707,477	11,085	0	0	1,403,363	187,025	1,173,312	(549,979)	110,927	734,260
3781	Silver Crest School District 93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3786	Woodburn School District	77,192,950	4,923,960	4,486,065	6,503,327	23,617	5,687,704	110,023	0	0	3,914,022	1,386,576	11,645,899	(1,326,470)	1,116,925	11,436,354
3794	Detroit School District 123J	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
3806	Cloverdale School District 144	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3809	Morrow County Schools	20,678,101	1,319,008	1,201,707	1,742,082	4,403,757	4,686,916	29,473	0	0	3,464,188	640,290	3,119,651	(712,018)	3,003,103	5,410,736
3818	Portland Public Schools	398,389,513	25,412,349	23,152,390	33,563,394	131,853,846	94,372,106	567,826	0	0	97,908,525	73,996,209	60,103,986	(11,695,047)	36,646,732	85,055,671
3820	Parkrose School District	11,229,008	716,273	652,573	946,018	6,038,824	8,837,363	16,005	0	0	8,804,899	2,464	1,694,091	(2,905,769)	5,744,556	4,532,878
3821	Gresham Grade School District 4	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
3824	Reynolds School District	122,820,677	7,834,448	7,137,719	10,347,358	15,129,289	0	175,057	0	0	3,983,846	18,406,452	18,529,635	1,597,573	(6,855,758)	13,271,450
3842	Corbett School District 39	14,505,275	925,258	842,973	1,222,036	65,567	537,342	20,674	0	0	561,471	265,993	2,188,373	(253,557)	34,861	1,969,677
3843	David Douglas School District	152,990,447	9,758,908	8,891,034	12,889,091	0	6,581,477	218,058	0	0	10,433,234	3,273,629	23,081,269	(5,767,609)	90,806	17,404,466
3847	Riverdale School	8,226,916	524,776	478,107	693,099	673,760	15,287	11,726	0	0	718,292	780,049	1,241,173	(135,124)	(288,982)	817,067
3848	Barlow-Gresham Uhs District U2-20Jt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3850	Dallas School District	16,889,412	1,077,337	981,527	1,422,894	5,203,430	11,557,640	24,073	0	0	8,427,698	0	2,548,062	(3,541,646)	7,661,143	6,667,559
3859	Central School District 13J	37,095,507	2,366,237	2,155,804	3,125,211	2,348,100	0	52,872	0	0	1,302,164	3,624,095	5,596,502	507,502	(1,559,897)	4,544,107
3865	Perrydale School District 21	3,677,582	234,584	213,723	309,828	33,016	223,834	5,242	0	0	558,113	95,830	554,827	(176,514)	11,859	390,172
3887	Falls City School District	4,492,897	286,592	261,105	378,516	1,167,992	0	6,404	0	0	46,744	420,350	677,832	320,473	(196,824)	801,481
3894	Sherman County School District 9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3902	Tillamook Public Schools	12,790,290	815,863	743,307	1,077,552	4,179,465	3,002,530	18,230	0	0	3,510,218	2,517,444	1,929,638	(331,924)	1,092,062	2,689,776
3920	Neah-Kah-Nie School District	13,252,427	845,342	770,164	1,116,486	202,802	1,214,192	18,889	0	0	950,562	258,448	1,999,359	(424,530)	252,603	1,827,432
3927	Echo School District	2,371,846	151,295	137,840	199,823	669,158	800,689	3,381	0	0	689,514	241,855	357,834	(248,691)	461,902	571,045
3928	Umatilla School District 6R	11,644,947	742,804	676,746	981,060	2,792,379	2,671,612	16,598	0	0	2,233,847	419,565	1,756,843	(605,192)	1,675,476	2,827,127

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 D

Schedule of Pension Amounts by Employer

June 30, 2025 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,331,724,890**	**1,424,489,267**	**1,297,807,289**	**1,881,396,123**	**1,540,146,320**	**953,580,785**	**31,829,500**	**-**	**-**	**1,540,146,295**	**953,580,805**	**3,369,129,043**	**(43)**	**25**	**3,369,129,025**
3929	Ferndale School District 10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3931	Pendleton School District 16R	25,990,785	1,657,892	1,510,453	2,189,663	4,675,271	0	37,045	0	0	1,725,775	5,961,220	3,921,162	604,693	(2,296,894)	2,228,961
3935	Athena-Weston School District 29Rj	7,943,194	506,678	461,618	669,196	89,085	553,300	11,321	0	0	407,334	131,845	1,198,369	(94,269)	118,822	1,222,922
3936	Milton-Freewater Elementary School District 31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3942	Stanfield School District	5,179,859	330,411	301,027	436,391	552,452	0	7,383	0	0	377,981	712,148	781,472	64,075	(305,986)	539,561
3944	Ukiah School	730,953	46,626	42,479	61,581	84,979	115,385	1,042	0	0	171,322	18,343	110,277	(50,496)	25,679	85,460
3957	Helix School District	2,546,455	162,433	147,987	214,533	69,294	191,675	3,629	0	0	96,745	59,843	384,177	(47,258)	34,520	371,439
3958	Pilot Rock School District 2R	3,744,718	238,867	217,624	315,484	286,092	0	5,337	0	0	88,780	371,000	564,956	38,561	(165,075)	438,442
3959	Mcloughlin Union High School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3965	La Grande Public Schools	12,564,154	801,438	730,165	1,058,501	3,259,682	4,911,479	17,908	0	0	4,433,791	1,645,522	1,895,521	(1,337,551)	2,715,926	3,273,896
3966	Union County School District	3,965,998	252,982	230,484	334,126	259,587	4,891	5,653	0	0	95,776	238,068	598,340	29,237	(117,201)	510,376
3967	North Powder School District	3,673,129	234,300	213,464	309,453	92,908	394,942	5,235	0	0	385,242	66,793	554,155	(81,148)	100,170	573,177
3969	Imbler School District	3,405,890	217,254	197,933	286,938	56,800	442,401	4,854	0	0	598,846	93,977	513,838	(217,902)	97,159	393,095
3970	Cove School District	3,551,731	226,557	206,409	299,225	343,402	628,370	5,062	0	0	490,609	6,649	535,840	(134,821)	263,761	664,780
3973	Elgin School District 23	3,518,607	224,444	204,484	296,434	458,659	641,938	5,015	0	0	1,689,785	134,175	530,843	(305,285)	116,387	341,945
3986	Joseph School District 6	3,838,236	244,832	223,059	323,363	11,288	239,533	5,471	0	0	283,000	67,508	579,065	(106,023)	47,260	520,302
3990	Wallowa School	2,814,871	179,554	163,586	237,146	14,587	236,738	4,012	0	0	234,315	62,295	424,672	(90,439)	45,789	380,022
3993	Enterprise School District 21	4,716,411	300,849	274,094	397,347	47,688	246,526	6,722	0	0	475,818	101,368	711,553	(153,922)	45,006	602,637
4003	Troy School District 54	107,040	6,828	6,221	9,018	9,577	8,083	153	0	0	31,697	4,976	16,149	(6,515)	(325)	9,309
4008	Chenowith School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4012	Dufur Schools	5,087,348	324,510	295,651	428,597	262,153	517,421	7,251	0	0	672,491	77,847	767,515	(78,484)	134,291	823,322
4022	Maupin Grade School 84	0	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	0
4030	Hillsboro Elementary School District 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4034	Gaston Public Schools	5,564,965	354,976	323,408	468,835	694,521	0	7,932	0	0	222,309	942,805	839,572	2,947	(346,643)	495,876
4035	Banks School District	10,931,286	697,282	635,271	920,936	314,277	293,454	15,580	0	0	577,620	213,425	1,649,175	(257,850)	(39,515)	1,351,810
4047	Reedville School District 29	0	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	0
4062	Beaverton School District	483,131,658	30,817,855	28,077,177	40,702,724	24,326,288	2,864,871	688,609	0	0	45,285,736	17,328,889	72,888,813	(14,024,962)	(8,303,749)	50,560,102
4080	North Plains School District 70	0	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	0
4109	Spray School District 1	1,002,601	63,954	58,266	84,467	142,938	147,846	1,429	0	0	208,728	7,552	151,260	11,106	54,135	216,501
4114	Fossil School District 21J	2,408,823	153,653	139,989	202,938	326,198	314,199	3,433	0	0	48,903	12,785	363,413	52,854	99,508	515,775
4128	Yamhill Grade School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4135	Newberg School District 29Jt	45,361,819	2,893,526	2,636,200	3,821,628	5,838,134	0	64,654	0	0	3,289,541	6,205,178	6,843,619	193,841	(2,477,176)	4,560,284
4142	McMinnville Schools	70,900,739	4,522,595	4,120,394	5,973,223	1,798,828	59,266	101,055	0	0	5,552,056	3,033,233	10,696,609	(1,930,918)	(1,498,945)	7,266,746
4144	Sheridan School District 48J	8,641,107	551,196	502,178	727,993	750,590	616,644	12,316	0	0	1,660,664	102,647	1,303,661	(319,475)	174,878	1,159,064
4166	Yamhill-Carlton School District 1	5,675,391	362,020	329,825	478,139	2,405,334	0	8,089	0	0	999,238	1,228,186	856,231	313,042	(463,278)	705,995
4185	Lebanon School District Uh-1	0	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	0
4203	Victor Point School	0	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	0
4219	Grant County Education Service District	1,603,590	102,289	93,193	135,099	281,705	172,415	2,286	0	0	18,808	9,366	241,929	46,286	79,428	367,643
4220	Jefferson County Education Service District	1,035,748	66,068	60,192	87,259	6,860	761,408	1,476	0	0	375,686	0	156,261	(241,064)	469,909	385,106
4221	Marion Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4223	InterMountain Education Service District	18,836,040	1,201,508	1,094,656	1,586,893	4,354,350	3,366,268	26,847	0	0	2,551,962	1,628,525	2,841,744	(391,034)	1,764,822	4,215,532
4224	Wallowa County Region 18	2,918,287	186,151	169,596	245,859	187,521	245,763	4,159	0	0	121,518	45,871	440,274	(15,903)	56,125	480,496
4225	Washington County Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4226	North Central Education Service District	1,874,815	119,590	108,955	157,949	237,620	437,866	2,672	0	0	117,671	0	282,848	53,125	133,163	469,136
4227	Cascade School District Uh5	0	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	0
4232	South Coast Education Service District Region 7	13,758,826	877,644	799,594	1,159,149	1,294,522	779,563	19,611	0	0	701,755	240,569	2,075,758	126,307	156,790	2,358,855
4237	Douglas Education Service District	29,664,729	1,892,245	1,723,964	2,499,185	1,498,694	758,419	42,281	0	0	786,864	611,761	4,475,440	388,403	(113,723)	4,750,120
4238	Multnomah Education Service District	26,024,704	1,660,056	1,512,425	2,192,521	12,415,900	16,675,043	37,093	0	0	11,117,296	3,995,750	3,926,279	(1,864,556)	9,720,607	11,782,330
4251	Clatsop County Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4252	High Desert Education Service District	30,688,306	1,957,536	1,783,450	2,585,419	2,701,677	244,390	43,740	0	0	626,611	484,504	4,629,865	329,314	(233,582)	4,725,597
4254	Willamette Education Service District	40,365,124	2,574,798	2,345,818	3,400,668	4,798,651	0	57,533	0	0	313,225	4,282,508	6,089,781	1,900,858	(1,933,325)	6,057,314
4258	Hermiston School District 8R	29,440,652	1,877,951	1,710,942	2,480,307	11,891,465	17,780,663	41,962	0	0	11,669,756	2,643,934	4,441,634	(3,626,804)	11,097,528	11,912,358
4259	Clackamas Education Service District	39,781,867	2,537,594	2,311,922	3,351,530	3,435,164	0	56,701	0	0	27,269	1,694,673	6,001,786	1,190,249	(854,717)	6,337,318
4260	Greater Albany School District 8J	99,116,235	6,322,396	5,760,136	8,350,313	0	21,505	141,271	0	0	6,004,141	3,841,489	14,953,408	(2,203,081)	(2,118,902)	10,631,425
4268	Lake Oswego School District	89,164,722	5,687,612	5,181,804	7,511,921	6,381,584	0	127,087	0	0	2,931,602	5,750,909	13,452,049	1,233,301	(2,901,936)	11,783,414
4270	Silver Falls School District	25,316,690	1,614,893	1,471,278	2,132,873	8,475,907	8,972,647	36,084	0	0	7,668,013	2,485,447	3,819,463	(2,092,205)	5,359,536	7,086,794
4271	Malheur Education Service District Region 14	7,436,132	474,334	432,150	626,477	725,535	801,807	10,599	0	0	323,316	44,780	1,121,870	114,975	216,549	1,453,394
4272	Linn-Benton-Lincoln Education Service District	30,285,606	1,931,849	1,760,047	2,551,492	345,729	2,480,011	43,166	0	0	1,502,321	473,780	4,569,110	(575,648)	582,751	4,576,213
4273	Double O School District	148,709	9,486	8,642	12,528	67,955	15,295	212	0	0	51,660	2,512	22,435	1,299	4,623	28,357
4275	Tillamook County Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4276	Lane County Education Service District	24,262,383	1,547,641	1,410,007	2,044,050	2,124,355	484,010	34,581	0	0	0	419,093	3,660,402	798,549	(121,586)	4,337,365
4277	Mitchell School	1,449,429	92,456	84,234	122,111	119,202	113,044	2,066	0	0	137,238	30,670	218,672	(8,204)	15,719	226,187
4279	St Helens School District 502	26,350,504	1,680,838	1,531,358	2,219,969	4,149,126	0	37,557	0	0	2,140,314	5,614,775	3,975,432	667,963	(2,188,935)	2,454,460
4280	Northwest Regional Education Service District	78,536,655	5,009,672	4,564,154	6,616,531	1,711,674	5,688,448	111,939	0	0	2,316,376	1,166,771	11,848,620	(153,450)	1,206,380	12,901,550
4286	Southern Oregon Education Service District	28,759,970	1,834,532	1,671,384	2,422,961	2,704,053	3,378,499	40,992	0	0	849,573	183,765	4,338,942	(416,722)	833,685	4,755,905
4288	Medford School District 549C	126,022,899	8,038,710	7,323,816	10,617,138	2,931,683	3,874,976	179,621	0	0	15,632,828	3,217,122	19,012,746	(3,552,633)	(535,099)	14,925,014
4291	Dayton Public Schools	7,230,548	461,220	420,203	609,157	1,015,174	0	10,306	0	0	791,021	1,402,851	1,090,854	(160,337)	(506,097)	424,420
4293	Lake County Education Service District	1,648,329	105,143	95,793	138,868	261,311	193,497	2,349	0	0	74,077	411	248,679	40,428	67,935	357,042

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 D

Schedule of Pension Amounts by Employer

June 30, 2025 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,331,724,890**	**1,424,489,267**	**1,297,807,289**	**1,881,396,123**	**1,540,146,320**	**953,580,785**	**31,829,500**	**-**	**-**	**1,540,146,295**	**953,580,805**	**3,369,129,043**	**(43)**	**25**	**3,369,129,025**
4294	Harney Education Service District Region XVII	2,976,908	189,890	173,003	250,798	329,203	319,439	4,243	0	0	136,414	28,162	449,118	19,946	97,121	566,185
4295	Wasco County Education Service District	6,944,269	442,959	403,566	585,039	629,123	639,626	9,898	0	0	15,863	47,769	1,047,664	192,143	182,887	1,422,694
4297	Yamhill Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4306	Amity School District	6,944,930	443,001	403,604	585,094	1,534,858	0	9,899	0	0	593,325	1,395,730	1,047,763	195,241	(540,709)	702,295
4307	Columbia School District 5J	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4309	Scappoose School District	25,331,327	1,615,827	1,472,129	2,134,106	830,031	1,651,516	36,105	0	0	1,146,106	376,303	3,821,671	(421,419)	327,615	3,727,867
4311	Redmond School District 2J	42,456,897	2,708,228	2,467,381	3,576,895	11,886,780	19,349,385	60,514	0	0	14,706,421	2,434,225	6,405,361	(5,518,203)	12,135,516	13,022,674
4312	Reedsport School District	6,873,721	438,459	399,466	579,095	516,240	0	9,797	0	0	346,844	573,806	1,037,020	43,614	(272,996)	807,638
4313	Forest Grove School District	67,878,528	4,329,815	3,944,758	5,718,609	1,920,202	572,751	96,748	0	0	6,169,547	1,862,404	10,240,656	(1,751,413)	(731,241)	7,758,002
4314	Willamina School District 30J	10,438,268	665,833	606,620	879,400	190,794	404,384	14,878	0	0	688,306	137,440	1,574,794	(256,391)	37,842	1,356,245
4315	John Day School District	7,128,959	454,740	414,299	600,598	1,812,245	0	10,161	0	0	458,015	1,027,083	1,075,527	247,768	(384,454)	938,841
4316	Tigard-Tualatin School District 23J	158,258,795	10,094,964	9,197,203	13,332,937	612,116	5,295,938	225,567	0	0	5,627,699	3,399,931	23,876,091	(2,146,479)	(64,225)	21,665,387
4317	Sherwood School District 88J	52,632,921	3,357,333	3,058,760	4,434,202	76,215	1,790,625	75,018	0	0	5,396,790	1,316,789	7,940,591	(1,972,260)	(222,666)	5,745,665
4320	Rainier School District 13	9,031,139	576,076	524,844	760,853	592,624	0	12,872	0	0	534,185	1,044,976	1,362,504	(24,436)	(470,236)	867,832
4321	North Clackamas School District 12	202,183,436	12,896,815	11,749,882	17,033,486	19,792,109	0	288,173	0	0	11,873,176	19,895,901	30,502,887	3,264,403	(8,568,335)	25,198,955
4323	Estacada School District 108	23,579,526	1,504,084	1,370,323	1,986,520	1,805,189	0	33,608	0	0	408,608	1,574,712	3,557,382	616,299	(768,540)	3,405,141
4324	Centennial School District 28	71,941,989	4,589,014	4,180,906	6,060,946	0	4,398,247	102,539	0	0	8,725,917	1,530,777	10,853,700	(4,141,111)	585,701	7,298,290
4326	Harney County School District 3	0	0	0	0	0	2,208	0	0	0	0	0	0	0	1,934	1,934
4327	Jordan Valley School District 3	1,332,746	85,013	77,452	112,281	21,581	79,789	1,900	0	0	86,881	20,311	201,068	(49,490)	17,301	168,879
4329	Gervais School District 1	6,542,952	417,360	380,243	551,229	1,484,811	800,255	9,326	0	0	1,282,581	1,422,544	987,118	(120,646)	19,498	885,970
4330	Vale School District 84	12,059,804	769,267	700,855	1,016,011	177,289	1,025,138	17,189	0	0	959,178	248,414	1,819,431	(414,829)	163,434	1,568,036
4331	Molalla River School District	19,496,123	1,243,613	1,133,016	1,642,503	4,967,623	0	27,788	0	0	1,905,225	4,857,432	2,941,329	898,504	(1,943,079)	1,896,754
4332	Gresham-Barlow School District 10	107,971,402	6,887,247	6,274,754	9,096,341	8,413,350	158,043	153,892	0	0	6,069,007	8,416,656	16,289,364	(581,728)	(3,276,134)	12,431,502
4333	Canby School District	45,344,331	2,892,410	2,635,184	3,820,155	5,953,579	0	64,629	0	0	3,610,801	7,876,799	6,840,981	624,659	(3,230,538)	4,235,102
4334	Cascade School District 5	24,806,033	1,582,320	1,441,602	2,089,851	3,247,930	0	35,356	0	0	1,150,189	2,468,605	3,742,421	636,741	(1,113,979)	3,265,183
4335	Milton-Freewater Unified School District 7	9,837,176	627,491	571,687	828,759	2,431,123	1,738,679	14,021	0	0	2,552,851	2,054,454	1,484,109	(428,689)	429,186	1,484,606
4336	Nestucca Valley School District 101	7,596,494	484,563	441,470	639,987	388,759	139,452	10,827	0	0	60,112	129,310	1,146,063	168,299	(37,799)	1,276,563
4337	Sherman County School District	2,295,623	146,433	133,410	193,401	235,910	356,551	3,272	0	0	251,062	3,087	346,335	(125,445)	400,744	621,634
4338	Three Rivers U J School District	43,281,741	2,760,843	2,515,317	3,646,387	575,185	484	61,690	0	0	3,512,254	2,550,376	6,529,803	(1,344,174)	(1,287,926)	3,897,703
4339	Lebanon Community School District	44,213,349	2,820,268	2,569,457	3,724,872	1,188,384	3,063,183	63,017	0	0	7,459,946	817,713	6,670,353	(1,867,803)	422,490	5,225,040
4340	Monroe School District 1J	3,948,365	251,857	229,459	332,641	243,288	2,199	5,628	0	0	219,201	295,366	595,680	(118,907)	(124,142)	352,631
4341	Hillsboro School District 1J	242,768,383	15,485,636	14,108,475	20,452,674	16,110,581	1,039,850	346,019	0	0	12,926,193	9,966,901	36,625,832	(2,194,521)	(4,709,114)	29,722,197
4342	North Santiam School District 29J	11,471,092	731,715	666,642	966,413	3,785,483	3,546,951	16,350	0	0	3,552,188	2,115,989	1,730,614	(923,220)	1,629,748	2,437,142
4343	Harrisburg Sschool District 7	8,749,532	558,112	508,479	737,128	331,251	730,185	12,471	0	0	1,256,437	164,626	1,320,019	(520,861)	127,425	926,583
4344	South Wasco County School District 1	4,361,498	278,210	253,468	367,446	218,907	358,460	6,216	0	0	344,588	92,591	658,008	(20,530)	82,241	719,719
4345	Oregon Trail School District 46	48,376,546	3,085,828	2,811,401	4,075,612	340,790	3,856,371	68,951	0	0	2,943,536	745,592	7,298,443	(1,039,402)	1,102,717	7,361,758
4346	Knappa School District 4	7,520,204	479,696	437,036	633,560	298,355	447,408	10,719	0	0	526,206	110,789	1,134,554	(34,413)	83,339	1,183,480
4347	Clatskanie School District 6J	9,897,968	631,369	575,220	833,881	139,595	642,197	14,108	0	0	1,250,025	227,171	1,493,281	(261,163)	75,783	1,307,901
4348	Lourdes Charter School	355,992	22,708	20,688	29,992	33,401	34,529	507	0	0	19,763	5,709	53,708	15,930	11,833	81,471
4350	Ridgeline Montessori	2,353,281	150,110	136,761	198,259	136,130	156,572	3,354	0	0	149,094	47,678	355,033	(7,836)	29,234	376,431
4351	The Village School	593,832	37,879	34,511	50,029	93,460	124,437	846	0	0	84,218	19,572	89,590	(13,454)	19,517	95,653
4352	Armadillo Technical Institute	639,036	40,763	37,138	53,837	178	47,259	911	0	0	171,068	21,053	96,410	(54,785)	(949)	40,676
4354	Opal Charter School	0	0	0	0	12,395	3,160	0	0	0	174,685	23,406	0	(59,953)	(7,162)	(67,115)
4355	Three Rivers Charter School	1,193,599	76,137	69,366	100,558	55,957	141,050	1,701	0	0	229,829	33,535	180,075	(75,783)	19,955	124,247
4358	Detroit Lake Charter School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4359	Willamette Leadership Academy	0	0	0	0	0	26,641	0	0	0	0	0	0	0	6,379	6,379
4360	Luckiamute Valley Charter School	2,482,299	158,340	144,259	209,128	179,577	164,258	3,538	0	0	305,411	22,095	374,498	(20,616)	41,789	395,671
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	68,094	4,344	3,957	5,737	2,048	6,543	97	0	0	41,695	5,219	10,273	(13,889)	(1,446)	(5,062)
4363	Multisensory Learning Academy	4,919,471	313,802	285,895	414,454	450,336	384,727	7,012	0	0	560,692	134,664	742,188	19,769	64,641	826,598
4365	Mitch Charter School	1,732,674	110,523	100,694	145,974	107,837	50,783	2,470	0	0	247,774	45,923	261,404	(34,778)	3,615	230,241
4366	Sand Ridge Charter School	2,585,739	164,938	150,270	217,843	71,645	240,401	3,685	0	0	247,028	45,467	390,104	(41,943)	43,342	391,503
4367	Arthur Academy Charter School	8,273,609	527,754	480,820	697,032	325,097	526,843	11,792	0	0	974,760	169,129	1,248,218	(269,055)	23,875	1,003,038
4369	Trillium Charter School	0	0	0	0	0	668	0	0	0	160,422	51	0	(382,577)	(12,293)	(394,870)
4370	Howard Street Charter School, Inc.	1,297,268	82,750	75,391	109,292	78,085	86,299	1,849	0	0	40,695	27,252	195,715	42,908	16,277	254,900
4371	The Lighthouse School	1,649,050	105,189	95,835	138,929	242,017	291,694	2,350	0	0	336,037	38,624	248,788	(3,729)	63,928	308,987
4373	Sheridan Japanese School Foundation	0	0	0	0	36,489	2,236	0	0	0	331,202	37,343	0	(99,190)	(14,156)	(113,346)
4374	Ione School District	1,723,855	109,961	100,182	145,231	0	237,765	2,457	0	0	872,109	76,053	260,074	(301,488)	31,049	(10,365)
4375	Eddyville Charter School	2,675,372	170,656	155,479	225,394	319,830	76,831	3,813	0	0	575,954	28,352	403,626	69,851	13,307	486,784
4376	Four Rivers Community School	3,826,867	244,107	222,398	322,405	169,940	255,439	5,454	0	0	145,215	85,003	577,349	31,638	37,214	646,201
4378	Mosier Community School	1,971,923	125,784	114,598	166,130	207,321	243,639	2,811	0	0	170,250	45,150	297,499	(50,904)	38,203	284,798
4379	Siletz Valley School	3,018,637	192,552	175,428	254,313	302,140	178,819	4,302	0	0	80,278	39,673	455,414	69,911	38,695	564,020
4380	The Emerson School	1,138,304	72,610	66,152	95,899	39,923	67,335	1,622	0	0	98,171	23,751	171,733	(28,321)	12,710	156,122
4381	North Wasco County School District 21	36,767,979	2,345,345	2,136,770	3,097,617	7,649,836	3,165,340	52,406	0	0	1,929,531	441,352	5,547,089	1,085,348	553,751	7,186,188
4382	Self Enhancement Inc	0	0	0	0	0	0	0	0	0	0	0	0	(2,062)	0	(2,062)
4383	City View Charter School	2,696,525	172,005	156,708	227,176	475,011	232,042	3,843	0	0	288,247	53,402	406,818	85,563	40,215	532,596
4386	Nixyaawii Community School	1,233,182	78,662	71,666	103,893	109,673	109,744	1,758	0	0	106,461	20,395	186,047	183	22,914	209,144
4388	West Lane Tech	798,384	50,927	46,398	67,262	25,643	81,671	1,138	0	0	180,612	35,896	120,450	(37,287)	8,664	91,827
4390	Oregon Connections Academy	16,840,559	1,074,220	978,688	1,418,778	815,115	1,287,985	24,003	0	0	5,990,194	695,936	2,540,691	(1,094,875)	83,671	1,529,487
4392	Eagleridge High School	1,408,571	89,850	81,859	118,669	9,081	12,732	2,008	0	0	312,840	172,403	212,507	(99,849)	(56,587)	56,071
4393	Cascade Heights Public Charter School	2,160,438	137,809	125,554	182,012	344,508	170,278	3,079	0	0	201,610	39,007	325,940	283	26,245	352,468
4395	Siletz Valley Early College Academy	0	0	0	0	0	51	0	0	0	0	0	0	0	12	12
4396	Sweet Home Charter School	1,204,953	76,861	70,026	101,514	152,700	66,287	1,717	0	0	145,337	21,646	181,788	(22,575)	10,489	169,702
4397	Springwater Environmental Sciences School	1,505,571	96,037	87,496	126,841	72,916	140,303	2,146	0	0	329,766	25,561	227,142	(61,903)	30,158	195,397

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Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2025 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,331,724,890**	**1,424,489,267**	**1,297,807,289**	**1,881,396,123**	**1,540,146,320**	**953,580,785**	**31,829,500**	**-**	**-**	**1,540,146,295**	**953,580,805**	**3,369,129,043**	**(43)**	**25**	**3,369,129,025**
4398	LEP High	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4400	Phoenix School	925,898	59,061	53,809	78,005	109,877	74,280	1,320	0	0	272,157	35,291	139,688	(54,388)	645	85,945
4401	Ballston Community School	0	0	0	0	1,623	0	0	0	0	185,480	19,748	0	(67,009)	(11,043)	(78,052)
4402	Sage Community School	0	0	0	0	5,624	0	0	0	0	22,631	795	0	(593)	(724)	(1,317)
4403	Portland Village School	3,036,958	193,721	176,493	255,857	441,651	179,484	4,329	0	0	524,464	65,984	458,178	94,924	52,883	605,985
4404	Alliance Charter Academy	3,163,977	201,823	183,874	266,558	16,623	80,966	4,510	0	0	518,140	127,256	477,341	(124,748)	5,937	358,530
4405	Forest Grove Community School	1,685,143	107,491	97,932	141,969	111,256	67,537	2,402	0	0	253,686	36,451	254,233	(62,433)	5,509	197,309
4407	Madrone Trail Public Charter School	2,087,612	133,164	121,321	175,876	428,712	200,525	2,975	0	0	409,619	89,819	314,953	6,177	25,577	346,707
4408	Muddy Creek Charter School	993,483	63,372	57,736	83,699	237,878	78,474	1,416	0	0	346,912	5,278	149,884	(11,924)	20,943	158,903
4409	Southwest Charter School	1,898,159	121,079	110,311	159,915	291,039	124,716	2,705	0	0	158,055	46,508	286,370	59,340	8,329	354,039
4410	Ace Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4411	Sherwood Charter School	1,659,805	105,875	96,460	139,835	38,594	130,012	2,366	0	0	85,963	23,505	250,411	(23,508)	26,785	253,688
4412	Estacada Web Academy	6,655,198	424,520	386,767	560,685	493,490	589,066	9,486	0	0	618,045	66,777	1,004,052	212,853	173,282	1,390,187
4413	Marcola Early College Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	801	801
4414	Marcola Web Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	486	486
4418	Lewis And Clark Montessori Charter School	2,482,415	158,348	144,265	209,138	230,040	73,566	3,538	0	0	917,325	86,339	374,515	(263,800)	(27,206)	83,509
4419	Silvies River Web Academy	5,324,841	339,659	309,453	448,606	861,365	599,866	7,590	0	0	156,586	59,318	803,345	456,556	146,489	1,406,390
4420	Oregon Virtual Academy	7,573,811	483,116	440,152	638,076	1,355,993	363,519	10,795	0	0	4,989,191	512,223	1,142,641	(509,019)	(58,896)	574,726
4421	Home Scholars Academy of Oakridge and Westfir	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4422	Redmond Proficiency Academy	7,253,027	462,654	421,509	611,051	522,007	406,994	10,338	0	0	1,045,052	104,229	1,094,245	(137,647)	105,483	1,062,081
4423	Molalla River Academy	2,196,106	140,085	127,627	185,017	234,312	86,871	3,130	0	0	255,134	10,882	331,321	21,614	31,554	384,489
4424	The Ivy School	2,424,810	154,673	140,918	204,285	226,807	142,409	3,456	0	0	92,700	26,351	365,825	93,717	32,344	491,886
4429	Clackamas Web Academy	67,131	4,282	3,901	5,656	23,797	6,869	96	0	0	1,322	562	10,128	5,167	2,195	17,490
4430	Clackamas Charter Alliance 2	171,378	10,932	9,960	14,438	0	8,950	244	0	0	18,506	4,165	25,855	(7,703)	357	18,509
4431	Corbett Charter School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4432	Renaissance Public Academy	0	0	0	0	190,047	6,635	0	0	0	381,082	53,877	0	(43,575)	(8,179)	(51,754)
4433	Powell Butte Community Charter School	1,911,066	121,903	111,062	161,003	113,539	138,595	2,724	0	0	236,215	49,976	288,318	(19,745)	12,720	281,293
4434	Logos Public Charter School	8,310,725	530,122	482,977	700,159	461,090	532,984	11,845	0	0	297,123	139,686	1,253,817	347,150	79,415	1,680,382
4435	Sunny Wolf Charter School	1,618,894	103,265	94,082	136,388	129,111	102,864	2,307	0	0	265,045	31,523	244,238	4,993	18,733	267,964
4436	Academy Of Arts & Academics	0	0	0	0	0	0	0	0	0	0	0	0	(73,757)	0	(73,757)
4437	Center for Advance Learning	2,126,143	135,622	123,561	179,123	180,000	193,040	3,030	0	0	116,529	35,188	320,766	(6,782)	50,010	363,994
4439	Homesource Family Charter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4440	Sheridan Allprep Academy	2,933,261	187,106	170,466	247,120	737,439	222,807	4,181	0	0	10,614	27,051	442,533	216,998	127,521	787,052
4441	Baker Web Academy	21,019,879	1,340,810	1,221,569	1,770,876	1,332,316	2,071,447	29,960	0	0	1,003,812	365,486	3,171,214	825,419	464,928	4,461,561
4443	Knova Learning Oreogn	3,458,934	220,637	201,016	291,407	604,736	329,752	4,930	0	0	47,615	48,839	521,840	112,205	71,850	705,895
4444	Bennett Pearson Academy, Inc.	1,348,649	86,027	78,377	113,621	136,464	119,672	1,922	0	0	132,143	17,881	203,467	(8,148)	33,341	228,660
4446	Coburg Community Charter School	2,191,825	139,811	127,378	184,656	164,427	80,967	3,124	0	0	276,715	47,380	330,675	7,614	7,566	345,855
4447	Arco Iris Spanish Immersion Charter School	1,997,879	127,440	116,107	168,317	50,537	188,648	2,848	0	0	474,825	73,226	301,415	(55,876)	21,176	266,715
4448	Gresham Barlow Web Academy	6,347,505	404,893	368,885	534,763	728,382	341,858	9,047	0	0	593,448	81,921	957,631	263,419	79,549	1,300,599
4449	Mosier Middle School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4450	Sauvie Island Academy	2,037,303	129,955	118,398	171,638	179,619	164,807	2,904	0	0	282,560	40,225	307,363	(32,210)	21,325	296,478
4451	River's Edge Academy Charter School	1,575,090	100,471	91,536	132,698	156,291	122,959	2,245	0	0	156,029	19,076	237,630	19	19,589	257,238
4452	South Columbia Family School	434,350	27,706	25,242	36,593	41,193	72,904	619	0	0	49,989	9,562	65,529	(6,585)	21,600	80,544
4453	Woodland Educational Initiative	1,836,695	117,159	106,739	154,737	288,188	180,679	2,618	0	0	81,966	42,509	277,097	523	31,134	308,754
4454	Le Monde Immersion Charter School	3,530,228	225,185	205,159	297,414	256,682	238,806	5,032	0	0	82,390	44,854	532,596	147,291	52,664	732,551
4455	Hope Chinese Charter School	3,391,678	216,347	197,107	285,741	81,578	333,990	4,834	0	0	131,873	46,612	511,694	22,743	71,631	606,068
4456	Insight School of Oregon Charter	4,802,475	306,339	279,096	404,597	946,416	228,941	6,845	0	0	1,101,793	0	724,537	319,230	116,296	1,160,063
4457	Oregon Virtual Education East	0	0	0	0	0	0	0	0	0	43,303	1,262	0	(29,425)	(3,193)	(32,618)
4458	Oregon Virtual Education West	0	0	0	0	0	0	0	0	0	43,239	1,262	0	(29,302)	(3,189)	(32,491)
4459	Crater Lake Charter Academy	3,059,035	195,129	177,776	257,717	338,869	220,033	4,360	0	0	69,093	35,797	461,509	97,771	42,630	601,910
4460	Kairos Pdx	3,657,142	233,281	212,535	308,106	384,681	172,162	5,213	0	0	44,995	60,473	551,743	208,170	33,063	792,976
4461	Mountain View Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4462	Bend International School	2,047,294	130,592	118,978	172,480	138,759	73,747	2,918	0	0	173,033	54,102	308,870	13,939	23	322,832
4463	Dallas Community School-Community Innovation Partners	1,527,975	97,466	88,798	128,728	295,653	115,263	2,178	0	0	217,236	14,609	230,522	60,745	29,857	321,124
4464	The Valley School Of Southern Oregon	831,263	53,024	48,309	70,032	107,073	66,518	1,185	0	0	172,973	31,461	125,410	15,542	6,770	147,722
4465	Bridge Educational Foundation	0	0	0	0	0	0	0	0	0	108,874	16,179	0	(61,104)	(13,701)	(74,805)
4467	Cannon Beach Academy	394,253	25,149	22,912	33,215	54,857	10,077	562	0	0	109,125	28,205	59,480	(5,672)	(5,902)	47,906
4468	Frontier Charter Academy	4,414,761	281,607	256,564	371,933	400,013	123,986	6,292	0	0	644,552	92,219	666,043	301,177	19,596	986,816
4469	Desert Sky Montessori	1,233,544	78,685	71,687	103,923	107,588	55,352	1,758	0	0	122,582	44,507	186,102	66,627	(7,567)	245,162
4470	Oregon Family School	5,767,461	367,893	335,176	485,895	1,410,297	623,708	8,220	0	0	0	0	870,122	754,305	217,207	1,841,634
4471	Wahtonka Community School	0	0	0	0	125,071	3,619	0	0	0	389,690	64,059	0	2,652	(23,390)	(20,738)
4472	Valley Inquiry Charter School	430,285	27,447	25,006	36,251	225,582	92,137	613	0	0	162,685	8,130	64,916	51,024	28,920	144,860
4473	Willamette Connections Academy	3,362,733	214,501	195,425	283,303	979,647	292,080	4,793	0	0	765,202	68,976	507,327	443,422	129,651	1,080,400
4474	Oregon for Quality Virtual Education Inc	2,653,431	169,256	154,204	223,545	1,022,084	228,842	3,782	0	0	0	0	400,316	344,291	80,436	825,043
4475	Teach-NW	3,361,682	214,434	195,364	283,214	1,305,297	309,149	4,791	0	0	152,299	0	507,168	429,612	98,033	1,034,813
4476	Kalmiopsis Community Arts High School	55,622	3,548	3,232	4,686	35,149	43,521	79	0	0	0	0	8,391	7,988	10,645	27,024
4477	Virtual Preparatory Academy of Oregon	503,565	32,121	29,265	42,424	318,223	108,139	718	0	0	0	0	75,972	72,323	28,601	176,896
4478	Whitmore Academy	0	0	0	0	0	7,502	0	0	0	0	0	0	0	1,705	1,705
4479	Harmony Academy	1,121,792	71,557	65,193	94,508	371,537	138,133	1,599	0	0	68,151	4,382	169,242	157,113	41,624	367,979
4480	Holla School	860,654	54,899	50,017	72,508	492,860	201,387	1,227	0	0	0	0	129,845	121,099	54,619	305,563

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Exhibit E

Proportionate Share as of December 31, 2023 for use in June 30, 2025 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	5.2	10.7	11.4

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
1000	State Agencies	SLGRP	825,654,822	2,676,171,233	484,918,772	3,986,744,827	16.26%	10.47%	15.74%	4,566,314,383
1039	SAIF	SLGRP	25,895,611	88,119,921	0	114,015,532	16.26%	10.47%	15.74%	120,615,123
1179	Professional Liability Fund	SLGRP	497,733	5,187,421	0	5,685,154	16.26%	10.47%	15.74%	6,232,259
1252	Oregon State University	SLGRP	60,380,438	270,656,107	1,387,572	332,424,117	16.26%	10.47%	15.74%	356,756,002
1254	University of Oregon	SLGRP	44,286,109	244,998,944	1,733,126	291,018,178	16.26%	10.47%	15.74%	315,024,509
2000	Lake County	SLGRP	611,101	3,265,586	1,981,260	5,857,947	18.79%	10.47%	15.74%	7,810,592
2001	Clackamas County	Indep	41,561,353	135,979,080	35,885,284	213,425,717	16.48%	10.47%	15.74%	252,343,538
2002	Curry County	Indep	721,930	3,880,555	1,907,055	6,509,540	16.45%	10.47%	15.74%	8,386,830
2003	Douglas County	Indep	6,299,853	19,510,906	7,762,075	33,572,834	19.53%	10.47%	15.74%	42,183,708
2004	Harney County	SLGRP	713,905	4,119,837	1,051,984	5,885,726	17.08%	10.47%	15.74%	7,137,112
2005	Jackson County	SLGRP	11,629,088	37,107,149	11,724,149	60,460,386	17.25%	10.47%	15.74%	73,039,405
2006	Jefferson County	Indep	1,490,130	4,663,110	3,114,649	9,267,889	17.97%	10.47%	15.74%	12,205,274
2007	Klamath County	SLGRP	461,591	0	4,553,917	5,015,508	21.89%	10.47%	15.74%	8,696,786
2008	Lane County	Indep	24,929,292	95,749,111	18,885,251	139,563,654	17.00%	10.47%	15.74%	163,191,204
2009	Marion County	SLGRP	24,204,569	69,035,976	18,832,392	112,072,937	16.87%	10.47%	15.74%	132,365,621
2011	Washington County	SLGRP	39,316,873	119,521,578	39,726,909	198,565,360	17.29%	10.47%	15.74%	240,532,219
2012	Grant County	SLGRP	438,702	2,370,938	1,133,714	3,943,355	17.92%	10.47%	15.74%	5,099,230
2013	Umatilla County	SLGRP	5,257,719	13,399,831	4,262,863	22,920,413	18.20%	10.47%	15.74%	27,636,713
2014	Linn County	Indep	11,811,091	30,415,418	8,784,678	51,011,187	17.89%	10.47%	15.74%	60,824,585
2015	Yamhill County	Indep	7,175,726	32,127,433	7,639,017	46,942,176	17.27%	10.47%	15.74%	56,143,277
2016	Sherman County	SLGRP	1,038,956	1,859,061	422,857	3,320,874	16.41%	10.47%	15.74%	3,728,008
2017	Columbia County	SLGRP	3,021,258	9,928,791	4,232,501	17,182,550	16.89%	10.47%	15.74%	21,371,266
2018	Coos County	SLGRP	4,881,079	13,506,749	4,360,386	22,748,214	17.49%	10.47%	15.74%	27,394,822
2020	Wasco County	SLGRP	1,681,187	6,521,454	1,566,357	9,768,998	16.77%	10.47%	15.74%	11,582,591
2021	Baker County	SLGRP	1,395,459	4,655,060	1,238,861	7,289,380	16.92%	10.47%	15.74%	8,665,760
2022	Gilliam County	SLGRP	1,062,824	1,765,610	520,196	3,348,630	17.29%	10.47%	15.74%	3,866,979
2023	Morrow County Rural School District Board	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2027	Deschutes County	SLGRP	19,933,379	66,804,650	19,674,887	106,412,916	17.09%	10.47%	15.74%	127,858,807
2028	Union County	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2035	Hood River County	SLGRP	3,175,491	5,801,965	1,491,892	10,469,348	15.63%	10.47%	15.74%	11,757,787
2036	Clatsop County	SLGRP	3,286,146	11,641,273	6,165,445	21,092,864	16.91%	10.47%	15.74%	26,994,204
2037	Polk County	Indep	5,196,108	18,878,044	4,287,080	28,361,232	17.40%	10.47%	15.74%	33,542,887
2038	Multnomah County	SLGRP	107,999,061	362,924,344	66,461,812	537,385,217	16.79%	10.47%	15.74%	620,128,751
2039	Malheur County	Indep	1,859,456	5,423,319	2,290,738	9,573,513	17.56%	10.47%	15.74%	11,884,005
2040	Benton County	SLGRP	7,869,359	28,782,445	5,827,452	42,479,256	16.53%	10.47%	15.74%	49,465,418
2042	Josephine County	SLGRP	3,796,716	17,954,996	5,054,980	26,806,692	16.47%	10.47%	15.74%	32,436,915
2043	Lincoln County	SLGRP	618,810	0	5,231,836	5,850,646	21.77%	10.47%	15.74%	10,088,315
2044	Crook County	SLGRP	309,850	0	3,323,143	3,632,993	21.77%	10.47%	15.74%	6,313,677
2050	Wallowa County	Indep	0	0	299,479	299,479	17.92%	10.47%	15.74%	537,372
2052	Tillamook County	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2053	Community Counseling Solutions	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2099	State Judiciary	Indep	32,685,090	0	0	32,685,090	20.33%	0.00%	0.00%	34,553,370
2100	City of Roseburg	SLGRP	3,675,765	3,880,313	5,555,221	13,111,299	18.65%	10.47%	15.74%	17,879,899
2101	City of Salem	Indep	32,351,420	55,971,097	32,320,552	120,643,068	18.49%	10.47%	15.74%	151,803,808
2102	City of Medford	SLGRP	12,163,359	25,094,648	15,577,563	52,835,571	18.79%	10.47%	15.74%	67,949,615
2103	City of Albany	SLGRP	10,630,972	14,222,809	12,703,043	37,556,824	17.88%	10.47%	15.74%	48,611,755
2104	City of Ashland	SLGRP	5,310,240	11,798,483	5,279,430	22,388,154	17.65%	10.47%	15.74%	27,564,660
2105	City of Astoria	SLGRP	1,413,043	4,612,147	2,349,236	8,374,425	18.56%	10.47%	15.74%	10,746,072

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Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.2	10.7	11.4

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
2106	City of Beaverton	Indep	12,365,172	30,920,730	12,860,099	56,146,001	17.96%	10.47%	15.74%	69,263,913
2107	City of Bend	Indep	15,113,573	43,543,796	20,449,425	79,106,794	18.45%	10.47%	15.74%	99,975,271
2109	City of Canby	SLGRP	1,429,294	4,269,330	2,811,554	8,510,178	17.44%	10.47%	15.74%	11,124,025
2110	City of Coquille	SLGRP	525,995	1,587,287	706,204	2,819,486	20.09%	10.47%	15.74%	3,594,902
2111	City of Eugene	Indep	41,083,320	85,716,357	33,051,587	159,851,263	17.05%	10.47%	15.74%	191,758,094
2112	City Of Forest Grove	Indep	426,926	3,740,002	3,758,064	7,924,992	18.80%	10.47%	15.74%	11,350,569
2113	City of Grants Pass	SLGRP	3,795,343	8,173,227	7,371,101	19,339,671	18.50%	10.47%	15.74%	26,033,913
2114	City of Gresham	Indep	16,707,975	27,491,461	21,828,182	66,027,618	19.64%	10.47%	15.74%	87,029,546
2115	City of Hillsboro	Indep	20,946,297	52,766,391	24,109,513	97,822,201	17.79%	10.47%	15.74%	121,751,806
2117	City of McMinnville	SLGRP	2,642,718	6,365,389	3,152,973	12,161,080	16.36%	10.47%	15.74%	15,036,863
2118	City of Ontario	Indep	998,328	590,843	1,920,394	3,509,565	19.56%	10.47%	15.74%	5,123,213
2119	City of Oregon City	SLGRP	5,818,623	8,994,184	3,795,747	18,608,554	16.45%	10.47%	15.74%	21,864,282
2120	City of Lake Oswego	SLGRP	8,715,726	16,433,796	9,553,557	34,703,079	18.01%	10.47%	15.74%	43,715,589
2121	City of Portland	SLGRP	108,691,846	440,387,977	119,505,633	668,585,456	15.12%	10.47%	15.74%	793,256,252
2122	City of Redmond	SLGRP	2,927,015	12,663,564	4,596,833	20,187,411	17.56%	10.47%	15.74%	25,107,952
2123	City of St Helens	SLGRP	1,498,984	3,925,723	1,984,803	7,409,510	17.60%	10.47%	15.74%	9,331,270
2125	City of Vernonia	SLGRP	98,279	567,074	214,451	879,803	17.76%	10.47%	15.74%	1,110,852
2126	City of West Linn	SLGRP	1,511,331	6,635,393	3,287,819	11,434,543	15.16%	10.47%	15.74%	14,524,508
2127	City of Cottage Grove	Indep	337,776	4,593,947	840,851	5,772,574	25.01%	10.47%	15.74%	7,094,627
2128	City of Tillamook	SLGRP	307,766	1,435,752	868,306	2,611,824	16.63%	10.47%	15.74%	3,432,656
2129	City of Sweet Home	Indep	247,294	0	1,087,556	1,334,850	22.30%	10.47%	15.74%	2,238,228
2131	City of Drain	SLGRP	0	492,393	0	492,393	16.32%	10.47%	15.74%	551,623
2132	Eugene Water & Electric Board	SLGRP	12,173,207	51,927,822	0	64,101,029	14.28%	10.47%	15.74%	67,213,557
2135	McMinnville Water & Light Department	SLGRP	1,559,819	5,557,612	0	7,117,431	14.16%	10.47%	15.74%	7,374,663
2138	City of Hood River	SLGRP	1,389,216	2,494,245	2,161,005	6,044,467	19.36%	10.47%	15.74%	8,070,451
2139	City of Reedsport	SLGRP	266,174	1,114,986	520,756	1,901,916	14.83%	10.47%	15.74%	2,388,794
2140	City of Lebanon	SLGRP	2,186,506	4,886,042	1,763,744	8,836,293	17.88%	10.47%	15.74%	10,671,502
2142	City of Sherwood	SLGRP	2,838,870	6,892,053	2,561,692	12,292,615	17.22%	10.47%	15.74%	14,859,734
2143	City of Oakland	SLGRP	52,603	215,554	0	268,157	17.76%	10.47%	15.74%	290,063
2145	City of Vale	SLGRP	47,292	393,675	157,575	598,542	17.82%	10.47%	15.74%	767,599
2146	City of Prineville	Indep	797,225	3,313,146	1,954,334	6,064,705	16.19%	10.47%	15.74%	7,889,631
2147	City of Wheeler	SLGRP	82,764	112,481	0	195,245	13.85%	10.47%	15.74%	185,619
2148	City of Klamath Falls	SLGRP	2,959,750	7,309,214	2,375,839	12,644,803	17.98%	10.47%	15.74%	15,218,797
2149	City of Canyonville	Indep	0	409,651	0	409,651	17.92%	10.47%	15.74%	458,927
2150	City of Bandon	SLGRP	952,232	1,501,187	455,435	2,908,853	14.96%	10.47%	15.74%	3,239,739
2152	City of Coos Bay	Indep	1,427,235	5,474,103	3,528,076	10,429,415	23.97%	10.47%	15.74%	14,242,185
2154	City of Pendleton	SLGRP	2,182,557	5,570,592	4,269,045	12,022,193	19.83%	10.47%	15.74%	16,151,447
2155	City of Corvallis	SLGRP	9,227,923	21,042,285	14,804,483	45,074,691	17.22%	10.47%	15.74%	58,401,084
2157	City of Monmouth	SLGRP	1,514,587	2,274,841	1,371,947	5,161,376	15.90%	10.47%	15.74%	6,262,510
2158	City of Milton-Freewater	SLGRP	925,647	3,418,053	1,099,411	5,443,111	14.75%	10.47%	15.74%	6,511,921
2159	City of Baker City	SLGRP	870,930	1,498,750	1,453,260	3,822,940	17.40%	10.47%	15.74%	5,074,723
2160	City of Hermiston	SLGRP	2,650,092	4,594,144	1,596,196	8,840,432	17.43%	10.47%	15.74%	10,412,862
2161	City of Pilot Rock	SLGRP	68,294	255,958	78,087	402,339	13.85%	10.47%	15.74%	476,048
2162	City of Clatskanie	Indep	135,151	575,561	0	710,712	15.91%	10.47%	15.74%	756,608
2163	City of Milwaukie	SLGRP	1,867,332	8,269,144	3,024,484	13,160,960	17.54%	10.47%	15.74%	16,394,009
2165	City of Cornelius	Indep	948,278	1,980,129	844,526	3,772,933	15.03%	10.47%	15.74%	4,474,839
2166	City of Nyssa	SLGRP	93,892	358,935	193,254	646,081	20.08%	10.47%	15.74%	846,917
2167	City of Athena	Indep	150,479	152,554	0	303,033	12.17%	10.47%	15.74%	266,134

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Exhibit E

Proportionate Share as of December 31, 2023 for use in June 30, 2025 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	5.2	10.7	11.4

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
2168	City of Oakridge	SLGRP	334,412	626,700	659,500	1,620,612	20.24%	10.47%	15.74%	2,237,429
2170	City of Madras	SLGRP	222,943	1,649,657	862,947	2,735,547	19.71%	10.47%	15.74%	3,625,031
2172	City of Sandy	SLGRP	799,403	4,542,776	1,313,877	6,656,057	17.49%	10.47%	15.74%	8,173,837
2174	City of Mt Angel	Indep	102,730	693,954	350,680	1,147,364	12.41%	10.47%	15.74%	1,472,970
2175	City of Umatilla	SLGRP	471,959	3,397,211	800,506	4,669,676	17.28%	10.47%	15.74%	5,666,341
2176	City of Scappoose	SLGRP	676,599	1,664,887	1,023,676	3,365,161	15.71%	10.47%	15.74%	4,254,726
2177	City of Condon	SLGRP	150,728	138,610	0	289,338	13.85%	10.47%	15.74%	263,837
2178	City of Boardman	SLGRP	277,734	938,859	1,060,612	2,277,205	17.72%	10.47%	15.74%	3,210,829
2179	City of Estacada	SLGRP	182,940	1,704,759	0	1,887,699	13.85%	10.47%	15.74%	2,041,577
2180	City of Enterprise	SLGRP	91,775	557,859	343,811	993,445	13.85%	10.47%	15.74%	1,307,981
2181	City of Central Point	SLGRP	1,745,333	3,057,980	2,272,771	7,076,084	15.72%	10.47%	15.74%	8,930,699
2182	City of Cascade Locks	SLGRP	140,664	437,341	217,596	795,601	17.74%	10.47%	15.74%	1,010,153
2183	City of Myrtle Point	SLGRP	152,181	673,205	987,082	1,812,468	15.34%	10.47%	15.74%	2,646,757
2184	City of Port Orford	SLGRP	0	518,819	215,442	734,261	16.32%	10.47%	15.74%	967,808
2185	City of Wood Village	SLGRP	143,663	1,108,677	0	1,252,340	17.76%	10.47%	15.74%	1,374,715
2186	City of Chiloquin	Indep	10,874	77,535	0	88,409	16.68%	10.47%	15.74%	96,293
2187	City of Philomath	SLGRP	389,694	1,079,428	613,452	2,082,573	15.04%	10.47%	15.74%	2,614,797
2188	City of Talent	SLGRP	244,406	1,198,515	435,237	1,878,158	19.75%	10.47%	15.74%	2,374,661
2189	City of Willamina	Indep	201,048	639,206	0	840,254	13.26%	10.47%	15.74%	854,722
2191	City of Huntington	SLGRP	0	109,010	0	109,010	16.32%	10.47%	15.74%	122,123
2192	City of North Plains	SLGRP	107,109	1,147,372	0	1,254,481	13.85%	10.47%	15.74%	1,362,529
2193	City of Heppner	SLGRP	0	244,012	0	244,012	16.32%	10.47%	15.74%	273,365
2194	City of Cave Junction	SLGRP	80,497	709,646	0	790,143	17.76%	10.47%	15.74%	869,350
2195	City of Metolius	Indep	0	121,648	0	121,648	17.92%	10.47%	15.74%	136,281
2196	City of Hubbard	SLGRP	406,780	407,905	186,600	1,001,285	17.77%	10.47%	15.74%	1,167,680
2197	City of Myrtle Creek	SLGRP	0	994,970	553,761	1,548,731	16.32%	10.47%	15.74%	2,108,302
2198	City of Carlton	SLGRP	117,173	741,388	238,928	1,097,489	13.85%	10.47%	15.74%	1,343,681
2199	City of Junction City	SLGRP	796,234	1,705,003	434,034	2,935,271	15.76%	10.47%	15.74%	3,341,442
2200	City of Wallowa	SLGRP	85,348	169,729	0	255,077	13.85%	10.47%	15.74%	251,613
2201	City of Coburg	SLGRP	271,202	641,026	300,815	1,213,043	13.85%	10.47%	15.74%	1,453,225
2202	City of Dallas	SLGRP	1,285,848	4,045,435	2,827,063	8,158,345	17.08%	10.47%	15.74%	10,746,867
2203	City of Rockaway Beach	SLGRP	205,685	977,451	64,997	1,248,133	18.52%	10.47%	15.74%	1,409,739
2204	City of Burns	SLGRP	0	515,806	355,687	871,493	16.32%	10.47%	15.74%	1,216,083
2205	City of Elgin	SLGRP	9,471	845,577	0	855,048	13.85%	10.47%	15.74%	954,112
2206	City of Weston	SLGRP	0	153,171	0	153,171	16.32%	10.47%	15.74%	171,595
2207	City of Mill City	SLGRP	80,725	353,516	0	434,241	13.85%	10.47%	15.74%	454,178
2208	City of Fairview	SLGRP	245,971	1,221,331	0	1,467,302	13.85%	10.47%	15.74%	1,545,393
2209	City of Monroe	SLGRP	0	119,713	0	119,713	16.32%	10.47%	15.74%	134,113
2210	City of Helix	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2211	City of Jefferson	SLGRP	250,870	429,560	0	680,430	15.78%	10.47%	15.74%	687,086
2212	Town of Lakeview	SLGRP	35,033	983,075	259,685	1,277,793	21.77%	10.47%	15.74%	1,606,956
2213	City of Stanfield	Indep	227,782	624,958	176,552	1,029,292	19.95%	10.47%	15.74%	1,253,232
2214	City of Yamhill	SLGRP	307,232	319,666	85,104	712,002	19.78%	10.47%	15.74%	826,832
2215	City of Powers	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2216	City of Brookings	SLGRP	464,384	1,505,697	1,387,978	3,358,059	18.62%	10.47%	15.74%	4,626,985
2217	City of Sutherlin	SLGRP	356,362	1,646,586	1,322,486	3,325,435	15.12%	10.47%	15.74%	4,497,857
2218	City of Prairie City	Indep	146,175	161,688	0	307,863	11.68%	10.47%	15.74%	269,918
2219	City of Sheridan	Indep	232,852	1,038,686	0	1,271,538	15.43%	10.47%	15.74%	1,350,461

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Exhibit E

Proportionate Share as of December 31, 2023 for use in June 30, 2025 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	5.2	10.7	11.4

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
2220	City of Garibaldi	SLGRP	0	365,800	102,281	468,081	16.32%	10.47%	15.74%	593,331
2221	City of Sisters	SLGRP	313,390	1,206,235	0	1,519,625	13.85%	10.47%	15.74%	1,577,037
2222	City of Jacksonville	Indep	147,031	527,277	527,770	1,202,078	15.28%	10.47%	15.74%	1,654,538
2223	City of Cannon Beach	SLGRP	926,626	1,937,209	601,301	3,465,136	16.52%	10.47%	15.74%	4,045,195
2224	City of Falls City	SLGRP	0	247,975	0	247,975	16.32%	10.47%	15.74%	277,804
2225	City of Echo	SLGRP	115,079	65,597	0	180,676	17.76%	10.47%	15.74%	179,765
2226	City of Hines	SLGRP	809	340,169	219,842	560,819	21.76%	10.47%	15.74%	776,478
2227	Town Of Bonanza	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2228	City of Turner	SLGRP	305,435	335,943	133,845	775,223	17.89%	10.47%	15.74%	900,659
2229	City of John Day	SLGRP	0	439,885	82,550	522,435	16.32%	10.47%	15.74%	640,923
2230	City of Union	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2231	City of Banks	SLGRP	0	476,967	0	476,967	16.32%	10.47%	15.74%	534,342
2232	City of Joseph	Indep	99,496	552,652	0	652,148	10.89%	10.47%	15.74%	675,473
2233	City of Lafayette	SLGRP	56,699	692,318	0	749,017	13.85%	10.47%	15.74%	816,432
2234	City of Aumsville	SLGRP	282,350	755,118	405,510	1,442,978	19.18%	10.47%	15.74%	1,855,187
2235	City of Amity	SLGRP	55,753	151,903	0	207,656	17.76%	10.47%	15.74%	221,665
2236	City of Creswell	SLGRP	382,102	1,039,463	0	1,421,565	14.65%	10.47%	15.74%	1,455,585
2237	City of Troutdale	SLGRP	1,254,962	3,700,472	0	4,955,434	14.35%	10.47%	15.74%	5,082,054
2238	City of Warrenton	SLGRP	327,773	2,089,848	1,068,640	3,486,261	19.05%	10.47%	15.74%	4,583,452
2240	City of Wilsonville	SLGRP	3,527,993	10,537,788	0	14,065,781	15.25%	10.47%	15.74%	14,603,077
2241	City of Bay City	SLGRP	75,489	551,955	84,503	711,947	13.85%	10.47%	15.74%	824,345
2242	City of Gaston	SLGRP	0	112,562	0	112,562	16.32%	10.47%	15.74%	126,102
2243	City Of Brownsville	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2244	City of Lakeside	SLGRP	0	193,543	0	193,543	16.32%	10.47%	15.74%	216,824
2245	City of Dundee	SLGRP	146,404	462,389	518,490	1,127,283	13.85%	10.47%	15.74%	1,553,808
2246	City of Merrill	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2247	City of Malin	SLGRP	67,931	122,084	25,570	215,586	13.85%	10.47%	15.74%	231,576
2248	City of Fossil	Indep	0	148,063	0	148,063	17.92%	10.47%	15.74%	165,874
2249	City of Phoenix	SLGRP	181,611	843,364	680,198	1,705,173	19.11%	10.47%	15.74%	2,345,803
2250	City of Gold Beach	Indep	393,193	409,799	259,907	1,062,900	18.90%	10.47%	15.74%	1,311,891
2251	City of Rogue River	SLGRP	144,498	430,395	234,899	809,792	16.18%	10.47%	15.74%	1,025,236
2252	City of Dayton	SLGRP	0	812,567	0	812,567	16.32%	10.47%	15.74%	910,311
2253	Town of Butte Falls	Indep	0	94,759	0	94,759	17.92%	10.47%	15.74%	106,158
2254	City of Shady Cove	SLGRP	0	312,464	0	312,464	16.32%	10.47%	15.74%	350,050
2255	Town of Canyon City	SLGRP	0	185,163	0	185,163	16.32%	10.47%	15.74%	207,436
2256	City of Jordan Valley	SLGRP	61,712	0	0	61,712	13.85%	10.47%	15.74%	44,445
2257	City of Culver	Indep	99,690	171,070	0	270,760	17.26%	10.47%	15.74%	281,122
2258	City of Adair Village	SLGRP	0	393,511	0	393,511	16.32%	10.47%	15.74%	440,846
2259	Town Of Hammond	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2260	City of Riddle	SLGRP	75,351	252,100	0	327,451	13.85%	10.47%	15.74%	336,693
2261	City of Waldport	Indep	308,567	759,750	0	1,068,317	14.97%	10.47%	15.74%	1,091,342
2262	City of Dufur	Indep	0	162,383	0	162,383	17.92%	10.47%	15.74%	181,916
2263	City of La Grande	SLGRP	310,521	0	2,373,581	2,684,102	22.40%	10.47%	15.74%	4,620,754
2264	City of Gervais	Indep	151,139	270,045	280,022	701,206	18.49%	10.47%	15.74%	950,307
2265	City of Westfir	SLGRP	0	68,336	0	68,336	16.32%	10.47%	15.74%	76,556
2266	City of Irrigon	SLGRP	254,505	324,679	0	579,184	13.85%	10.47%	15.74%	547,029
2267	City of Independence	SLGRP	782,288	2,228,797	1,060,394	4,071,479	16.23%	10.47%	15.74%	5,059,847
2268	City of Harrisburg	SLGRP	223,347	676,758	0	900,105	14.03%	10.47%	15.74%	921,110

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Normal Cost Present Value Factors	5.2	10.7	11.4

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2269	City of Durham	SLGRP	0	112,011	0	112,011	16.32%	10.47%	15.74%	125,485
2270	City of Lyons	SLGRP	26,013	71,048	0	97,061	13.85%	10.47%	15.74%	98,329
2271	City of Columbia City	SLGRP	63,357	450,068	0	513,425	23.43%	10.47%	15.74%	581,398
2272	City of Aurora	SLGRP	0	380,135	0	380,135	16.32%	10.47%	15.74%	425,862
2273	City of Silverton	SLGRP	642,875	1,632,522	1,049,201	3,324,599	17.13%	10.47%	15.74%	4,284,190
2274	City of Gold Hill	SLGRP	53,605	157,489	0	211,094	13.85%	10.47%	15.74%	215,039
2275	City of Toledo	SLGRP	346,749	1,749,352	570,958	2,667,059	20.51%	10.47%	15.74%	3,354,101
2276	City of Newport	SLGRP	785,212	0	2,633,607	3,418,819	22.04%	10.47%	15.74%	5,625,555
2277	City Of Rajneeshpuram	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2278	City of Springfield	SLGRP	10,481,225	14,110,170	12,888,192	37,479,588	18.52%	10.47%	15.74%	49,027,378
2279	City of Keizer	Indep	1,517,255	4,373,580	2,862,938	8,753,773	21.59%	10.47%	15.74%	11,740,211
2280	City of Winston	SLGRP	202,720	1,066,103	667,102	1,935,925	18.56%	10.47%	15.74%	2,587,015
2281	City of Manzanita	SLGRP	187,975	791,411	286,186	1,265,572	19.27%	10.47%	15.74%	1,588,489
2282	City of Eagle Point	Indep	0	0	815,990	815,990	17.92%	10.47%	15.74%	1,464,180
2283	City of Maupin	Indep	0	508,804	0	508,804	17.92%	10.47%	15.74%	570,008
2284	City of Halsey	SLGRP	82,464	266,989	0	349,453	13.85%	10.47%	15.74%	358,496
2285	City of Veneta	SLGRP	497,029	701,797	0	1,198,826	16.10%	10.47%	15.74%	1,202,328
2286	City of Millersburg	SLGRP	0	580,943	0	580,943	16.32%	10.47%	15.74%	650,824
2287	City of King City	SLGRP	143,289	0	551,233	694,522	21.77%	10.47%	15.74%	1,151,320
2288	City of Tualatin	SLGRP	2,341,960	9,045,762	3,405,230	14,792,953	17.97%	10.47%	15.74%	18,432,507
2289	City Of St Paul	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2290	City of Molalla	Indep	1,137,447	2,225,536	1,232,935	4,595,918	18.31%	10.47%	15.74%	5,788,562
2291	City of Florence	SLGRP	699,134	3,003,694	990,212	4,693,040	16.14%	10.47%	15.74%	5,728,575
2292	City of North Bend	SLGRP	874,111	1,554,615	1,802,125	4,230,852	18.05%	10.47%	15.74%	5,795,722
2293	City of Lowell	SLGRP	0	384,374	0	384,374	16.32%	10.47%	15.74%	430,611
2294	City of Depoe Bay	SLGRP	106,423	793,603	0	900,026	17.76%	10.47%	15.74%	987,349
2295	City of Tigard	SLGRP	2,010,290	0	6,486,658	8,496,948	21.77%	10.47%	15.74%	13,915,129
2296	City of Happy Valley	SLGRP	1,271,769	5,015,068	0	6,286,837	13.85%	10.47%	15.74%	6,534,259
2297	City of Rainier	Indep	255,989	695,021	127,858	1,078,869	22.54%	10.47%	15.74%	1,308,089
2298	City of Lincoln City	SLGRP	1,385,101	6,770,397	2,038,238	10,193,736	14.73%	10.47%	15.74%	12,303,073
2299	City of Dunes City	SLGRP	0	65,207	0	65,207	16.32%	10.47%	15.74%	73,050
2300	City of Yachats	SLGRP	96,498	551,734	0	648,232	17.76%	10.47%	15.74%	707,220
2301	City of Moro	SLGRP	0	189,718	0	189,718	16.32%	10.47%	15.74%	212,539
2302	City of Mt. Vernon	SLGRP	0	108,078	0	108,078	16.32%	10.47%	15.74%	121,079
2303	City of Woodburn	SLGRP	2,673,501	7,421,733	3,357,348	13,452,582	17.33%	10.47%	15.74%	16,748,036
2304	City of Gladstone	SLGRP	876,976	1,472,717	1,181,973	3,531,667	15.37%	10.47%	15.74%	4,471,670
2305	City of Elkton	SLGRP	56,067	36,004	0	92,071	13.85%	10.47%	15.74%	80,714
2306	City of Imbler	SLGRP	0	19,200	0	19,200	16.32%	10.47%	15.74%	21,510
2307	City of Yoncalla	SLGRP	77,770	254,845	0	332,615	13.85%	10.47%	15.74%	341,510
2308	City of North Powder	SLGRP	0	123,199	0	123,199	16.32%	10.47%	15.74%	138,018
2309	City of Gearhart	Indep	187,397	438,113	425,615	1,051,125	16.01%	10.47%	15.74%	1,410,533
2400	Gilliam County Fire Services	Indep	0	73,155	0	73,155	17.92%	10.47%	15.74%	81,954
2401	South Clackamas Transportation District	Indep	0	113,031	0	113,031	17.92%	10.47%	15.74%	126,627
2402	Kernville Gleneden Beach Lincoln Beach Water District	Indep	0	68,991	0	68,991	17.92%	10.47%	15.74%	77,290
2403	Central Coos Fire and Rescue	Indep	0	41,120	164,876	205,996	17.92%	10.47%	15.74%	341,913
2404	North Gilliam County Health District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2405	McMinnville Fire District	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2406	North Gilliam County Rural Fire Protection District	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0

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Exhibit E

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Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.2	10.7	11.4

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
2407	Urban Flood Safety & Water Quality District	SLGRP	679,959	2,981,230	0	3,661,189	13.85%	10.47%	15.74%	3,829,549
2408	Pleasant Hill Goshen Rural Fire Protection District	SLGRP	0	0	357,166	357,166	16.32%	10.47%	15.74%	640,884
2409	Riddle Fire Protection District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2501	Port of The Dalles	SLGRP	127,860	92,898	0	220,758	13.85%	10.47%	15.74%	196,158
2507	Port of Astoria	Indep	273,812	1,469,993	0	1,743,805	13.86%	10.47%	15.74%	1,844,160
2510	Horsefly Irrigation District	SLGRP	0	187,966	0	187,966	16.32%	10.47%	15.74%	210,576
2511	Grants Pass Irrigation District	SLGRP	0	598,728	0	598,728	16.32%	10.47%	15.74%	670,749
2512	Port of Portland	SLGRP	20,007,486	61,694,656	8,580,938	90,283,080	16.53%	10.47%	15.74%	101,710,833
2513	Port of Coos Bay	SLGRP	73,710	1,753,380	0	1,827,090	13.85%	10.47%	15.74%	2,017,380
2515	Klamath County Fire District 1	Indep	1,439,023	903,678	4,902,525	7,245,226	21.13%	10.47%	15.74%	11,390,417
2518	Clackamas County Housing Authority	Indep	1,261,202	2,814,017	0	4,075,219	15.11%	10.47%	15.74%	4,143,467
2519	Home Forward	SLGRP	5,277,352	22,103,195	0	27,380,547	15.04%	10.47%	15.74%	28,889,300
2521	League of Oregon Cities	Indep	265,099	2,017,204	0	2,282,303	12.10%	10.47%	15.74%	2,426,654
2522	Lane Council of Governments	SLGRP	2,411,672	18,802,506	0	21,214,178	15.87%	10.47%	15.74%	23,054,467
2526	Clatskanie PUD	SLGRP	548,779	4,567,245	0	5,116,024	13.85%	10.47%	15.74%	5,511,870
2527	Deschutes Valley Water District	Indep	816,028	919,600	0	1,735,628	17.03%	10.47%	15.74%	1,752,860
2528	Columbia River Fire & Rescue	SLGRP	1,466,070	1,102,634	3,357,641	5,926,345	22.14%	10.47%	15.74%	8,947,944
2529	East Fork Irrigation District	Indep	75,815	371,424	0	447,239	14.51%	10.47%	15.74%	473,306
2530	River Road Water District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2531	Oregon School Boards Association	SLGRP	552,464	3,286,953	0	3,839,417	16.70%	10.47%	15.74%	4,162,101
2533	Owyhee Irrigation District	Indep	198,768	1,487,264	0	1,686,032	18.01%	10.47%	15.74%	1,852,318
2535	Athena Cemetary Maintenance District 1	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2536	Valley View Cemetery	Indep	10,655	60,129	0	70,784	17.97%	10.47%	15.74%	77,319
2538	Clackamas Vector Control	SLGRP	0	345,183	0	345,183	16.32%	10.47%	15.74%	386,705
2540	West Extension Irrigation District	SLGRP	65,724	228,003	0	293,727	13.85%	10.47%	15.74%	302,764
2541	Jackson County Vector Control District	SLGRP	0	198,587	0	198,587	16.32%	10.47%	15.74%	222,475
2542	Rainbow Water District	SLGRP	192,216	568,451	0	760,667	17.76%	10.47%	15.74%	814,345
2545	Council of Governments	SLGRP	692,706	12,796,949	0	13,489,655	17.00%	10.47%	15.74%	14,948,646
2547	Metzger Water District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2549	Rogue River Fire District	SLGRP	430,150	121,644	959,284	1,511,078	20.44%	10.47%	15.74%	2,314,776
2550	Nyssa Road Assessment District 2	Indep	92,041	176,016	0	268,057	14.72%	10.47%	15.74%	267,641
2552	Winston-Dillard Fire District	SLGRP	1,245,622	262,704	4,637,634	6,145,960	22.32%	10.47%	15.74%	10,061,608
2553	Tangent Rural Fire Protection District	SLGRP	0	45,714	239,909	285,623	16.32%	10.47%	15.74%	481,696
2555	Monroe Fire Department	SLGRP	0	32,499	225,662	258,161	16.32%	10.47%	15.74%	441,327
2556	Jackson County Fire District 5	Indep	1,410,150	96,474	3,784,455	5,291,079	22.83%	10.47%	15.74%	8,572,827
2557	Estacada Fire Department	SLGRP	299,281	125,338	1,199,751	1,624,370	21.77%	10.47%	15.74%	2,631,998
2559	Keizer Fire Department	SLGRP	540,427	579,245	3,815,639	4,935,311	22.35%	10.47%	15.74%	8,123,637
2561	Jefferson Rural Fire Protection District	SLGRP	125,189	217,838	363,962	706,989	21.94%	10.47%	15.74%	1,039,946
2562	Wy'East Fire District	SLGRP	68,072	0	0	68,072	21.77%	10.47%	15.74%	77,060
2563	Central Oregon Irrigation District	SLGRP	285,225	1,850,075	0	2,135,300	13.85%	10.47%	15.74%	2,278,040
2564	Illinois Valley Fire District	SLGRP	106,895	188,940	615,070	910,905	21.77%	10.47%	15.74%	1,436,334
2567	Charleston Rural Fire Protection District	SLGRP	69,819	9,063	361,115	439,998	21.77%	10.47%	15.74%	737,163
2568	Molalla Rural Fire Protection District 73	SLGRP	484,839	70,281	1,377,307	1,932,426	21.77%	10.47%	15.74%	3,098,976
2569	Central Oregon Intergovernmental Council	SLGRP	705,442	5,928,579	0	6,634,021	13.85%	10.47%	15.74%	7,149,787
2570	Port of St Helens	Indep	72,485	1,645,250	0	1,717,735	11.80%	10.47%	15.74%	1,887,634
2571	Crystal Springs Water District	SLGRP	167,211	484,453	0	651,664	13.85%	10.47%	15.74%	663,153
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	0	0	0	0	0.00%	0.00%	0.00%	0

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Exhibit E

Proportionate Share as of December 31, 2023 for use in June 30, 2025 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	5.2	10.7	11.4

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
2576	Depoe Bay Rural Fire Protection District	SLGRP	0	60,445	1,199,560	1,260,006	16.32%	10.47%	15.74%	2,220,159
2579	La Pine Rural Fire Protection District	SLGRP	911,060	80,028	2,094,444	3,085,532	22.01%	10.47%	15.74%	4,890,568
2580	Marion County Fire District 1	SLGRP	1,429,113	1,246,250	3,987,126	6,662,489	21.95%	10.47%	15.74%	10,181,690
2581	Port of Umatilla	Indep	232,976	0	0	232,976	18.31%	10.47%	15.74%	221,821
2582	Talent Irrigation District	SLGRP	277,511	571,756	0	849,267	17.76%	10.47%	15.74%	896,819
2585	Rogue River Valley Irrigation District	SLGRP	194,546	275,227	0	469,773	13.85%	10.47%	15.74%	448,446
2587	Tualatin Valley Irrigation District	SLGRP	82,345	383,426	0	465,771	13.85%	10.47%	15.74%	488,853
2588	Clatskanie Rural Fire Protection District	SLGRP	420,182	0	1,611,786	2,031,968	22.92%	10.47%	15.74%	3,392,914
2589	West Slope Water District	SLGRP	172,372	530,566	0	702,938	17.76%	10.47%	15.74%	753,577
2590	Redmond Fire & Rescue	SLGRP	1,696,554	928,227	4,449,480	7,074,261	21.92%	10.47%	15.74%	10,957,653
2592	Medford Irrigation District	SLGRP	58,232	552,574	0	610,806	13.85%	10.47%	15.74%	660,982
2594	Metro	SLGRP	18,311,116	82,096,092	1,094	100,408,302	14.89%	10.47%	15.74%	106,151,325
2595	Canby Fire District	SLGRP	650,077	91,391	2,202,067	2,943,536	19.78%	10.47%	15.74%	4,722,329
2596	Bend Parks & Recreation	Indep	2,472,000	10,448,345	334	12,920,679	14.80%	10.47%	15.74%	13,608,226
2597	Mapleton Water District	Indep	0	89,586	0	89,586	17.92%	10.47%	15.74%	100,363
2598	Marion County Housing Authority	SLGRP	139,474	1,159,468	0	1,298,942	13.85%	10.47%	15.74%	1,399,389
2599	South Suburban Sanitary District	SLGRP	183,516	798,328	0	981,844	15.82%	10.47%	15.74%	1,045,326
2600	Winston-Dillard Water District	SLGRP	84,227	537,593	0	621,820	13.85%	10.47%	15.74%	662,920
2601	Baker Valley Irrigation District	SLGRP	71,428	0	0	71,428	17.76%	10.47%	15.74%	65,965
2602	Aumsville Rural Fire Protection District	SLGRP	0	0	135,267	135,267	16.32%	10.47%	15.74%	242,717
2603	Corbett Water District	SLGRP	0	186,373	0	186,373	16.32%	10.47%	15.74%	208,792
2604	Netarts-Oceanside Sanitary District	SLGRP	126,222	417,654	0	543,876	13.85%	10.47%	15.74%	558,799
2605	Scio Fire District	SLGRP	11,293	2,017	191,723	205,033	23.41%	10.47%	15.74%	360,028
2606	West Valley Housing Authority	SLGRP	462,665	653,450	0	1,116,115	14.57%	10.47%	15.74%	1,082,587
2607	Hoodland Fire District 74	SLGRP	304,552	57,250	1,054,748	1,416,550	21.77%	10.47%	15.74%	2,301,500
2608	Gaston Rural Fire Protection District	Indep	0	0	299,942	299,942	17.92%	10.47%	15.74%	538,203
2610	Turner Fire District	Indep	9,584	140,819	619,360	769,764	45.35%	10.47%	15.74%	1,291,715
2611	Burnt River Irrigation District	SLGRP	0	49,406	0	49,406	16.32%	10.47%	15.74%	55,348
2612	Community Services Consortium	SLGRP	1,180,962	6,914,350	0	8,095,312	14.09%	10.47%	15.74%	8,611,344
2613	Polk Soil & Water Conservation District	Indep	0	369,374	0	369,374	17.92%	10.47%	15.74%	413,806
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	8,590,364	36,092,799	0	44,683,163	15.02%	10.47%	15.74%	47,143,820
2618	Estacada Cemetery District	Indep	0	33,315	0	33,315	17.92%	10.47%	15.74%	37,322
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	112,634	582,403	695,037	16.32%	10.47%	15.74%	1,171,224
2623	Evans Valley Fire District 6	Indep	0	0	163,946	163,946	17.92%	10.47%	15.74%	294,178
2624	Klamath Vector Control	SLGRP	0	132,724	0	132,724	16.32%	10.47%	15.74%	148,689
2625	Port of Newport	SLGRP	196,795	1,698,776	0	1,895,571	13.85%	10.47%	15.74%	2,044,854
2626	Tillamook Peoples Utility District	SLGRP	3,190,499	8,972,126	0	12,162,625	15.09%	10.47%	15.74%	12,554,904
2628	McKenzie Fire And Rescue	SLGRP	155,076	154,522	401,167	710,765	21.77%	10.47%	15.74%	1,068,500
2629	Metropolitan Wastewater Management Commission	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2630	Sheridan Fire District	SLGRP	129,173	0	1,336,936	1,466,109	19.28%	10.47%	15.74%	2,528,447
2631	Arch Cape Water-Sanitary District	SLGRP	22,854	83,566	0	106,420	13.85%	10.47%	15.74%	110,078
2632	Umpqua Regional Council of Governments	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2633	Port of Cascade Locks	Indep	75,100	607,954	0	683,054	16.64%	10.47%	15.74%	746,068
2637	Northeast Oregon Housing Authority	Indep	0	1,117,635	0	1,117,635	17.92%	10.47%	15.74%	1,252,075

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2638	North Douglas County Fire and EMS	SLGRP	0	88,012	416,523	504,535	16.32%	10.47%	15.74%	845,991
2641	Suburban East Salem Water District	SLGRP	173,327	143,895	0	317,222	15.89%	10.47%	15.74%	304,421
2642	Dexter Rural Fire Protection District	SLGRP	0	0	214,726	214,726	16.32%	10.47%	15.74%	385,297
2643	Sweet Home Cemetery	Indep	53,585	130,406	0	183,991	19.71%	10.47%	15.74%	201,013
2644	Lakeside Water District	Indep	101,301	182,932	0	284,233	15.23%	10.47%	15.74%	285,163
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	10,038	452,028	48,454	510,520	16.69%	10.47%	15.74%	602,058
2646	Keno Rural Fire Protection District	Indep	55,130	0	83,962	139,092	35.57%	10.47%	15.74%	252,629
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	0	46,310	358,528	404,837	16.32%	10.47%	15.74%	695,208
2648	Black Butte Ranch Rural Fire Protection District	Indep	127,282	80,426	444,072	651,781	22.83%	10.47%	15.74%	1,038,031
2649	Colton Fire Department	SLGRP	8,717	0	47,618	56,335	23.43%	10.47%	15.74%	96,064
2651	Imbler Rural Fire Protection District	SLGRP	0	10,505	0	10,505	16.32%	10.47%	15.74%	11,769
2652	The Oregon Consortium	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2653	Umatilla Fire Department	SLGRP	79,963	61,679	402,351	543,993	23.43%	10.47%	15.74%	888,485
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	77,891	77,891	17.92%	10.47%	15.74%	139,764
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	2,213,164	17,107,407	0	19,320,571	15.04%	10.47%	15.74%	20,896,128
2658	Salem Metropolitan Communication Agency	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2659	Silverton Fire District	SLGRP	238,856	0	343,893	582,749	22.88%	10.47%	15.74%	901,250
2660	Tualatin Valley Fire & Rescue	SLGRP	19,112,049	8,678,760	53,010,589	80,801,399	21.40%	10.47%	15.74%	126,110,698
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	1,061,216	0	1,061,216	16.32%	10.47%	15.74%	1,188,869
2664	Applegate Valley Rural Fire Protection District 9	Indep	232,796	70,849	292,408	596,053	21.17%	10.47%	15.74%	860,328
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	622,688	799,845	0	1,422,533	15.93%	10.47%	15.74%	1,411,868
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	172,410	1,611,881	0	1,784,291	13.85%	10.47%	15.74%	1,929,944
2672	Rockwood Water PUD	Indep	760,721	1,648,414	0	2,409,135	14.18%	10.47%	15.74%	2,407,627
2673	Port Orford Library	SLGRP	44,903	42,729	0	87,632	13.85%	10.47%	15.74%	80,208
2674	Nestucca Rural Fire District	SLGRP	392	83,508	843,037	926,937	23.47%	10.47%	15.74%	1,606,743
2676	Woodburn Fire District	SLGRP	734,684	92,523	1,483,644	2,310,852	22.09%	10.47%	15.74%	3,609,762
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	148,694	1,295,747	0	1,444,441	13.36%	10.47%	15.74%	1,554,913
2679	Columbia River Public Utility District	Indep	1,106,119	4,835,721	0	5,941,840	13.18%	10.47%	15.74%	6,175,500
2681	Cloverdale Rural Fire Protection District	SLGRP	194,993	0	258,979	453,972	23.43%	10.47%	15.74%	702,274
2684	Parkdale Fire District	SLGRP	118,279	0	107,356	225,635	21.77%	10.47%	15.74%	326,532
2685	Oregon Community College Association	Indep	142,757	525,303	0	668,060	13.73%	10.47%	15.74%	690,414
2686	Weston Cemetery	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2687	Columbia Drainage Vector Control District	SLGRP	100,796	191,628	0	292,424	13.85%	10.47%	15.74%	287,273
2688	Polk County Fire District 1	Indep	355,795	150,074	1,236,143	1,742,012	21.41%	10.47%	15.74%	2,782,326
2689	Redmond Area Park & Recreation District	Indep	216,969	674,775	0	891,744	15.19%	10.47%	15.74%	927,323
2692	Siuslaw Public Library	SLGRP	162,256	402,909	0	565,165	13.85%	10.47%	15.74%	568,232
2693	City-County Insurance Services	Indep	1,293,675	7,260,371	0	8,554,046	12.43%	10.47%	15.74%	8,969,901
2694	Philomath Fire Department	SLGRP	0	60,075	647,478	707,552	16.32%	10.47%	15.74%	1,229,109
2695	Washington County Consolidated Communications Agency	SLGRP	1,813,805	7,132,549	0	8,946,354	14.15%	10.47%	15.74%	9,325,121

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Exhibit E

Proportionate Share as of December 31, 2023 for use in June 30, 2025 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	5.2	10.7	11.4

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
2696	Stayton Fire District	SLGRP	283,987	0	659,190	943,177	20.18%	10.47%	15.74%	1,480,829
2697	Oregon Museum Park	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2698	Halsey Shedd Rural Fire Protection District	Indep	29,637	0	167,411	197,048	15.60%	10.47%	15.74%	324,437
2699	Chetco Library Board	SLGRP	70,166	340,605	0	410,771	17.76%	10.47%	15.74%	446,376
2700	Lowell Rural Fire Protection District	SLGRP	14,294	0	235,672	249,966	21.77%	10.47%	15.74%	439,062
2701	Sisters-Camp Sherman Rural Fire Protection District	SLGRP	501,466	19,979	829,939	1,351,384	18.56%	10.47%	15.74%	1,995,566
2702	Banks Fire District 13	Indep	1,970	83,866	401,132	486,967	14.52%	10.47%	15.74%	815,216
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	1,034,124	431,555	3,170,661	4,636,340	22.70%	10.47%	15.74%	7,393,454
2707	Clatskanie Library	SLGRP	0	107,026	0	107,026	16.32%	10.47%	15.74%	119,900
2708	Milton-Freewater Cemetery District 3	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2709	Scappoose Public Library	SLGRP	0	195,734	0	195,734	16.32%	10.47%	15.74%	219,279
2710	Klamath County Emergency Communications District	SLGRP	0	999,851	0	999,851	16.32%	10.47%	15.74%	1,120,123
2712	Jefferson County EMS	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2713	Port of Tillamook Bay	SLGRP	186,781	943,795	0	1,130,576	13.85%	10.47%	15.74%	1,191,844
2714	Winchester Bay Sanitary District	Indep	76,031	137,883	0	213,914	18.58%	10.47%	15.74%	227,927
2715	Jackson County Fire District 3	SLGRP	2,861,864	898,975	4,445,336	8,206,175	21.49%	10.47%	15.74%	12,181,721
2716	Neskowin Water District	SLGRP	0	238,255	0	238,255	16.32%	10.47%	15.74%	266,915
2717	Ice Fountain Water District	Indep	0	466,614	0	466,614	17.92%	10.47%	15.74%	522,742
2718	Curry Library	SLGRP	0	223,496	0	223,496	16.32%	10.47%	15.74%	250,381
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	0	842,429	0	842,429	16.32%	10.47%	15.74%	943,765
2722	Tillamook 9-1-1	Indep	127,813	657,935	0	785,748	11.93%	10.47%	15.74%	816,368
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	345,194	0	345,194	17.92%	10.47%	15.74%	386,718
2725	West Valley Fire District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2726	Yamhill Communications Agency	SLGRP	150,663	1,114,042	0	1,264,705	17.76%	10.47%	15.74%	1,387,190
2728	Baker County Library District	SLGRP	49,499	601,533	0	651,032	17.76%	10.47%	15.74%	719,604
2731	Canby Utility Board	SLGRP	229,925	2,245,233	0	2,475,158	13.85%	10.47%	15.74%	2,680,904
2732	Umatilla County Special Library District	SLGRP	134,694	50,305	0	184,999	15.53%	10.47%	15.74%	165,130
2733	Wiard Memorial Park District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2734	Seal Rock Water District	SLGRP	231,325	511,908	0	743,233	14.90%	10.47%	15.74%	752,716
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	985,334	152,673	1,909,180	3,047,187	21.05%	10.47%	15.74%	4,675,341
2740	Neskowin Regional Sanitary Authority	Indep	0	218,012	0	218,012	17.92%	10.47%	15.74%	244,237
2741	Port of Garibaldi	SLGRP	0	602,421	0	602,421	16.32%	10.47%	15.74%	674,886
2742	Amity Fire District	SLGRP	39,865	0	117,531	157,396	21.77%	10.47%	15.74%	256,022
2743	Douglas Soil & Water Conservation District	Indep	0	106,747	0	106,747	17.92%	10.47%	15.74%	119,588
2745	Clackamas County Fire District	SLGRP	7,408,555	2,627,950	33,584,418	43,620,923	21.02%	10.47%	15.74%	71,304,449
2746	Marion-Salem Data Center	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2747	Salem Housing Authority	Indep	993,257	2,528,101	0	3,521,358	14.51%	10.47%	15.74%	3,581,638
2749	Black Butte Ranch Police	SLGRP	91,217	116,804	280,725	488,746	13.85%	10.47%	15.74%	700,270
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	1,400,318	0	1,400,318	17.92%	10.47%	15.74%	1,568,763
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	0	100,440	174,785	275,225	16.32%	10.47%	15.74%	426,149

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Exhibit E

Proportionate Share as of December 31, 2023 for use in June 30, 2025 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	5.2	10.7	11.4

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
2753	Linn-Benton Housing Authority	SLGRP	1,008,269	975,665	0	1,983,934	14.77%	10.47%	15.74%	1,867,418
2756	Sandy Area Sch Trans Agency	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2757	City of Stayton	SLGRP	131,936	0	909,341	1,041,277	21.77%	10.47%	15.74%	1,781,043
2758	Mohawk Valley Rural Fire District	SLGRP	0	4,366	292,946	297,312	16.32%	10.47%	15.74%	530,542
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	96,332	0	0	96,332	20.95%	10.47%	15.74%	104,944
2761	Clackamas River Water	SLGRP	681,781	2,973,216	0	3,654,997	14.40%	10.47%	15.74%	3,841,381
2763	Junction City Fire Department	SLGRP	69,575	1,408	663,512	734,495	13.85%	10.47%	15.74%	1,242,265
2765	Green Sanitary	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2766	Southwest Lincoln County Water District	SLGRP	7,501	408,123	0	415,624	17.76%	10.47%	15.74%	464,144
2767	Springfield Utility Board	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2768	Lake County Library District	SLGRP	64,137	49,430	0	113,567	17.76%	10.47%	15.74%	114,608
2771	Harbor Water PUD	Indep	0	310,784	0	310,784	17.92%	10.47%	15.74%	348,169
2772	Umatilla County Soil & Water District	SLGRP	0	82,561	0	82,561	16.32%	10.47%	15.74%	92,492
2773	Housing Authority of Jackson County	SLGRP	1,173,414	3,142,816	0	4,316,230	14.08%	10.47%	15.74%	4,379,992
2774	Oregon Trail Library District	SLGRP	5,837	345,587	0	351,424	13.84%	10.47%	15.74%	391,359
2776	Rainier Cemetery District	SLGRP	0	149,513	0	149,513	16.32%	10.47%	15.74%	167,498
2777	City of Newberg	SLGRP	1,774,448	3,915,970	2,644,398	8,334,816	19.36%	10.47%	15.74%	10,918,396
2778	Mulino Water District 23	SLGRP	96,727	0	0	96,727	13.85%	10.47%	15.74%	69,663
2779	Brownsville Rural Fire Protection District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2780	Nehalem Bay Health District	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2781	North Bend Coos-Curry Housing Authority	SLGRP	0	871,904	0	871,904	16.32%	10.47%	15.74%	976,786
2783	Tillamook Fire District	Indep	0	0	195,854	195,854	17.92%	10.47%	15.74%	351,433
2784	Eisenschmidt Pool	SLGRP	147,940	86,294	0	234,234	13.85%	10.47%	15.74%	203,221
2785	Fern Ridge Community Library	Indep	0	335,721	0	335,721	17.92%	10.47%	15.74%	376,104
2786	Seal Rock Rural Fire Protection District	SLGRP	30,733	69,310	135,907	235,950	23.43%	10.47%	15.74%	358,957
2788	Port of Hood River	Indep	456,786	1,193,436	0	1,650,222	9.75%	10.47%	15.74%	1,568,585
2789	Farmers Irrigation District	SLGRP	161,454	523,721	0	685,175	15.86%	10.47%	15.74%	719,873
2790	Silver Falls Library District	SLGRP	188,932	418,677	0	607,609	16.13%	10.47%	15.74%	627,508
2792	North Wasco County Parks And Recreation District	SLGRP	0	583,588	0	583,588	16.32%	10.47%	15.74%	653,788
2793	North Lincoln Fire & Rescue District 1	SLGRP	112,349	133,912	2,037,947	2,284,208	21.77%	10.47%	15.74%	3,934,014
2796	West Side Rural Fire Protection District	Indep	153,362	12,313	144,911	310,586	20.82%	10.47%	15.74%	439,852
2797	Vernonia Fire	Indep	33,840	0	369,851	403,691	13.90%	10.47%	15.74%	688,105
2798	Fairview Water District	SLGRP	0	106,012	0	106,012	16.32%	10.47%	15.74%	118,764
2799	Sublimity Fire District	SLGRP	50,370	0	201,334	251,704	13.85%	10.47%	15.74%	397,543
2801	Coburg Rural Fire Protection District	SLGRP	132,465	2,191	114,401	249,057	21.93%	10.47%	15.74%	358,789
2802	Rural Road Assessment District 3	SLGRP	0	268,145	0	268,145	16.32%	10.47%	15.74%	300,400
2803	Southwestern Polk County Rural Fire Protection District	Indep	2,107	49,787	1,005,033	1,056,927	12.20%	10.47%	15.74%	1,860,503
2804	Aurora Rural Fire Protection District	SLGRP	0	0	889,935	889,935	16.32%	10.47%	15.74%	1,596,865
2806	Multnomah County Rural Fire Protection District 14	SLGRP	0	37,606	0	37,606	16.32%	10.47%	15.74%	42,130
2808	Lifeways	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2809	Juntura Road District 4	Indep	0	27,928	0	27,928	17.92%	10.47%	15.74%	31,288
2810	Sutherlin Water Control District	SLGRP	0	95,413	0	95,413	16.32%	10.47%	15.74%	106,891
2811	Mid-Columbia Center For Living	SLGRP	388,847	6,893,929	0	7,282,776	14.70%	10.47%	15.74%	8,020,434
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
2815	Hermiston Rural Fire Protection District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2816	Odell Sanitary District	SLGRP	75,079	299,451	0	374,530	13.85%	10.47%	15.74%	389,544
2817	Wickiup Water District	SLGRP	0	276,015	0	276,015	16.32%	10.47%	15.74%	309,217

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Normal Cost Present Value Factors	5.2	10.7	11.4

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2818	Netarts Water District	SLGRP	0	224,633	0	224,633	16.32%	10.47%	15.74%	251,654
2819	Harrisburg Fire and Rescue	SLGRP	0	31,355	241,061	272,416	16.32%	10.47%	15.74%	467,677
2820	Central Oregon Coast Fire & Rescue District	SLGRP	0	0	687,925	687,925	16.32%	10.47%	15.74%	1,234,384
2821	Tillamook County Soil And Water Conservation District	Indep	133,369	64,783	0	198,152	14.63%	10.47%	15.74%	174,038
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	22,318	0	141,277	163,595	13.85%	10.47%	15.74%	269,575
2824	Glide Fire Department	SLGRP	0	101,874	59,676	161,551	16.32%	10.47%	15.74%	221,210
2825	Northern Oregon Corrections	SLGRP	913,331	1,987,708	1,846,415	4,747,454	17.54%	10.47%	15.74%	6,372,974
2826	Wasco County Soil-Water Conservation District	SLGRP	246,725	437,878	0	684,603	13.85%	10.47%	15.74%	668,242
2828	Deschutes Public Library District	Indep	1,968,060	4,820,420	0	6,788,480	14.82%	10.47%	15.74%	6,916,934
2829	Hubbard Rural Fire Protection District	SLGRP	0	58,153	347,159	405,312	16.32%	10.47%	15.74%	688,076
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	0	0	185,385	185,385	16.32%	10.47%	15.74%	332,647
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	61,764	1,418,384	1,480,148	17.92%	10.47%	15.74%	2,614,285
2834	Crescent Rural Fire Protection District	SLGRP	91,463	51,747	255,507	398,717	21.77%	10.47%	15.74%	619,982
2835	North Clackamas County Water Commission	Indep	0	422,996	0	422,996	17.92%	10.47%	15.74%	473,878
2836	Regional Organized Crime Narcotics Task Force	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2837	NORCOM	SLGRP	457,184	1,273,008	0	1,730,192	16.07%	10.47%	15.74%	1,808,179
2838	High Desert Parks & Recreation District	SLGRP	0	45,673	0	45,673	16.32%	10.47%	15.74%	51,167
2839	North Morrow Vector Control District	SLGRP	188,490	0	0	188,490	13.85%	10.47%	15.74%	135,750
2840	Cannon Beach Rural Fire Protection District	SLGRP	157,085	78,546	608,199	843,831	21.77%	10.47%	15.74%	1,357,150
2841	Jefferson County Soil & Water Conservation District	Indep	83,759	142,041	0	225,800	13.44%	10.47%	15.74%	217,664
2842	Tualatin Valley Water District	SLGRP	3,940,944	11,260,666	0	15,201,610	14.39%	10.47%	15.74%	15,564,141
2843	Yachats Rural Fire Protection District	SLGRP	75,773	0	434,815	510,588	23.43%	10.47%	15.74%	872,534
2844	Crook County Rural Fire Protection District 1	SLGRP	722,759	125,962	2,481,943	3,330,664	20.54%	10.47%	15.74%	5,366,577
2845	Sunrise Water Authority	Indep	385,347	1,915,646	0	2,300,993	13.11%	10.47%	15.74%	2,408,777
2846	Jefferson County Library District	SLGRP	9,600	446,608	0	456,208	13.85%	10.47%	15.74%	507,244
2847	Sweet Home Fire and Ambulance District	SLGRP	329,455	2,372	1,317,075	1,648,902	21.78%	10.47%	15.74%	2,739,091
2848	Lane Transit District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2849	Lebanon Aquatic District	SLGRP	1,880	404,748	0	406,628	13.83%	10.47%	15.74%	454,787
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	117,771	461,418	0	579,189	17.76%	10.47%	15.74%	625,686
2853	Mill City Rural Fire Protection District	SLGRP	0	0	5,981	5,981	16.32%	10.47%	15.74%	10,732
2854	Sunset Empire Transportation District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2855	Harney Hospital	SLGRP	1,243,208	10,598,244	0	11,841,452	13.99%	10.47%	15.74%	12,777,516
2856	Mid-Columbia Council Of Governments	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2857	Sunriver Service District	SLGRP	540,469	171,914	1,701,333	2,413,716	21.77%	10.47%	15.74%	3,857,231
2858	Nesika Beach-Ophir Water District	SLGRP	0	202,096	0	202,096	16.32%	10.47%	15.74%	226,407
2859	South Lane County Fire and Rescue	Indep	492,797	159,064	2,238,536	2,890,397	23.30%	10.47%	15.74%	4,792,011
2860	Coos County Airport District	SLGRP	250,275	738,079	262,763	1,251,116	17.34%	10.47%	15.74%	1,524,021
2861	Mt Angel Fire District	Indep	54,409	48,823	110,518	213,750	21.72%	10.47%	15.74%	314,457
2864	Tri-City Water and Sanitary Authority	SLGRP	0	477,935	0	477,935	16.32%	10.47%	15.74%	535,426
2865	Tri-County Cooperative Weed Management Area	Indep	0	147,417	0	147,417	17.92%	10.47%	15.74%	165,150
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	262,115	648,111	0	910,226	13.85%	10.47%	15.74%	914,847
2869	Nehalem Bay Fire & Rescue	SLGRP	0	84,299	300,887	385,186	16.32%	10.47%	15.74%	634,339

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Exhibit E

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Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.2	10.7	11.4

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
2870	Clackamas River Water Providers	Indep	131,168	97,917	0	229,085	10.69%	10.47%	15.74%	182,609
2872	Emergency Communications of Southern Oregon	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2873	Mosier Fire District	SLGRP	0	8,602	83,640	92,242	16.32%	10.47%	15.74%	159,717
2874	Umatilla-Morrow Radio and Data District	Indep	203,502	0	0	203,502	12.83%	10.47%	15.74%	135,768
2876	Oregon Municipal Electric Utilities Association	Indep	0	170,870	0	170,870	17.92%	10.47%	15.74%	191,423
2877	Mid-Columbia Fire And Rescue V1-801	Indep	64,405	268,275	2,946,564	3,279,244	13.33%	10.47%	15.74%	5,632,385
2878	Yamhill Fire Protection District	Indep	1,036	10,993	150,847	162,876	14.86%	10.47%	15.74%	283,790
2879	LaGrande Rural Fire Protection District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2880	Oregon Health & Science University	SLGRP	132,316,706	278,769,169	3,168,971	414,254,846	15.45%	10.47%	15.74%	424,291,829
2881	Lake Chinook Fire and Rescue District	Indep	0	55,804	95,117	150,921	17.92%	10.47%	15.74%	233,191
2883	Lane Fire Authority	SLGRP	953,835	3,455	3,552,199	4,509,489	21.31%	10.47%	15.74%	7,434,757
2884	North Central Public Health District	SLGRP	53,708	1,500,174	0	1,553,882	17.76%	10.47%	15.74%	1,730,231
2885	Siletz Rural Fire Protection District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	44,572	43,211	0	87,783	21.77%	10.47%	15.74%	98,867
2887	Umatilla County Fire District 1	Indep	737,279	125,776	3,531,383	4,394,438	21.16%	10.47%	15.74%	7,288,721
2888	Oak Lodge Water Services District	SLGRP	512,797	3,121,350	0	3,634,147	15.51%	10.47%	15.74%	3,910,399
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	6,407	60,179	66,586	17.92%	10.47%	15.74%	115,161
2891	Grant County Emergency Communications Agency	Indep	0	351,641	0	351,641	17.92%	10.47%	15.74%	393,940
2892	Lake Health District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2894	Greater Toledo Pool Recreation District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2895	Western Lane Fire and EMS Authority	SLGRP	830,198	680,385	2,082,659	3,593,242	17.94%	10.47%	15.74%	5,273,743
2897	Morrow County	Indep	0	162,376	450,084	612,460	17.92%	10.47%	15.74%	989,521
2898	Adair Rural Fire Protection District	Indep	0	0	76,027	76,027	17.92%	10.47%	15.74%	136,420
2899	New Carlton Fire District	SLGRP	7,789	0	229,415	237,204	13.85%	10.47%	15.74%	417,262
2900	Clatsop Community College	SLGRP	1,919,134	6,332,730	11,802	8,263,666	14.83%	10.47%	15.74%	8,595,631
2901	Blue Mountain Community College	SLGRP	2,540,001	7,128,963	114,309	9,783,273	14.83%	10.47%	15.74%	10,150,365
2902	Treasure Valley Community College	SLGRP	2,062,484	7,909,581	17,122	9,989,187	14.83%	10.47%	15.74%	10,482,253
2903	Umpqua Community College	SLGRP	1,915,441	12,811,134	35,096	14,761,671	14.83%	10.47%	15.74%	15,892,272
2904	Lane Community College	SLGRP	12,560,174	39,576,850	224,506	52,361,530	14.83%	10.47%	15.74%	54,426,297
2905	Mt Hood Community College	SLGRP	11,751,035	41,710,417	2,185	53,463,637	14.83%	10.47%	15.74%	55,793,612
2906	Klamath Community College	SLGRP	997,164	10,472,127	108,340	11,577,631	14.83%	10.47%	15.74%	12,695,193
2908	Clackamas Community College	SLGRP	8,665,202	31,962,310	996	40,628,508	14.83%	10.47%	15.74%	42,491,100
2910	Linn-Benton Community College	SLGRP	7,152,097	28,055,613	0	35,207,710	14.83%	10.47%	15.74%	36,945,833
2918	Portland Community College	SLGRP	37,103,357	124,809,477	94,033	162,006,867	14.83%	10.47%	15.74%	168,604,163
2919	Chemeketa Community College	SLGRP	14,751,750	40,976,698	90,742	55,819,190	14.83%	10.47%	15.74%	57,444,568
2922	Rogue Community College	SLGRP	5,397,155	17,733,182	117,799	23,248,136	14.83%	10.47%	15.74%	24,239,751
2995	Oregon Coast Community College	SLGRP	53,197	3,620,301	0	3,673,498	14.83%	10.47%	15.74%	4,096,811
2996	Columbia Gorge Community College	SLGRP	861,432	6,068,718	58,819	6,988,969	14.83%	10.47%	15.74%	7,568,569
2997	Tillamook Bay Community College	SLGRP	302,799	2,783,836	0	3,086,635	14.83%	10.47%	15.74%	3,352,210
2998	Southwestern Community College	SLGRP	1,613,341	10,013,337	200	11,626,878	14.83%	10.47%	15.74%	12,462,345
2999	Central Oregon Community College	SLGRP	4,901,098	23,144,322	36,447	28,081,867	14.83%	10.47%	15.74%	29,773,282
3003	Baker School District 5J	Schools	3,483,215	14,844,422	19,270	18,346,907	15.40%	10.47%	15.74%	19,453,994
3008	Huntington School District 16J	Schools	81,112	706,197	0	787,309	15.40%	10.47%	15.74%	856,100
3016	Burnt River High School	Schools	132,117	344,802	0	476,919	15.40%	10.47%	15.74%	492,077
3027	Pine-Eagle School District 61	Schools	375,950	1,910,915	0	2,286,865	15.40%	10.47%	15.74%	2,441,840
3037	Alsea School	Schools	312,509	2,360,523	15,311	2,688,343	15.40%	10.47%	15.74%	2,922,201
3039	Corvallis School District 509J	Schools	12,511,027	41,478,042	9,375	53,998,444	15.40%	10.47%	15.74%	56,503,088

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Exhibit E

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Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.2	10.7	11.4

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
3043	Philomath School District 17J	Schools	3,597,365	8,367,796	2,243	11,967,404	15.40%	10.47%	15.74%	12,259,152
3049	Monroe Elementary School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3075	West Linn School District	Schools	19,843,170	61,682,222	0	81,525,392	15.40%	10.47%	15.74%	84,992,387
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	1,088,765	3,258,439	0	4,347,204	15.40%	10.47%	15.74%	4,522,280
3122	Oregon City School District 62	Schools	17,135,802	41,224,482	4,834	58,365,118	15.40%	10.47%	15.74%	59,914,399
3138	Canby Elementary School District 86	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3160	Gladstone School District 115	Schools	3,760,699	11,881,827	0	15,642,526	15.40%	10.47%	15.74%	16,322,660
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	4,487,159	11,497,968	0	15,985,127	15.40%	10.47%	15.74%	16,474,375
3186	Jewell School District 8	Schools	435,149	2,209,494	3,257	2,647,900	15.40%	10.47%	15.74%	2,829,586
3187	Seaside Schools	Schools	3,401,212	9,237,173	0	12,638,385	15.40%	10.47%	15.74%	13,072,003
3195	Warrenton-Hammond School District	Schools	729,549	6,955,869	0	7,685,418	15.40%	10.47%	15.74%	8,376,814
3230	Vernonia School District	Schools	930,318	3,369,551	0	4,299,869	15.40%	10.47%	15.74%	4,519,873
3241	Coquille School District 8	Schools	1,253,704	8,129,554	0	9,383,258	15.40%	10.47%	15.74%	10,111,424
3242	Coos Bay School District 9	Schools	4,837,111	14,923,172	6,389	19,766,672	15.40%	10.47%	15.74%	20,603,303
3245	North Bend Public Schools	Schools	2,736,431	12,464,301	0	15,200,732	15.40%	10.47%	15.74%	16,154,966
3252	Powers School District	Schools	507,369	1,025,706	0	1,533,075	15.40%	10.47%	15.74%	1,555,389
3257	Myrtle Point School District 41	Schools	795,097	3,518,583	0	4,313,680	15.40%	10.47%	15.74%	4,578,547
3264	Bandon School District	Schools	594,056	4,388,348	0	4,982,404	15.40%	10.47%	15.74%	5,391,943
3274	Crook County School District	Schools	4,293,903	19,829,442	2,610	24,125,955	15.40%	10.47%	15.74%	25,657,966
3275	Port Orford-Langlois School District 2Cj	Schools	0	2,115,047	0	2,115,047	15.40%	10.47%	15.74%	2,369,466
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
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	1,756,075	8,094,573	0	9,850,648	15.40%	10.47%	15.74%	10,474,534
3288	Central Curry School District 1	Schools	991,590	2,498,123	0	3,489,713	15.40%	10.47%	15.74%	3,592,687
3291	Bend-La Pine Public Schools	Schools	30,950,420	98,672,365	19,416	129,642,201	15.40%	10.47%	15.74%	135,361,600
3296	Sisters School District	Schools	2,699,203	7,096,647	0	9,795,850	15.40%	10.47%	15.74%	10,111,825
3307	Oakland School District	Schools	861,649	3,614,138	0	4,475,787	15.40%	10.47%	15.74%	4,738,891
3310	Roseburg Public Schools	Schools	9,426,349	29,416,579	4,582	38,847,510	15.40%	10.47%	15.74%	40,511,941
3316	Glide School District 12	Schools	1,039,817	4,888,501	1,445	5,929,763	15.40%	10.47%	15.74%	6,311,817
3318	Days Creek School District 15	Schools	322,448	1,424,687	0	1,747,135	15.40%	10.47%	15.74%	1,854,279
3319	South Umpqua School District	Schools	1,968,725	7,076,138	0	9,044,863	15.40%	10.47%	15.74%	9,503,882
3320	Camas Valley School District 21	Schools	217,063	1,751,810	0	1,968,873	15.40%	10.47%	15.74%	2,136,360
3321	North Douglas School District 22	Schools	318,621	2,185,303	0	2,503,924	15.40%	10.47%	15.74%	2,703,324
3324	Yoncalla School District 32	Schools	228,335	2,170,411	0	2,398,746	15.40%	10.47%	15.74%	2,614,341
3325	Elkton School District 34	Schools	402,244	1,715,619	0	2,117,863	15.40%	10.47%	15.74%	2,244,108
3331	Umpqua School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3335	Riddle School District	Schools	725,443	1,910,224	0	2,635,667	15.40%	10.47%	15.74%	2,720,939
3338	Glendale 77	Schools	289,811	2,244,936	0	2,534,747	15.40%	10.47%	15.74%	2,747,060
3349	Winston-Dillard Schools	Schools	2,173,622	8,279,942	0	10,453,564	15.40%	10.47%	15.74%	11,016,572

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3353	Sutherlin School District 130	Schools	2,094,555	7,626,856	3,773	9,725,184	15.40%	10.47%	15.74%	10,228,381
3361	Arlington Public Schools	Schools	40,409	919,640	0	960,049	15.40%	10.47%	15.74%	1,062,623
3364	Condon Admin School District 25J	Schools	168,661	895,554	0	1,064,215	15.40%	10.47%	15.74%	1,138,344
3370	Prairie City School District 4	Schools	477,684	1,767,197	0	2,244,881	15.40%	10.47%	15.74%	2,362,303
3372	Monument School District 8	Schools	261,131	453,307	0	714,438	15.40%	10.47%	15.74%	716,949
3375	Dayville School District 16J	Schools	53,895	640,619	0	694,514	15.40%	10.47%	15.74%	760,838
3376	Long Creek Schools	Schools	140,239	342,928	0	483,167	15.40%	10.47%	15.74%	496,482
3392	Burns-Slater School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3394	Crane Elementary School	Schools	293,914	926,665	3,203	1,223,782	15.40%	10.47%	15.74%	1,279,247
3395	Pine Creek School	Schools	0	83,928	0	83,928	15.40%	10.47%	15.74%	94,024
3396	Diamond School District 7	Schools	19,175	111,690	0	130,865	15.40%	10.47%	15.74%	140,481
3397	Suntex School District	Schools	0	58,873	0	58,873	15.40%	10.47%	15.74%	65,955
3398	Drewsey School	Schools	0	122,295	0	122,295	15.40%	10.47%	15.74%	137,006
3399	Frenchglen School District	Schools	100,675	63,054	0	163,729	15.40%	10.47%	15.74%	151,259
3405	Fields-Trout Creek 33	Schools	0	187,638	0	187,638	15.40%	10.47%	15.74%	210,209
3407	Crane Union High School	Schools	392,647	788,114	0	1,180,761	15.40%	10.47%	15.74%	1,197,347
3408	Burns Union High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3409	Hood River County School District	Schools	10,198,055	27,683,944	0	37,881,999	15.40%	10.47%	15.74%	39,180,649
3414	Phoenix-Talent School District	Schools	4,635,833	15,153,050	0	19,788,883	15.40%	10.47%	15.74%	20,688,185
3415	Ashland Public Schools	Schools	5,196,922	18,196,764	0	23,393,686	15.40%	10.47%	15.74%	24,547,347
3416	Central Point School District 6	Schools	7,400,996	26,647,459	16,781	34,065,236	15.40%	10.47%	15.74%	35,809,711
3417	Eagle Point School District 9	Schools	6,085,685	23,007,942	2,720	29,096,347	15.40%	10.47%	15.74%	30,653,865
3424	Rogue River School District	Schools	1,143,938	5,659,650	0	6,803,588	15.40%	10.47%	15.74%	7,256,515
3432	Prospect School District	Schools	417,757	1,525,839	0	1,943,596	15.40%	10.47%	15.74%	2,043,922
3439	Butte Falls School District	Schools	398,347	1,442,896	1,926	1,843,169	15.40%	10.47%	15.74%	1,938,914
3440	Pinehurst School	Schools	0	227,821	0	227,821	15.40%	10.47%	15.74%	255,225
3445	Culver School District 4	Schools	1,085,185	4,352,837	0	5,438,022	15.40%	10.47%	15.74%	5,745,455
3446	Ashwood School	Schools	0	31,373	0	31,373	15.40%	10.47%	15.74%	35,147
3447	Madras School District	Schools	6,197,467	23,090,202	4,711	29,292,380	15.40%	10.47%	15.74%	30,839,108
3451	Black Butte School District	Schools	0	350,459	0	350,459	15.40%	10.47%	15.74%	392,616
3453	Josephine County School District Cu	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3454	Grants Pass School District	Schools	11,276,454	35,047,729	382,577	46,706,760	15.40%	10.47%	15.74%	48,980,286
3455	Klamath Falls School District 1	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3456	Klamath County School District	Schools	11,823,323	42,910,622	0	54,733,945	15.40%	10.47%	15.74%	57,540,458
3457	Klamath Falls City Schools	Schools	6,153,552	17,665,629	0	23,819,181	15.40%	10.47%	15.74%	24,718,392
3460	Union School District 5	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3461	Lake County School District 7	Schools	1,216,528	4,926,649	0	6,143,177	15.40%	10.47%	15.74%	6,493,471
3462	Paisley School District	Schools	292,618	1,253,675	0	1,546,293	15.40%	10.47%	15.74%	1,638,808
3463	North Lake School District 14	Schools	679,230	1,803,853	0	2,483,083	15.40%	10.47%	15.74%	2,564,766
3464	Plush School District	Schools	100,207	46,585	0	146,792	15.40%	10.47%	15.74%	132,434
3465	Adel School District 21	Schools	62,457	138,489	0	200,946	15.40%	10.47%	15.74%	205,164
3470	Pleasant Hill School District	Schools	957,237	5,618,848	0	6,576,085	15.40%	10.47%	15.74%	7,061,295
3473	Eugene School District 4J	Schools	33,815,990	118,077,639	1,545	151,895,174	15.40%	10.47%	15.74%	159,363,816
3487	Springfield School District 19	Schools	19,730,773	58,191,610	0	77,922,383	15.40%	10.47%	15.74%	80,991,882
3494	Fern Ridge School District	Schools	1,800,934	6,243,689	0	8,044,623	15.40%	10.47%	15.74%	8,436,930
3498	Mapleton School District	Schools	170,025	1,728,713	0	1,898,738	15.40%	10.47%	15.74%	2,072,816
3502	Creswell School District 40	Schools	1,970,036	6,528,723	0	8,498,759	15.40%	10.47%	15.74%	8,891,668
3506	South Lane School District	Schools	4,276,259	20,030,737	0	24,306,996	15.40%	10.47%	15.74%	25,864,662

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Exhibit E

Proportionate Share as of December 31, 2023 for use in June 30, 2025 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	5.2	10.7	11.4

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
3510	Bethel School District	Schools	8,075,301	33,687,919	0	41,763,220	15.40%	10.47%	15.74%	44,206,940
3517	Crow-Applegate-Lorane District 66	Schools	462,637	2,249,277	0	2,711,914	15.40%	10.47%	15.74%	2,890,322
3519	McKenzie School District	Schools	187,544	2,474,518	0	2,662,062	15.40%	10.47%	15.74%	2,922,363
3520	Junction City School District 69	Schools	2,706,089	8,715,116	0	11,421,205	15.40%	10.47%	15.74%	11,930,494
3522	Lowell School District	Schools	300,152	3,184,546	1,629	3,486,327	15.40%	10.47%	15.74%	3,810,900
3524	Oakridge School District	Schools	946,368	3,381,846	0	4,328,214	15.40%	10.47%	15.74%	4,546,499
3527	Marcola School District 79	Schools	673,698	3,125,779	0	3,799,477	15.40%	10.47%	15.74%	4,041,276
3533	Triangle Lake Schools	Schools	789,079	2,037,490	0	2,826,569	15.40%	10.47%	15.74%	2,914,475
3537	Siuslaw School District 97J	Schools	2,597,850	9,654,982	0	12,252,832	15.40%	10.47%	15.74%	12,896,738
3579	Lincoln County School District	Schools	5,493,614	30,177,371	5,294	35,676,279	15.40%	10.47%	15.74%	38,216,192
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	1,115,763	4,042,067	0	5,157,830	15.40%	10.47%	15.74%	5,421,791
3618	Sweet Home School District 55	Schools	3,713,187	12,442,208	38,637	16,194,032	15.40%	10.47%	15.74%	16,981,730
3626	Wyatt School District 63Cj	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3647	Scio School District 95C	Schools	513,220	3,938,180	0	4,451,400	15.40%	10.47%	15.74%	4,822,890
3665	Santiam Canyon School District	Schools	1,164,923	3,932,216	0	5,097,139	15.40%	10.47%	15.74%	5,338,093
3676	Harrisburg High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3684	Ontario School District 8C	Schools	3,506,229	16,521,578	9,219	20,037,026	15.40%	10.47%	15.74%	21,333,289
3687	Juntura Grade School	Schools	0	95,934	0	95,934	15.40%	10.47%	15.74%	107,474
3689	Vale School District 15	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3694	Nyssa School District 26	Schools	2,093,391	7,776,945	0	9,870,336	15.40%	10.47%	15.74%	10,388,821
3696	Annex Elementary School	Schools	172,790	683,025	0	855,815	15.40%	10.47%	15.74%	903,556
3707	Adrian School District 61	Schools	558,749	1,825,786	0	2,384,535	15.40%	10.47%	15.74%	2,492,856
3709	Harper School District 66	Schools	358,456	1,062,235	0	1,420,691	15.40%	10.47%	15.74%	1,477,063
3712	W W Jones School	Schools	0	190,772	0	190,772	15.40%	10.47%	15.74%	213,720
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	1,657,935	4,515,375	0	6,173,310	15.40%	10.47%	15.74%	6,386,204
3730	North Marion School District 15	Schools	4,338,464	9,238,723	0	13,577,187	15.40%	10.47%	15.74%	13,824,291
3732	Marion Elementary School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3735	Salem-Keizer Public Schools	Schools	76,454,452	271,584,874	10,988	348,050,314	15.40%	10.47%	15.74%	365,498,260
3750	St Paul School District	Schools	251,301	2,253,118	0	2,504,419	15.40%	10.47%	15.74%	2,725,387
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	1,403,684	3,530,069	0	4,933,753	15.40%	10.47%	15.74%	5,078,771
3781	Silver Crest School District 93	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3786	Woodburn School District	Schools	14,587,729	34,443,623	8,023	49,039,375	15.40%	10.47%	15.74%	50,283,096
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

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Exhibit E

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Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.2	10.7	11.4

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
3806	Cloverdale School District 144	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3809	Morrow County Schools	Schools	4,785,864	14,877,176	5,109	19,668,149	15.40%	10.47%	15.74%	20,508,439
3818	Portland Public Schools	Schools	106,229,639	384,911,240	8,063	491,148,942	15.40%	10.47%	15.74%	516,295,375
3820	Parkrose School District	Schools	4,336,694	18,586,068	0	22,922,762	15.40%	10.47%	15.74%	24,294,611
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	26,091,562	69,133,787	30,118	95,255,467	15.40%	10.47%	15.74%	98,398,056
3842	Corbett School District 39	Schools	1,117,482	7,916,187	5,759	9,039,428	15.40%	10.47%	15.74%	9,773,638
3843	David Douglas School District	Schools	26,220,951	74,736,695	0	100,957,646	15.40%	10.47%	15.74%	104,724,509
3847	Riverdale School	Schools	1,892,969	4,152,986	0	6,045,955	15.40%	10.47%	15.74%	6,168,438
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3850	Dallas School District	Schools	5,271,347	17,286,535	3,084	22,560,966	15.40%	10.47%	15.74%	23,592,760
3859	Central School District 13J	Schools	7,123,053	20,078,063	0	27,201,116	15.40%	10.47%	15.74%	28,197,394
3865	Perrydale School District 21	Schools	636,805	1,693,333	0	2,330,138	15.40%	10.47%	15.74%	2,406,977
3887	Falls City School District	Schools	561,817	2,548,057	138	3,110,012	15.40%	10.47%	15.74%	3,304,713
3894	Sherman County School District 9	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3902	Tillamook Public Schools	Schools	2,233,307	12,817,065	374,291	15,424,663	15.40%	10.47%	15.74%	16,818,875
3920	Neah-Kah-Nie School District	Schools	2,021,390	6,346,035	0	8,367,425	15.40%	10.47%	15.74%	8,728,129
3927	Echo School District	Schools	570,711	2,171,516	0	2,742,227	15.40%	10.47%	15.74%	2,889,753
3928	Umatilla School District 6R	Schools	1,989,541	9,069,630	2,803	11,061,974	15.40%	10.47%	15.74%	11,758,869
3929	Ferndale School District 10	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3931	Pendleton School District 16R	Schools	8,417,713	13,850,958	5,959	22,274,630	15.40%	10.47%	15.74%	22,268,687
3935	Athena-Weston School District 29Rj	Schools	1,550,801	3,500,907	0	5,051,708	15.40%	10.47%	15.74%	5,163,913
3936	Milton-Freewater Elementary School District 31	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3942	Stanfield School District	Schools	907,125	3,077,734	0	3,984,859	15.40%	10.47%	15.74%	4,174,381
3944	Ukiah School	Schools	181,313	287,708	0	469,021	15.40%	10.47%	15.74%	467,512
3957	Helix School District	Schools	432,954	1,179,637	0	1,612,591	15.40%	10.47%	15.74%	1,668,245
3958	Pilot Rock School District 2R	Schools	590,321	2,133,754	3,311	2,727,386	15.40%	10.47%	15.74%	2,869,093
3959	Mcloughlin Union High School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3965	La Grande Public Schools	Schools	3,321,663	12,260,829	0	15,582,492	15.40%	10.47%	15.74%	16,395,672
3966	Union County School District	Schools	878,344	1,924,043	0	2,802,387	15.40%	10.47%	15.74%	2,858,864
3967	North Powder School District	Schools	584,638	1,737,152	0	2,321,790	15.40%	10.47%	15.74%	2,414,292
3969	Imbler School District	Schools	526,414	1,623,248	1,239	2,150,901	15.40%	10.47%	15.74%	2,242,283
3970	Cove School District	Schools	531,277	2,004,842	0	2,536,119	15.40%	10.47%	15.74%	2,671,451
3973	Elgin School District 23	Schools	436,449	1,774,380	0	2,210,829	15.40%	10.47%	15.74%	2,337,329
3986	Joseph School District 6	Schools	761,637	1,679,862	701	2,442,200	15.40%	10.47%	15.74%	2,493,109
3990	Wallowa School	Schools	392,138	1,381,138	0	1,773,276	15.40%	10.47%	15.74%	1,861,299
3993	Enterprise School District 21	Schools	579,344	2,383,486	0	2,962,830	15.40%	10.47%	15.74%	3,134,134
4003	Troy School District 54	Schools	0	65,829	0	65,829	15.40%	10.47%	15.74%	73,747
4008	Chenowith School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4012	Dufur Schools	Schools	797,697	2,450,881	4,610	3,253,188	15.40%	10.47%	15.74%	3,392,765
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	925,475	3,374,396	0	4,299,871	15.40%	10.47%	15.74%	4,521,422
4035	Banks School District	Schools	1,870,179	5,418,638	0	7,288,817	15.40%	10.47%	15.74%	7,568,086
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

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Normal Cost Present Value Factors	5.2	10.7	11.4

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
4062	Beaverton School District	Schools	98,500,064	254,959,036	48,248	353,507,348	15.40%	10.47%	15.74%	364,593,483
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	32,192	587,858	0	620,050	15.40%	10.47%	15.74%	684,350
4114	Fossil School District 21J	Schools	474,634	1,057,795	0	1,532,429	15.40%	10.47%	15.74%	1,565,125
4128	Yamhill Grade School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4135	Newberg School District 29Jt	Schools	9,385,470	26,346,409	2,417	35,734,296	15.40%	10.47%	15.74%	37,035,840
4142	McMinnville Schools	Schools	12,243,337	37,386,712	0	49,630,049	15.40%	10.47%	15.74%	51,688,424
4144	Sheridan School District 48J	Schools	1,331,165	4,306,885	0	5,638,050	15.40%	10.47%	15.74%	5,890,957
4166	Yamhill-Carlton School District 1	Schools	1,498,028	5,225,449	3,219	6,726,696	15.40%	10.47%	15.74%	7,059,415
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	198,954	934,684	0	1,133,638	15.40%	10.47%	15.74%	1,206,440
4220	Jefferson County Education Service District	Schools	350,366	1,007,108	0	1,357,474	15.40%	10.47%	15.74%	1,408,826
4221	Marion Education Service District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4223	InterMountain Education Service District	Schools	3,326,909	14,031,633	103,485	17,462,027	15.40%	10.47%	15.74%	18,569,376
4224	Wallowa County Region 18	Schools	521,936	1,328,894	0	1,850,830	15.40%	10.47%	15.74%	1,906,713
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	195,445	978,559	0	1,174,004	15.40%	10.47%	15.74%	1,252,782
4227	Cascade School District Uh5	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
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	1,739,884	6,908,706	0	8,648,590	15.40%	10.47%	15.74%	9,133,053
4237	Douglas Education Service District	Schools	2,424,973	16,663,146	0	19,088,119	15.40%	10.47%	15.74%	20,609,474
4238	Multnomah Education Service District	Schools	7,615,704	31,095,575	850,936	39,562,215	15.40%	10.47%	15.74%	42,461,603
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	4,774,097	16,327,356	0	21,101,453	15.40%	10.47%	15.74%	22,114,470
4254	Willamette Education Service District	Schools	6,341,216	20,168,013	1,663,975	28,173,204	15.40%	10.47%	15.74%	30,657,839
4258	Hermiston School District 8R	Schools	9,630,702	31,764,903	0	41,395,605	15.40%	10.47%	15.74%	43,298,170
4259	Clackamas Education Service District	Schools	6,784,459	20,730,732	0	27,515,191	15.40%	10.47%	15.74%	28,657,427
4260	Greater Albany School District 8J	Schools	14,071,537	54,505,559	5,373	68,582,469	15.40%	10.47%	15.74%	72,340,160
4268	Lake Oswego School District	Schools	16,545,123	47,217,177	0	63,762,300	15.40%	10.47%	15.74%	66,146,266
4270	Silver Falls School District	Schools	7,673,856	21,804,917	7,266	29,486,039	15.40%	10.47%	15.74%	30,586,093
4271	Malheur Education Service District Region 14	Schools	837,756	3,825,455	0	4,663,211	15.40%	10.47%	15.74%	4,956,494
4272	Linn-Benton-Lincoln Education Service District	Schools	4,210,144	14,867,824	0	19,077,968	15.40%	10.47%	15.74%	20,027,758
4273	Double O School District	Schools	0	91,455	0	91,455	15.40%	10.47%	15.74%	102,456
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	4,089,428	12,027,674	0	16,117,102	15.40%	10.47%	15.74%	16,749,297
4277	Mitchell School	Schools	105,482	797,242	0	902,724	15.40%	10.47%	15.74%	977,613
4279	St Helens School District 502	Schools	6,615,517	15,312,956	0	21,928,473	15.40%	10.47%	15.74%	22,452,657
4280	Northwest Regional Education Service District	Schools	8,861,468	40,390,459	0	49,251,927	15.40%	10.47%	15.74%	52,345,290
4286	Southern Oregon Education Service District	Schools	3,642,567	14,436,130	0	18,078,697	15.40%	10.47%	15.74%	19,089,620
4288	Medford School District 549C	Schools	17,267,568	66,081,396	101,571	83,450,535	15.40%	10.47%	15.74%	88,040,451
4291	Dayton Public Schools	Schools	1,579,619	4,560,129	0	6,139,748	15.40%	10.47%	15.74%	6,373,625
4293	Lake County Education Service District	Schools	274,040	753,410	12,812	1,040,262	15.40%	10.47%	15.74%	1,086,478
4294	Harney Education Service District Region XVII	Schools	306,886	1,556,876	0	1,863,762	15.40%	10.47%	15.74%	1,989,907
4295	Wasco County Education Service District	Schools	580,175	3,752,853	0	4,333,028	15.40%	10.47%	15.74%	4,668,887

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Exhibit E

Proportionate Share as of December 31, 2023 for use in June 30, 2025 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	5.2	10.7	11.4

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
4297	Yamhill Education Service District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4306	Amity School District	Schools	1,462,780	4,461,250	0	5,924,030	15.40%	10.47%	15.74%	6,169,288
4307	Columbia School District 5J	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4309	Scappoose School District	Schools	3,481,276	12,471,500	0	15,952,776	15.40%	10.47%	15.74%	16,759,502
4311	Redmond School District 2J	Schools	12,310,118	40,573,180	269	52,883,567	15.40%	10.47%	15.74%	55,312,153
4312	Reedsport School District	Schools	823,415	4,029,734	0	4,853,149	15.40%	10.47%	15.74%	5,173,862
4313	Forest Grove School District	Schools	13,629,048	34,766,760	0	48,395,808	15.40%	10.47%	15.74%	49,862,995
4314	Willamina School District 30J	Schools	1,964,302	5,055,330	0	7,019,632	15.40%	10.47%	15.74%	7,236,448
4315	John Day School District	Schools	1,276,835	3,996,810	0	5,273,645	15.40%	10.47%	15.74%	5,500,075
4316	Tigard-Tualatin School District 23J	Schools	29,108,138	75,341,460	0	104,449,598	15.40%	10.47%	15.74%	107,714,082
4317	Sherwood School District 88J	Schools	8,774,794	26,357,432	0	35,132,226	15.40%	10.47%	15.74%	36,554,823
4320	Rainier School District 13	Schools	1,223,427	5,467,188	4,329	6,694,944	15.40%	10.47%	15.74%	7,112,324
4321	North Clackamas School District 12	Schools	43,673,731	104,829,026	0	148,502,757	15.40%	10.47%	15.74%	152,412,834
4323	Estacada School District 108	Schools	2,791,066	13,678,084	0	16,469,150	15.40%	10.47%	15.74%	17,558,506
4324	Centennial School District 28	Schools	13,180,275	32,480,318	0	45,660,593	15.40%	10.47%	15.74%	46,942,139
4326	Harney County School District 3	Schools	1,753,975	3,912,910	196,521	5,863,405	15.40%	10.47%	15.74%	6,140,806
4327	Jordan Valley School District 3	Schools	86,990	741,987	0	828,977	15.40%	10.47%	15.74%	900,902
4329	Gervais School District 1	Schools	1,861,608	5,679,795	5,236	7,546,639	15.40%	10.47%	15.74%	7,863,188
4330	Vale School District 84	Schools	1,785,204	5,821,353	1,650	7,608,207	15.40%	10.47%	15.74%	7,954,156
4331	Molalla River School District	Schools	5,062,316	13,365,039	0	18,427,355	15.40%	10.47%	15.74%	19,026,623
4332	Gresham-Barlow School District 10	Schools	25,368,025	56,288,548	25,155	81,681,728	15.40%	10.47%	15.74%	83,419,349
4333	Canby School District	Schools	10,781,997	25,328,791	2,756	36,113,544	15.40%	10.47%	15.74%	37,014,760
4334	Cascade School District 5	Schools	4,937,385	13,247,293	0	18,184,678	15.40%	10.47%	15.74%	18,794,668
4335	Milton-Freewater Unified School District 7	Schools	2,792,328	8,616,006	6,979	11,415,313	15.40%	10.47%	15.74%	11,901,044
4336	Nestucca Valley School District 101	Schools	1,297,230	3,837,706	0	5,134,936	15.40%	10.47%	15.74%	5,338,165
4337	Sherman County School District	Schools	227,292	1,830,803	0	2,058,095	15.40%	10.47%	15.74%	2,233,045
4338	Three Rivers U J School District	Schools	7,866,326	23,564,547	0	31,430,873	15.40%	10.47%	15.74%	32,698,481
4339	Lebanon Community School District	Schools	6,435,410	21,447,214	0	27,882,624	15.40%	10.47%	15.74%	29,180,576
4340	Monroe School District 1J	Schools	471,412	2,387,042	0	2,858,454	15.40%	10.47%	15.74%	3,051,686
4341	Hillsboro School District 1J	Schools	40,435,266	136,663,002	0	177,098,268	15.40%	10.47%	15.74%	185,482,755
4342	North Santiam School District 29J	Schools	3,226,790	11,833,431	0	15,060,221	15.40%	10.47%	15.74%	15,840,888
4343	Harrisburg Sschool District 7	Schools	708,668	4,744,084	3,511	5,456,263	15.40%	10.47%	15.74%	5,888,552
4344	South Wasco County School District 1	Schools	673,612	2,081,084	0	2,754,696	15.40%	10.47%	15.74%	2,870,846
4345	Oregon Trail School District 46	Schools	7,134,158	23,892,718	2,400	31,029,276	15.40%	10.47%	15.74%	32,484,113
4346	Knappa School District 4	Schools	599,361	4,089,923	0	4,689,284	15.40%	10.47%	15.74%	5,061,869
4347	Clatskanie School District 6J	Schools	706,910	5,456,237	0	6,163,147	15.40%	10.47%	15.74%	6,678,661
4348	Lourdes Charter School	Schools	27,119	194,729	0	221,848	15.40%	10.47%	15.74%	239,869
4350	Ridgeline Montessori	Schools	154,994	1,308,913	0	1,463,907	15.40%	10.47%	15.74%	1,590,482
4351	The Village School	Schools	11,518	354,921	0	366,439	15.40%	10.47%	15.74%	406,838
4352	Armadillo Technical Institute	Schools	0	393,000	0	393,000	15.40%	10.47%	15.74%	440,274
4354	Opal Charter School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4355	Three Rivers Charter School	Schools	0	734,051	0	734,051	15.40%	10.47%	15.74%	822,350
4358	Detroit Lake Charter School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4359	Willamette Leadership Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4360	Luckiamute Valley Charter School	Schools	252,025	1,301,658	0	1,553,683	15.40%	10.47%	15.74%	1,660,057
4361	Rimrock Expeditionary Alternative Learning	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4362	Kings Valley Charter School	Schools	0	41,877	0	41,877	15.40%	10.47%	15.74%	46,915
4363	Multisensory Learning Academy	Schools	292,358	2,764,498	0	3,056,856	15.40%	10.47%	15.74%	3,331,160

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Exhibit E

Proportionate Share as of December 31, 2023 for use in June 30, 2025 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	5.2	10.7	11.4

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
4365	Mitch Charter School	Schools	0	1,065,577	0	1,065,577	15.40%	10.47%	15.74%	1,193,755
4366	Sand Ridge Charter School	Schools	110,416	1,491,658	0	1,602,074	15.40%	10.47%	15.74%	1,759,511
4367	Arthur Academy Charter School	Schools	356,855	4,769,694	0	5,126,549	15.40%	10.47%	15.74%	5,629,210
4369	Trillium Charter School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4370	Howard Street Charter School, Inc.	Schools	164,945	650,594	0	815,539	15.40%	10.47%	15.74%	860,942
4371	The Lighthouse School	Schools	97,516	927,117	0	1,024,633	15.40%	10.47%	15.74%	1,116,731
4373	Sheridan Japanese School Foundation	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4374	Ione School District	Schools	416,985	687,998	0	1,104,983	15.40%	10.47%	15.74%	1,104,679
4375	Eddyville Charter School	Schools	247,019	1,424,864	0	1,671,883	15.40%	10.47%	15.74%	1,794,074
4376	Four Rivers Community School	Schools	311,296	2,063,569	9,851	2,384,716	15.40%	10.47%	15.74%	2,578,758
4378	Mosier Community School	Schools	0	1,212,711	0	1,212,711	15.40%	10.47%	15.74%	1,358,589
4379	Siletz Valley School	Schools	79,467	1,785,507	0	1,864,974	15.40%	10.47%	15.74%	2,063,923
4380	The Emerson School	Schools	68,742	676,746	0	745,488	15.40%	10.47%	15.74%	813,201
4381	North Wasco County School District 21	Schools	4,687,766	20,908,435	1,247	25,597,448	15.40%	10.47%	15.74%	27,179,711
4382	Self Enhancement Inc	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4383	City View Charter School	Schools	0	1,658,335	0	1,658,335	15.40%	10.47%	15.74%	1,857,816
4386	Nixyaawii Community School	Schools	228,512	554,450	0	782,962	15.40%	10.47%	15.74%	804,137
4388	West Lane Tech	Schools	182,481	328,136	0	510,617	15.40%	10.47%	15.74%	513,738
4390	Oregon Connections Academy	Schools	1,993,225	8,577,837	0	10,571,062	15.40%	10.47%	15.74%	11,205,839
4392	Eagleridge High School	Schools	61,410	811,448	0	872,858	15.40%	10.47%	15.74%	958,235
4393	Cascade Heights Public Charter School	Schools	85,561	1,252,284	0	1,337,845	15.40%	10.47%	15.74%	1,471,439
4395	Siletz Valley Early College Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4396	Sweet Home Charter School	Schools	35,308	709,522	0	744,830	15.40%	10.47%	15.74%	823,145
4397	Springwater Environmental Sciences School	Schools	287,754	669,093	0	956,847	15.40%	10.47%	15.74%	980,011
4398	LEP High	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4400	Phoenix School	Schools	0	569,418	0	569,418	15.40%	10.47%	15.74%	637,913
4401	Ballston Community School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4402	Sage Community School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4403	Portland Village School	Schools	69,487	1,880,927	0	1,950,414	15.40%	10.47%	15.74%	2,162,829
4404	Alliance Charter Academy	Schools	361,411	1,723,725	0	2,085,136	15.40%	10.47%	15.74%	2,220,490
4405	Forest Grove Community School	Schools	83,219	983,887	0	1,067,106	15.40%	10.47%	15.74%	1,168,881
4407	Madrone Trail Public Charter School	Schools	0	1,283,860	0	1,283,860	15.40%	10.47%	15.74%	1,438,296
4408	Muddy Creek Charter School	Schools	0	610,982	0	610,982	15.40%	10.47%	15.74%	684,477
4409	Southwest Charter School	Schools	0	1,167,347	0	1,167,347	15.40%	10.47%	15.74%	1,307,768
4410	Ace Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4411	Sherwood Charter School	Schools	196,394	845,483	0	1,041,877	15.40%	10.47%	15.74%	1,104,459
4412	Estacada Web Academy	Schools	579,585	3,575,604	0	4,155,189	15.40%	10.47%	15.74%	4,469,845
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	147,767	1,394,779	0	1,542,546	15.40%	10.47%	15.74%	1,680,889
4419	Silvies River Web Academy	Schools	276,689	3,027,780	0	3,304,469	15.40%	10.47%	15.74%	3,613,564
4420	Oregon Virtual Academy	Schools	399,195	4,301,538	0	4,700,733	15.40%	10.47%	15.74%	5,138,645
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	694,122	3,841,040	0	4,535,162	15.40%	10.47%	15.74%	4,858,931
4423	Molalla River Academy	Schools	197,288	1,219,960	0	1,417,248	15.40%	10.47%	15.74%	1,524,697
4424	The Ivy School	Schools	0	1,491,232	0	1,491,232	15.40%	10.47%	15.74%	1,670,612
4429	Clackamas Web Academy	Schools	32,028	12,701	0	44,729	15.40%	10.47%	15.74%	39,877
4430	Clackamas Charter Alliance 2	Schools	14,629	92,340	0	106,969	15.40%	10.47%	15.74%	115,162

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4431	Corbett Charter School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4432	Renaissance Public Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4433	Powell Butte Community Charter School	Schools	104,456	1,082,061	0	1,186,517	15.40%	10.47%	15.74%	1,295,870
4434	Logos Public Charter School	Schools	417,165	4,738,693	0	5,155,858	15.40%	10.47%	15.74%	5,642,776
4435	Sunny Wolf Charter School	Schools	0	995,603	0	995,603	15.40%	10.47%	15.74%	1,115,364
4436	Academy Of Arts & Academics	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4437	Center for Advance Learning	Schools	225,817	1,106,017	0	1,331,834	15.40%	10.47%	15.74%	1,419,894
4439	Homesource Family Charter	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4440	Sheridan Allprep Academy	Schools	398,954	1,547,655	0	1,946,609	15.40%	10.47%	15.74%	2,053,304
4441	Baker Web Academy	Schools	2,163,146	10,996,422	0	13,159,568	15.40%	10.47%	15.74%	14,051,429
4443	Knova Learning Oreogn	Schools	0	2,127,208	0	2,127,208	15.40%	10.47%	15.74%	2,383,090
4444	Bennett Pearson Academy, Inc.	Schools	186,296	663,137	0	849,433	15.40%	10.47%	15.74%	892,092
4446	Coburg Community Charter School	Schools	0	1,347,950	0	1,347,950	15.40%	10.47%	15.74%	1,510,095
4447	Arco Iris Spanish Immersion Charter School	Schools	0	1,228,675	0	1,228,675	15.40%	10.47%	15.74%	1,376,472
4448	Gresham Barlow Web Academy	Schools	362,173	3,580,414	0	3,942,587	15.40%	10.47%	15.74%	4,301,130
4449	Mosier Middle School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4450	Sauvie Island Academy	Schools	187,546	1,085,538	0	1,273,084	15.40%	10.47%	15.74%	1,366,304
4451	River's Edge Academy Charter School	Schools	142,381	841,590	0	983,971	15.40%	10.47%	15.74%	1,056,843
4452	South Columbia Family School	Schools	0	267,120	0	267,120	15.40%	10.47%	15.74%	299,252
4453	Woodland Educational Initiative	Schools	0	1,129,548	0	1,129,548	15.40%	10.47%	15.74%	1,265,422
4454	Le Monde Immersion Charter School	Schools	68,889	2,109,571	0	2,178,460	15.40%	10.47%	15.74%	2,418,497
4455	Hope Chinese Charter School	Schools	91,974	2,003,761	0	2,095,735	15.40%	10.47%	15.74%	2,318,446
4456	Insight School of Oregon Charter	Schools	151,631	2,818,143	0	2,969,774	15.40%	10.47%	15.74%	3,278,564
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	164,229	1,734,702	0	1,898,931	15.40%	10.47%	15.74%	2,074,884
4460	Kairos Pdx	Schools	0	2,249,104	0	2,249,104	15.40%	10.47%	15.74%	2,519,649
4461	Mountain View Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4462	Bend International School	Schools	0	1,259,064	0	1,259,064	15.40%	10.47%	15.74%	1,410,517
4463	Dallas Community School-Community Innovation Partners	Schools	146,481	808,956	0	955,437	15.40%	10.47%	15.74%	1,023,567
4464	The Valley School Of Southern Oregon	Schools	58,791	458,747	0	517,538	15.40%	10.47%	15.74%	561,010
4465	Bridge Educational Foundation	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4467	Cannon Beach Academy	Schools	36,903	209,525	0	246,428	15.40%	10.47%	15.74%	264,281
4468	Frontier Charter Academy	Schools	108,466	2,618,227	0	2,726,693	15.40%	10.47%	15.74%	3,020,033
4469	Desert Sky Montessori	Schools	0	758,616	0	758,616	15.40%	10.47%	15.74%	849,870
4470	Oregon Family School	Schools	285,668	3,291,972	0	3,577,640	15.40%	10.47%	15.74%	3,916,727
4471	Wahtonka Community School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4472	Valley Inquiry Charter School	Schools	0	264,621	0	264,621	15.40%	10.47%	15.74%	296,452
4473	Willamette Connections Academy	Schools	57,823	2,016,440	0	2,074,263	15.40%	10.47%	15.74%	2,305,302
4474	Oregon for Quality Virtual Education Inc	Schools	348,209	1,321,059	0	1,669,268	15.40%	10.47%	15.74%	1,758,815
4475	Teach-NW	Schools	174,470	1,911,687	0	2,086,157	15.40%	10.47%	15.74%	2,281,359
4476	Kalmiopsis Community Arts High School	Schools	0	34,207	0	34,207	15.40%	10.47%	15.74%	38,321
4477	Virtual Preparatory Academy of Oregon	Schools	74,584	243,122	0	317,706	15.40%	10.47%	15.74%	332,094
4478	Whitmore Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4479	Harmony Academy	Schools	0	689,889	0	689,889	15.40%	10.47%	15.74%	772,876
4480	Holla School	Schools	0	529,293	0	529,293	15.40%	10.47%	15.74%	592,961

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Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work.

Exhibit F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
1000	State Agencies	SLGRP	3,986,744,827	4,088,732,057	15,283,781,392	1,066,537,852	14,719,951,869	9,009,180,796	6,513,876,599	16,999,454	(704,121,785)	0	0	Y	0		5,826,754,268
1039	SAIF	SLGRP	114,015,532	4,088,732,057	15,283,781,392	30,501,546	14,719,951,869	9,009,180,796	186,288,096	486,161	(106,140,359)	0	0	Y	0		80,633,898
1179	Professional Liability Fund	SLGRP	5,685,154	4,088,732,057	15,283,781,392	1,520,898	14,719,951,869	9,009,180,796	9,288,879	24,241	(1,664,178)	0	0	Y	0		7,648,942
1252	Oregon State University	SLGRP	332,424,117	4,088,732,057	15,283,781,392	88,930,423	14,719,951,869	9,009,180,796	543,142,280	1,417,454	(68,928,909)	0	0	Y	0		475,630,825
1254	University of Oregon	SLGRP	291,018,178	4,088,732,057	15,283,781,392	77,853,466	14,719,951,869	9,009,180,796	475,489,800	1,240,900	(123,178,638)	0	0	Y	0		353,552,062
2000	Lake County	SLGRP	5,857,947	4,088,732,057	15,283,781,392	1,567,124	14,719,951,869	9,009,180,796	9,571,203	24,978	(1,619,301)	0	(234,120)		(435,913)		7,306,847
2001	Clackamas County	Indep	213,425,717	4,088,732,057	15,283,781,392	57,095,855	388,968,106	213,425,717	388,968,106	910,046	0	0	0		0		389,878,152
2002	Curry County	Indep	6,509,540	4,088,732,057	15,283,781,392	1,741,439	25,862,535	6,509,540	25,862,535	27,757	0	0	0		0		25,890,292
2003	Douglas County	Indep	33,572,834	4,088,732,057	15,283,781,392	8,981,437	123,594,017	33,572,834	123,594,017	143,154	0	0	0		0		123,737,171
2004	Harney County	SLGRP	5,885,726	4,088,732,057	15,283,781,392	1,574,555	14,719,951,869	9,009,180,796	9,616,591	25,097	0	0	(235,230)		(351,050)		9,055,408
2005	Jackson County	SLGRP	60,460,386	4,088,732,057	15,283,781,392	16,174,421	14,719,951,869	9,009,180,796	98,785,228	257,803	(25,007,122)	0	(2,416,370)		0		71,619,539
2006	Jefferson County	Indep	9,267,889	4,088,732,057	15,283,781,392	2,479,355	10,800,280	9,267,889	10,800,280	39,518	(7,688,989)	(650,000)	0		0		2,500,809
2007	Klamath County	SLGRP	5,015,508	4,088,732,057	15,283,781,392	1,341,753	14,719,951,869	9,009,180,796	8,194,755	21,386	0	0	0		(2,331,996)		5,884,145
2008	Lane County	Indep	139,563,654	4,088,732,057	15,283,781,392	37,336,204	277,071,107	139,563,654	277,071,107	595,099	(278,731,838)	0	0		0		(1,065,632)
2009	Marion County	SLGRP	112,072,937	4,088,732,057	15,283,781,392	29,981,861	14,719,951,869	9,009,180,796	183,114,123	477,878	(9,392,521)	0	0		(15,092,309)		159,107,171
2011	Washington County	SLGRP	198,565,360	4,088,732,057	15,283,781,392	53,120,398	14,719,951,869	9,009,180,796	324,432,665	846,681	(17,362,409)	0	(7,935,896)		0		299,981,041
2012	Grant County	SLGRP	3,943,355	4,088,732,057	15,283,781,392	1,054,930	14,719,951,869	9,009,180,796	6,442,982	16,814	0	0	(157,601)		(2,661,855)		3,640,340
2013	Umatilla County	SLGRP	22,920,413	4,088,732,057	15,283,781,392	6,131,691	14,719,951,869	9,009,180,796	37,449,285	97,732	(4,119,450)	0	(916,041)		0		32,511,526
2014	Linn County	Indep	51,011,187	4,088,732,057	15,283,781,392	13,646,562	115,416,383	51,011,187	115,416,383	217,511	0	0	0		0		115,633,894
2015	Yamhill County	Indep	46,942,176	4,088,732,057	15,283,781,392	12,558,016	41,209,984	46,942,176	41,209,984	200,161	0	0	0		0		41,410,145
2016	Sherman County	SLGRP	3,320,874	4,088,732,057	15,283,781,392	888,404	14,719,951,869	9,009,180,796	5,425,922	14,160	(1,464,728)	0	(132,723)		0		3,842,631
2017	Columbia County	SLGRP	17,182,550	4,088,732,057	15,283,781,392	4,596,692	14,719,951,869	9,009,180,796	28,074,285	73,266	(1,268,017)	0	0		(1,238,893)		25,640,641
2018	Coos County	SLGRP	22,748,214	4,088,732,057	15,283,781,392	6,085,624	14,719,951,869	9,009,180,796	37,167,932	96,998	0	0	0		0	Y	37,264,930
2020	Wasco County	SLGRP	9,768,998	4,088,732,057	15,283,781,392	2,613,412	14,719,951,869	9,009,180,796	15,961,405	41,655	(12,168,815)	0	(390,429)		(544,420)		2,899,396
2021	Baker County	SLGRP	7,289,380	4,088,732,057	15,283,781,392	1,950,062	14,719,951,869	9,009,180,796	11,909,998	31,082	(627,568)	0	0		(963,856)		10,349,656
2022	Gilliam County	SLGRP	3,348,630	4,088,732,057	15,283,781,392	895,829	14,719,951,869	9,009,180,796	5,471,272	14,279	(4,203,821)	0	(133,832)		(60,594)		1,087,304
2023	Morrow County Rural School District Board	Indep	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2027	Deschutes County	SLGRP	106,412,916	4,088,732,057	15,283,781,392	28,467,687	14,719,951,869	9,009,180,796	173,866,308	453,744	(19,335,193)	0	0		(10,422,118)		144,562,741
2028	Union County	Indep	0	4,088,732,057	15,283,781,392	0	(28,430)	0	(28,430)	0	0	0	0		0		(28,430)
2035	Hood River County	SLGRP	10,469,348	4,088,732,057	15,283,781,392	2,800,770	14,719,951,869	9,009,180,796	17,105,695	44,641	(2,703,207)	0	0		(1,267,882)		13,179,247
2036	Clatsop County	SLGRP	21,092,864	4,088,732,057	15,283,781,392	5,642,784	14,719,951,869	9,009,180,796	34,463,283	89,940	(4,652,182)	0	(843,001)		0		29,058,040
2037	Polk County	Indep	28,361,232	4,088,732,057	15,283,781,392	7,587,224	43,152,634	28,361,232	43,152,634	120,932	0	0	0		0		43,273,566
2038	Multnomah County	SLGRP	537,385,217	4,088,732,057	15,283,781,392	143,761,816	14,719,951,869	9,009,180,796	878,024,841	2,291,407	(124,297,015)	0	(21,477,227)		(33,532,511)		701,009,495
2039	Malheur County	Indep	9,573,513	4,088,732,057	15,283,781,392	2,561,116	13,090,386	9,573,513	13,090,386	40,821	0	0	0		0		13,131,207
2040	Benton County	SLGRP	42,479,256	4,088,732,057	15,283,781,392	11,364,092	14,719,951,869	9,009,180,796	69,406,155	181,131	(9,028,404)	0	0		(3,709,548)		56,849,334
2042	Josephine County	SLGRP	26,806,692	4,088,732,057	15,283,781,392	7,171,352	14,719,951,869	9,009,180,796	43,799,012	114,304	0	0	(1,071,361)		0	Y	42,841,955
2043	Lincoln County	SLGRP	5,850,646	4,088,732,057	15,283,781,392	1,565,171	14,719,951,869	9,009,180,796	9,559,274	24,947	(412,085)	0	(233,828)		(1,937,971)		7,000,337
2044	Crook County	SLGRP	3,632,993	4,088,732,057	15,283,781,392	971,902	14,719,951,869	9,009,180,796	5,935,887	15,491	0	0	0		(297,764)		5,653,614
2050	Wallowa County	Indep	299,479	4,088,732,057	15,283,781,392	80,117	532,160	299,479	532,160	1,277	0	0	0		0		533,437
2052	Tillamook County	Indep	0	4,088,732,057	15,283,781,392	0	32,799	0	32,799	0	0	0	0		0		32,799
2053	Community Counseling Solutions	Indep	0	4,088,732,057	15,283,781,392	0	(43,191)	0	(43,191)	0	0	0	0		0		(43,191)
2099	State Judiciary	Indep	32,685,090	4,088,732,057	0	0	109,954,155	32,685,090	109,954,155	139,369	0	0	0		0		110,093,524
2100	City of Roseburg	SLGRP	13,111,299	4,088,732,057	15,283,781,392	3,507,547	14,719,951,869	9,009,180,796	21,422,335	55,906	0	0	(524,008)		0		20,954,233
2101	City of Salem	Indep	120,643,068	4,088,732,057	15,283,781,392	32,274,551	271,679,890	120,643,068	271,679,890	514,421	(27,025,948)	0	0		0		245,168,363
2102	City of Medford	SLGRP	52,835,571	4,088,732,057	15,283,781,392	14,134,623	14,719,951,869	9,009,180,796	86,327,167	225,291	(12,744,613)	0	0		0		73,807,845
2103	City of Albany	SLGRP	37,556,824	4,088,732,057	15,283,781,392	10,047,238	14,719,951,869	9,009,180,796	61,363,475	160,142	0	0	0		(3,575,226)		57,948,391
2104	City of Ashland	SLGRP	22,388,154	4,088,732,057	15,283,781,392	5,989,301	14,719,951,869	9,009,180,796	36,579,635	95,463	0	0	(894,769)		0	Y	35,780,329
2105	City of Astoria	SLGRP	8,374,425	4,088,732,057	15,283,781,392	2,240,334	14,719,951,869	9,009,180,796	13,682,835	35,708	0	0	(334,694)		0	Y	13,383,849
2106	City of Beaverton	Indep	56,146,001	4,088,732,057	15,283,781,392	15,020,233	144,196,142	56,146,001	144,196,142	239,406	0	0	0		0		144,435,548
2107	City of Bend	Indep	79,106,794	4,088,732,057	15,283,781,392	21,162,726	101,775,118	79,106,794	101,775,118	337,311	(19,377,790)	0	0		0		82,734,639
2109	City of Canby	SLGRP	8,510,178	4,088,732,057	15,283,781,392	2,276,651	14,719,951,869	9,009,180,796	13,904,639	36,287	(770,098)	0	0		(1,506,370)		11,664,458
2110	City of Coquille	SLGRP	2,819,486	4,088,732,057	15,283,781,392	754,272	14,719,951,869	9,009,180,796	4,606,712	12,022	0	0	(112,684)		0	Y	4,506,050

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Exhibit F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
2111	City of Eugene	Indep	159,851,263	4,088,732,057	15,283,781,392	42,763,565	352,497,357	159,851,263	352,497,357	681,605	(6,630,984)	0	0		0		346,547,978
2112	City Of Forest Grove	Indep	7,924,992	4,088,732,057	15,283,781,392	2,120,102	238,502	7,924,992	238,502	33,792	0	0	0		0		272,294
2113	City of Grants Pass	SLGRP	19,339,671	4,088,732,057	15,283,781,392	5,173,768	14,719,951,869	9,009,180,796	31,598,769	82,464	(2,500,029)	0	0		(1,397,551)		27,783,653
2114	City of Gresham	Indep	66,027,618	4,088,732,057	15,283,781,392	17,663,773	182,180,274	66,027,618	182,180,274	563,083	(8,484,091)	0	0		0		174,259,266
2115	City of Hillsboro	Indep	97,822,201	4,088,732,057	15,283,781,392	26,169,490	144,964,431	97,822,201	144,964,431	417,113	(7,366,690)	0	0		0		138,014,854
2117	City of McMinnville	SLGRP	12,161,080	4,088,732,057	15,283,781,392	3,253,344	14,719,951,869	9,009,180,796	19,869,788	51,855	0	0	(486,032)		0		19,435,611
2118	City of Ontario	Indep	3,509,565	4,088,732,057	15,283,781,392	938,882	19,315,055	3,509,565	19,315,055	14,965	(7,057,447)	(1,294,408)	0		0		10,978,165
2119	City of Oregon City	SLGRP	18,608,554	4,088,732,057	15,283,781,392	4,978,179	14,719,951,869	9,009,180,796	30,404,210	79,347	(3,112,742)	0	0		0		27,370,815
2120	City of Lake Oswego	SLGRP	34,703,079	4,088,732,057	15,283,781,392	9,283,801	14,719,951,869	9,009,180,796	56,700,788	147,974	0	0	0		(1,143,057)		55,705,705
2121	City of Portland	SLGRP	668,585,456	4,088,732,057	15,283,781,392	178,860,631	14,719,951,869	9,009,180,796	1,092,390,747	18,530,486	0	0	(26,720,798)		(53,080,493)		1,031,119,942
2122	City of Redmond	SLGRP	20,187,411	4,088,732,057	15,283,781,392	5,400,556	14,719,951,869	9,009,180,796	32,983,878	86,079	0	0	0		(1,909,280)		31,160,677
2123	City of St Helens	SLGRP	7,409,510	4,088,732,057	15,283,781,392	1,982,199	14,719,951,869	9,009,180,796	12,106,277	31,594	0	0	0		0	Y	12,137,871
2125	City of Vernonia	SLGRP	879,803	4,088,732,057	15,283,781,392	235,366	14,719,951,869	9,009,180,796	1,437,496	3,751	0	0	(35,162)		(144,885)		1,261,200
2126	City of West Linn	SLGRP	11,434,543	4,088,732,057	15,283,781,392	3,058,980	14,719,951,869	9,009,180,796	18,682,711	48,757	0	0	0		(1,609,328)		17,122,140
2127	City of Cottage Grove	Indep	5,772,574	4,088,732,057	15,283,781,392	1,544,285	18,967,064	5,772,574	18,967,064	24,614	0	0	0		0		18,991,678
2128	City of Tillamook	SLGRP	2,611,824	4,088,732,057	15,283,781,392	698,718	14,719,951,869	9,009,180,796	4,267,416	11,137	0	0	0		(276,971)		4,001,582
2129	City of Sweet Home	Indep	1,334,850	4,088,732,057	15,283,781,392	357,100	3,371,284	1,334,850	3,371,284	5,692	0	0	0		0		3,376,976
2131	City of Drain	SLGRP	492,393	4,088,732,057	15,283,781,392	131,726	14,719,951,869	9,009,180,796	804,513	2,100	0	0	(19,679)		0		786,934
2132	Eugene Water & Electric Board	SLGRP	64,101,029	4,088,732,057	15,283,781,392	17,148,370	14,719,951,869	9,009,180,796	104,733,614	273,326	(29,045,626)	0	0		0		75,961,314
2135	McMinnville Water & Light Department	SLGRP	7,117,431	4,088,732,057	15,283,781,392	1,904,062	14,719,951,869	9,009,180,796	11,629,053	30,349	0	0	(284,456)		0		11,374,946
2138	City of Hood River	SLGRP	6,044,467	4,088,732,057	15,283,781,392	1,617,022	14,719,951,869	9,009,180,796	9,875,954	25,774	(2,544,703)	0	(241,574)		(162,669)		6,952,782
2139	City of Reedsport	SLGRP	1,901,916	4,088,732,057	15,283,781,392	508,802	14,719,951,869	9,009,180,796	3,107,509	8,110	0	0	(76,012)		(774,498)		2,265,109
2140	City of Lebanon	SLGRP	8,836,293	4,088,732,057	15,283,781,392	2,363,894	14,719,951,869	9,009,180,796	14,437,473	37,678	0	0	0		(1,195,469)		13,279,682
2142	City of Sherwood	SLGRP	12,292,615	4,088,732,057	15,283,781,392	3,288,532	14,719,951,869	9,009,180,796	20,084,701	52,416	0	0	(491,289)		(62,732)		19,583,096
2143	City of Oakland	SLGRP	268,157	4,088,732,057	15,283,781,392	71,738	14,719,951,869	9,009,180,796	438,138	1,143	0	0	0		0	Y	439,281
2145	City of Vale	SLGRP	598,542	4,088,732,057	15,283,781,392	160,123	14,719,951,869	9,009,180,796	977,948	2,552	0	0	(23,921)		0	Y	956,579
2146	City of Prineville	Indep	6,064,705	4,088,732,057	15,283,781,392	1,622,436	12,632,910	6,064,705	12,632,910	25,860	(3,761,753)	0	0		0		8,897,017
2147	City of Wheeler	SLGRP	195,245	4,088,732,057	15,283,781,392	52,232	14,719,951,869	9,009,180,796	319,008	833	0	0	0		0		319,841
2148	City of Klamath Falls	SLGRP	12,644,803	4,088,732,057	15,283,781,392	3,382,750	14,719,951,869	9,009,180,796	20,660,135	53,917	(3,176,171)	0	(505,364)		(3,020,441)		14,012,076
2149	City of Canyonville	Indep	409,651	4,088,732,057	15,283,781,392	109,590	368,450	409,651	368,450	1,747	0	0	0		0		370,197
2150	City of Bandon	SLGRP	2,908,853	4,088,732,057	15,283,781,392	778,179	14,719,951,869	9,009,180,796	4,752,728	12,403	0	0	(116,256)		(21,573)		4,627,302
2152	City of Coos Bay	Indep	10,429,415	4,088,732,057	15,283,781,392	2,790,087	27,156,042	10,429,415	27,156,042	44,471	0	0	0		0		27,200,513
2154	City of Pendleton	SLGRP	12,022,193	4,088,732,057	15,283,781,392	3,216,189	14,719,951,869	9,009,180,796	19,642,863	51,263	(1,709,698)	0	(480,481)		0		17,503,947
2155	City of Corvallis	SLGRP	45,074,691	4,088,732,057	15,283,781,392	12,058,425	14,719,951,869	9,009,180,796	73,646,793	192,198	(9,873,168)	0	0		(5,565,163)		58,400,660
2157	City of Monmouth	SLGRP	5,161,376	4,088,732,057	15,283,781,392	1,380,776	14,719,951,869	9,009,180,796	8,433,086	22,008	(1,205,825)	0	0		0		7,249,269
2158	City of Milton-Freewater	SLGRP	5,443,111	4,088,732,057	15,283,781,392	1,456,146	14,719,951,869	9,009,180,796	8,893,409	23,209	0	0	(217,540)		0	Y	8,699,078
2159	City of Baker City	SLGRP	3,822,940	4,088,732,057	15,283,781,392	1,022,717	14,719,951,869	9,009,180,796	6,246,238	16,301	0	0	(152,788)		(69,137)		6,040,614
2160	City of Hermiston	SLGRP	8,840,432	4,088,732,057	15,283,781,392	2,365,001	14,719,951,869	9,009,180,796	14,444,236	37,696	0	0	0		(289,520)		14,192,412
2161	City of Pilot Rock	SLGRP	402,339	4,088,732,057	15,283,781,392	107,634	14,719,951,869	9,009,180,796	657,374	1,716	0	0	(16,080)		0	Y	643,010
2162	City of Clatskanie	Indep	710,712	4,088,732,057	15,283,781,392	190,130	4,748,745	710,712	4,748,745	3,030	(1,847,329)	0	0		0		2,904,446
2163	City of Milwaukie	SLGRP	13,160,960	4,088,732,057	15,283,781,392	3,520,833	14,719,951,869	9,009,180,796	21,503,476	56,118	(1,700,566)	0	(525,993)		(317,416)		19,015,619
2165	City of Cornelius	Indep	3,772,933	4,088,732,057	15,283,781,392	1,009,339	7,824,152	3,772,933	7,824,152	16,088	0	0	0		0		7,840,240
2166	City of Nyssa	SLGRP	646,081	4,088,732,057	15,283,781,392	172,840	14,719,951,869	9,009,180,796	1,055,621	2,755	0	0	(25,821)		(17,848)		1,014,707
2167	City of Athena	Indep	303,033	4,088,732,057	15,283,781,392	81,068	489,575	303,033	489,575	1,292	0	0	0		0		490,867
2168	City of Oakridge	SLGRP	1,620,612	4,088,732,057	15,283,781,392	433,548	14,719,951,869	9,009,180,796	2,647,892	6,910	0	0	(64,770)		0	Y	2,590,032
2170	City of Madras	SLGRP	2,735,547	4,088,732,057	15,283,781,392	731,816	14,719,951,869	9,009,180,796	4,469,566	11,664	(469,410)	0	0		(234,961)		3,776,859
2172	City of Sandy	SLGRP	6,656,057	4,088,732,057	15,283,781,392	1,780,635	14,719,951,869	9,009,180,796	10,875,221	28,381	0	0	(266,017)		(116,474)		10,521,111
2174	City of Mt Angel	Indep	1,147,364	4,088,732,057	15,283,781,392	306,944	1,849,769	1,147,364	1,849,769	4,892	0	0	0		0		1,854,661
2175	City of Umatilla	SLGRP	4,669,676	4,088,732,057	15,283,781,392	1,249,236	14,719,951,869	9,009,180,796	7,629,707	19,911	0	0	(186,629)		(494,640)		6,968,349
2176	City of Scappoose	SLGRP	3,365,161	4,088,732,057	15,283,781,392	900,251	14,719,951,869	9,009,180,796	5,498,282	14,349	0	0	0		(112,367)		5,400,264
2177	City of Condon	SLGRP	289,338	4,088,732,057	15,283,781,392	77,404	14,719,951,869	9,009,180,796	472,744	1,234	(54,838)	0	0		0		419,140
2178	City of Boardman	SLGRP	2,277,205	4,088,732,057	15,283,781,392	609,200	14,719,951,869	9,009,180,796	3,720,687	9,710	(1,479,294)	0	(91,011)		(17,641)		2,142,451

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Exhibit F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
2179	City of Estacada	SLGRP	1,887,699	4,088,732,057	15,283,781,392	504,999	14,719,951,869	9,009,180,796	3,084,280	8,049	0	0	(75,444)		0	Y	3,016,885
2180	City of Enterprise	SLGRP	993,445	4,088,732,057	15,283,781,392	265,767	14,719,951,869	9,009,180,796	1,623,173	4,236	0	0	0		(1,888)		1,625,521
2181	City of Central Point	SLGRP	7,076,084	4,088,732,057	15,283,781,392	1,893,001	14,719,951,869	9,009,180,796	11,561,497	30,172	0	0	0		(486,427)		11,105,242
2182	City of Cascade Locks	SLGRP	795,601	4,088,732,057	15,283,781,392	212,840	14,719,951,869	9,009,180,796	1,299,919	3,392	0	0	(31,797)		0	Y	1,271,514
2183	City of Myrtle Point	SLGRP	1,812,468	4,088,732,057	15,283,781,392	484,873	14,719,951,869	9,009,180,796	2,961,362	7,728	0	0	(72,437)		(314,286)		2,582,367
2184	City of Port Orford	SLGRP	734,261	4,088,732,057	15,283,781,392	196,430	14,719,951,869	9,009,180,796	1,199,697	3,131	0	0	(29,346)		(16,181)		1,157,301
2185	City of Wood Village	SLGRP	1,252,340	4,088,732,057	15,283,781,392	335,027	14,719,951,869	9,009,180,796	2,046,177	10,680	(448,398)	0	(50,051)		(40,705)		1,517,703
2186	City of Chiloquin	Indep	88,409	4,088,732,057	15,283,781,392	23,651	57,688	88,409	57,688	377	0	0	0		0		58,065
2187	City of Philomath	SLGRP	2,082,573	4,088,732,057	15,283,781,392	557,132	14,719,951,869	9,009,180,796	3,402,682	8,880	(1,139,100)	0	(83,232)		(153,721)		2,035,509
2188	City of Talent	SLGRP	1,878,158	4,088,732,057	15,283,781,392	502,447	14,719,951,869	9,009,180,796	3,068,691	8,008	0	0	0		(305,899)		2,770,800
2189	City of Willamina	Indep	840,254	4,088,732,057	15,283,781,392	224,785	(848,739)	840,254	(848,739)	3,583	0	0	0		0		(845,156)
2191	City of Huntington	SLGRP	109,010	4,088,732,057	15,283,781,392	29,162	14,719,951,869	9,009,180,796	178,109	465	0	0	(4,357)		0	Y	174,217
2192	City of North Plains	SLGRP	1,254,481	4,088,732,057	15,283,781,392	335,600	14,719,951,869	9,009,180,796	2,049,676	5,349	0	0	(50,137)		(57,653)		1,947,235
2193	City of Heppner	SLGRP	244,012	4,088,732,057	15,283,781,392	65,278	14,719,951,869	9,009,180,796	398,688	1,040	0	0	(9,752)		(314,733)		75,243
2194	City of Cave Junction	SLGRP	790,143	4,088,732,057	15,283,781,392	211,380	14,719,951,869	9,009,180,796	1,291,002	3,369	0	0	(31,579)		(20,068)		1,242,724
2195	City of Metolius	Indep	121,648	4,088,732,057	15,283,781,392	32,543	(445,991)	121,648	(445,991)	519	0	0	0		0		(445,472)
2196	City of Hubbard	SLGRP	1,001,285	4,088,732,057	15,283,781,392	267,865	14,719,951,869	9,009,180,796	1,635,983	4,269	(29,316)	0	0		(2,625)		1,608,311
2197	City of Myrtle Creek	SLGRP	1,548,731	4,088,732,057	15,283,781,392	414,318	14,719,951,869	9,009,180,796	2,530,446	6,604	0	0	(61,897)		(169,439)		2,305,714
2198	City of Carlton	SLGRP	1,097,489	4,088,732,057	15,283,781,392	293,601	14,719,951,869	9,009,180,796	1,793,170	4,680	0	0	0		(143,649)		1,654,201
2199	City of Junction City	SLGRP	2,935,271	4,088,732,057	15,283,781,392	785,247	14,719,951,869	9,009,180,796	4,795,892	12,516	0	0	(117,312)		(65,402)		4,625,694
2200	City of Wallowa	SLGRP	255,077	4,088,732,057	15,283,781,392	68,238	14,719,951,869	9,009,180,796	416,766	1,088	0	0	(10,194)		(38,392)		369,268
2201	City of Coburg	SLGRP	1,213,043	4,088,732,057	15,283,781,392	324,514	14,719,951,869	9,009,180,796	1,981,971	5,172	0	0	0		(138,641)		1,848,502
2202	City of Dallas	SLGRP	8,158,345	4,088,732,057	15,283,781,392	2,182,529	14,719,951,869	9,009,180,796	13,329,786	34,787	(323,828)	0	(326,058)		0		12,714,687
2203	City of Rockaway Beach	SLGRP	1,248,133	4,088,732,057	15,283,781,392	333,902	14,719,951,869	9,009,180,796	2,039,303	5,322	0	0	0		(140,083)		1,904,542
2204	City of Burns	SLGRP	871,493	4,088,732,057	15,283,781,392	233,143	14,719,951,869	9,009,180,796	1,423,918	3,716	0	0	0		(198,833)		1,228,801
2205	City of Elgin	SLGRP	855,048	4,088,732,057	15,283,781,392	228,743	14,719,951,869	9,009,180,796	1,397,048	3,646	0	0	(34,173)		(745,846)		620,675
2206	City of Weston	SLGRP	153,171	4,088,732,057	15,283,781,392	40,976	14,719,951,869	9,009,180,796	250,263	653	0	0	0		(194,013)		56,903
2207	City of Mill City	SLGRP	434,241	4,088,732,057	15,283,781,392	116,169	14,719,951,869	9,009,180,796	709,499	1,852	0	0	(17,355)		0	Y	693,996
2208	City of Fairview	SLGRP	1,467,302	4,088,732,057	15,283,781,392	392,534	14,719,951,869	9,009,180,796	2,397,400	12,513	0	0	0		(581,229)		1,828,684
2209	City of Monroe	SLGRP	119,713	4,088,732,057	15,283,781,392	32,026	14,719,951,869	9,009,180,796	195,597	510	0	0	0		(58,173)		137,934
2210	City of Helix	Indep	0	4,088,732,057	15,283,781,392	0	14,471	0	14,471	0	0	0	0		0		14,471
2211	City of Jefferson	SLGRP	680,430	4,088,732,057	15,283,781,392	182,029	14,719,951,869	9,009,180,796	1,111,744	2,901	0	0	(27,194)		(1,389,756)		(302,305)
2212	Town of Lakeview	SLGRP	1,277,793	4,088,732,057	15,283,781,392	341,836	14,719,951,869	9,009,180,796	2,087,765	5,449	0	0	(51,068)		(413,188)		1,628,958
2213	City of Stanfield	Indep	1,029,292	4,088,732,057	15,283,781,392	275,357	20,183	1,029,292	20,183	4,389	0	0	0		0		24,572
2214	City of Yamhill	SLGRP	712,002	4,088,732,057	15,283,781,392	190,475	14,719,951,869	9,009,180,796	1,163,328	3,036	0	0	0		(105,552)		1,060,812
2215	City of Powers	Indep	0	4,088,732,057	15,283,781,392	0	(159,880)	0	(159,880)	0	0	0	0		0		(159,880)
2216	City of Brookings	SLGRP	3,358,059	4,088,732,057	15,283,781,392	898,351	14,719,951,869	9,009,180,796	5,486,677	14,319	0	0	(134,209)		(107,746)		5,259,041
2217	City of Sutherlin	SLGRP	3,325,435	4,088,732,057	15,283,781,392	889,624	14,719,951,869	9,009,180,796	5,433,373	14,180	0	0	(132,905)		(561,261)		4,753,387
2218	City of Prairie City	Indep	307,863	4,088,732,057	15,283,781,392	82,360	1,212,857	307,863	1,212,857	1,313	0	0	0		0		1,214,170
2219	City of Sheridan	Indep	1,271,538	4,088,732,057	15,283,781,392	340,163	1,883,507	1,271,538	1,883,507	5,422	0	0	0		0		1,888,929
2220	City of Garibaldi	SLGRP	468,081	4,088,732,057	15,283,781,392	125,222	14,719,951,869	9,009,180,796	764,790	1,996	0	0	0		0	Y	766,786
2221	City of Sisters	SLGRP	1,519,625	4,088,732,057	15,283,781,392	406,532	14,719,951,869	9,009,180,796	2,482,890	6,480	0	0	(60,734)		(142,189)		2,286,447
2222	City of Jacksonville	Indep	1,202,078	4,088,732,057	15,283,781,392	321,581	3,061,726	1,202,078	3,061,726	5,126	0	0	0		0		3,066,852
2223	City of Cannon Beach	SLGRP	3,465,136	4,088,732,057	15,283,781,392	926,997	14,719,951,869	9,009,180,796	5,661,628	14,775	0	0	(138,488)		(152,972)		5,384,943
2224	City of Falls City	SLGRP	247,975	4,088,732,057	15,283,781,392	66,339	14,719,951,869	9,009,180,796	405,163	1,057	0	0	0		(31,669)		374,551
2225	City of Echo	SLGRP	180,676	4,088,732,057	15,283,781,392	48,334	14,719,951,869	9,009,180,796	295,203	770	0	0	(7,221)		0	Y	288,752
2226	City of Hines	SLGRP	560,819	4,088,732,057	15,283,781,392	150,031	14,719,951,869	9,009,180,796	916,314	2,391	0	0	(22,414)		(15,891)		880,400
2227	Town Of Bonanza	Indep	0	4,088,732,057	15,283,781,392	0	(112,892)	0	(112,892)	0	0	0	0		0		(112,892)
2228	City of Turner	SLGRP	775,223	4,088,732,057	15,283,781,392	207,388	14,719,951,869	9,009,180,796	1,266,624	3,306	0	0	0		(7,931)		1,261,999
2229	City of John Day	SLGRP	522,435	4,088,732,057	15,283,781,392	139,762	14,719,951,869	9,009,180,796	853,598	2,228	0	0	0		(420,706)		435,120
2230	City of Union	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2231	City of Banks	SLGRP	476,967	4,088,732,057	15,283,781,392	127,599	14,719,951,869	9,009,180,796	779,309	2,034	0	0	0		(87,637)		693,706

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Exhibit F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
2232	City of Joseph	Indep	652,148	4,088,732,057	15,283,781,392	174,463	104,668	652,148	104,668	2,781	0	0	0		0		107,449
2233	City of Lafayette	SLGRP	749,017	4,088,732,057	15,283,781,392	200,378	14,719,951,869	9,009,180,796	1,223,807	3,194	0	0	0		(80,078)		1,146,923
2234	City of Aumsville	SLGRP	1,442,978	4,088,732,057	15,283,781,392	386,027	14,719,951,869	9,009,180,796	2,357,658	6,153	0	0	(57,670)		(143,137)		2,163,004
2235	City of Amity	SLGRP	207,656	4,088,732,057	15,283,781,392	55,552	14,719,951,869	9,009,180,796	339,286	885	0	0	0		(95,528)		244,643
2236	City of Creswell	SLGRP	1,421,565	4,088,732,057	15,283,781,392	380,298	14,719,951,869	9,009,180,796	2,322,672	6,062	0	0	0		(49,284)		2,279,450
2237	City of Troutdale	SLGRP	4,955,434	4,088,732,057	15,283,781,392	1,325,682	14,719,951,869	9,009,180,796	8,096,602	42,260	0	0	0		(1,035,140)		7,103,722
2238	City of Warrenton	SLGRP	3,486,261	4,088,732,057	15,283,781,392	932,648	14,719,951,869	9,009,180,796	5,696,144	14,865	0	0	0		(238,335)		5,472,674
2240	City of Wilsonville	SLGRP	14,065,781	4,088,732,057	15,283,781,392	3,762,891	14,719,951,869	9,009,180,796	22,981,847	59,976	(4,641,366)	0	(562,155)		(212,030)		17,626,272
2241	City of Bay City	SLGRP	711,947	4,088,732,057	15,283,781,392	190,461	14,719,951,869	9,009,180,796	1,163,238	3,036	0	0	(28,454)		(19,518)		1,118,302
2242	City of Gaston	SLGRP	112,562	4,088,732,057	15,283,781,392	30,113	14,719,951,869	9,009,180,796	183,914	480	0	0	(4,499)		(507,662)		(327,767)
2243	City Of Brownsville	Indep	0	4,088,732,057	15,283,781,392	0	1,050,852	0	1,050,852	0	0	0	0		0		1,050,852
2244	City of Lakeside	SLGRP	193,543	4,088,732,057	15,283,781,392	51,777	14,719,951,869	9,009,180,796	316,226	825	0	0	(7,735)		(93,264)		216,052
2245	City of Dundee	SLGRP	1,127,283	4,088,732,057	15,283,781,392	301,572	14,719,951,869	9,009,180,796	1,841,849	4,807	(385,008)	0	0		(61,970)		1,399,678
2246	City of Merrill	Indep	0	4,088,732,057	15,283,781,392	0	135,799	0	135,799	0	0	0	0		0		135,799
2247	City of Malin	SLGRP	215,586	4,088,732,057	15,283,781,392	57,674	14,719,951,869	9,009,180,796	352,242	919	0	0	(8,616)		(2,372)		342,173
2248	City of Fossil	Indep	148,063	4,088,732,057	15,283,781,392	39,610	111,521	148,063	111,521	631	0	0	0		0		112,152
2249	City of Phoenix	SLGRP	1,705,173	4,088,732,057	15,283,781,392	456,170	14,719,951,869	9,009,180,796	2,786,055	7,271	0	0	0		(447,008)		2,346,318
2250	City of Gold Beach	Indep	1,062,900	4,088,732,057	15,283,781,392	284,348	927,341	1,062,900	927,341	4,532	0	0	0		0		931,873
2251	City of Rogue River	SLGRP	809,792	4,088,732,057	15,283,781,392	216,636	14,719,951,869	9,009,180,796	1,323,106	3,453	0	0	(32,364)		0		1,294,195
2252	City of Dayton	SLGRP	812,567	4,088,732,057	15,283,781,392	217,379	14,719,951,869	9,009,180,796	1,327,640	3,465	0	0	(32,475)		(74,842)		1,223,788
2253	Town of Butte Falls	Indep	94,759	4,088,732,057	15,283,781,392	25,350	242,224	94,759	242,224	404	0	0	0		0		242,628
2254	City of Shady Cove	SLGRP	312,464	4,088,732,057	15,283,781,392	83,591	14,719,951,869	9,009,180,796	510,530	1,332	0	0	0		(175,185)		336,677
2255	Town of Canyon City	SLGRP	185,163	4,088,732,057	15,283,781,392	49,535	14,719,951,869	9,009,180,796	302,534	790	0	0	(7,400)		0	Y	295,924
2256	City of Jordan Valley	SLGRP	61,712	4,088,732,057	15,283,781,392	16,509	14,719,951,869	9,009,180,796	100,830	263	0	0	(2,466)		(228,669)		(130,042)
2257	City of Culver	Indep	270,760	4,088,732,057	15,283,781,392	72,434	605,548	270,760	605,548	1,155	0	0	0		0		606,703
2258	City of Adair Village	SLGRP	393,511	4,088,732,057	15,283,781,392	105,272	14,719,951,869	9,009,180,796	642,951	1,678	0	0	(15,727)		0	Y	628,902
2259	Town Of Hammond	Indep	0	4,088,732,057	15,283,781,392	0	(99,120)	0	(99,120)	0	0	0	0		0		(99,120)
2260	City of Riddle	SLGRP	327,451	4,088,732,057	15,283,781,392	87,600	14,719,951,869	9,009,180,796	535,017	1,396	0	0	0		(48,853)		487,560
2261	City of Waldport	Indep	1,068,317	4,088,732,057	15,283,781,392	285,797	890,677	1,068,317	890,677	4,555	0	0	0		0		895,232
2262	City of Dufur	Indep	162,383	4,088,732,057	15,283,781,392	43,441	208,637	162,383	208,637	692	0	0	0		0		209,329
2263	City of La Grande	SLGRP	2,684,102	4,088,732,057	15,283,781,392	718,054	14,719,951,869	9,009,180,796	4,385,510	11,445	0	0	(107,273)		(490,464)		3,799,218
2264	City of Gervais	Indep	701,206	4,088,732,057	15,283,781,392	187,587	1,351,272	701,206	1,351,272	2,990	0	0	0		0		1,354,262
2265	City of Westfir	SLGRP	68,336	4,088,732,057	15,283,781,392	18,281	14,719,951,869	9,009,180,796	111,653	291	0	0	0		(41,648)		70,296
2266	City of Irrigon	SLGRP	579,184	4,088,732,057	15,283,781,392	154,944	14,719,951,869	9,009,180,796	946,319	2,470	0	0	(23,148)		(29,752)		895,889
2267	City of Independence	SLGRP	4,071,479	4,088,732,057	15,283,781,392	1,089,206	14,719,951,869	9,009,180,796	6,652,323	17,361	0	0	(162,721)		(256,085)		6,250,878
2268	City of Harrisburg	SLGRP	900,105	4,088,732,057	15,283,781,392	240,797	14,719,951,869	9,009,180,796	1,470,666	3,838	0	0	(35,974)		(30,740)		1,407,790
2269	City of Durham	SLGRP	112,011	4,088,732,057	15,283,781,392	29,965	14,719,951,869	9,009,180,796	183,013	478	0	0	0		(11,217)		172,274
2270	City of Lyons	SLGRP	97,061	4,088,732,057	15,283,781,392	25,966	14,719,951,869	9,009,180,796	158,587	414	0	0	0		(7,871)		151,130
2271	City of Columbia City	SLGRP	513,425	4,088,732,057	15,283,781,392	137,352	14,719,951,869	9,009,180,796	838,876	2,189	0	0	(20,520)		(1,207)		819,338
2272	City of Aurora	SLGRP	380,135	4,088,732,057	15,283,781,392	101,694	14,719,951,869	9,009,180,796	621,097	1,621	0	0	0		(74,701)		548,017
2273	City of Silverton	SLGRP	3,324,599	4,088,732,057	15,283,781,392	889,400	14,719,951,869	9,009,180,796	5,432,007	14,176	(967,055)	0	(132,871)		(12,347)		4,333,910
2274	City of Gold Hill	SLGRP	211,094	4,088,732,057	15,283,781,392	56,472	14,719,951,869	9,009,180,796	344,902	900	0	0	(8,437)		(148,323)		189,042
2275	City of Toledo	SLGRP	2,667,059	4,088,732,057	15,283,781,392	713,494	14,719,951,869	9,009,180,796	4,357,664	11,372	(673,611)	0	(106,592)		(719,628)		2,869,205
2276	City of Newport	SLGRP	3,418,819	4,088,732,057	15,283,781,392	914,606	14,719,951,869	9,009,180,796	5,585,952	14,578	0	0	(136,637)		(570,090)		4,893,803
2277	City Of Rajneeshpuram	Indep	0	4,088,732,057	15,283,781,392	0	(497,337)	0	(497,337)	0	0	0	0		0		(497,337)
2278	City of Springfield	SLGRP	37,479,588	4,088,732,057	15,283,781,392	10,026,576	14,719,951,869	9,009,180,796	61,237,280	159,813	(2,599,825)	0	0		(9,666,011)		49,131,257
2279	City of Keizer	Indep	8,753,773	4,088,732,057	15,283,781,392	2,341,818	24,528,160	8,753,773	24,528,160	37,326	0	0	0		0		24,565,486
2280	City of Winston	SLGRP	1,935,925	4,088,732,057	15,283,781,392	517,900	14,719,951,869	9,009,180,796	3,163,076	8,255	0	0	(77,371)		(403,398)		2,690,562
2281	City of Manzanita	SLGRP	1,265,572	4,088,732,057	15,283,781,392	338,567	14,719,951,869	9,009,180,796	2,067,797	5,396	0	0	(50,580)		(22,221)		2,000,392
2282	City of Eagle Point	Indep	815,990	4,088,732,057	15,283,781,392	218,294	2,780,885	815,990	2,780,885	3,479	0	0	0		0		2,784,364
2283	City of Maupin	Indep	508,804	4,088,732,057	15,283,781,392	136,116	1,106,825	508,804	1,106,825	2,170	0	0	0		0		1,108,995
2284	City of Halsey	SLGRP	349,453	4,088,732,057	15,283,781,392	93,486	14,719,951,869	9,009,180,796	570,965	1,490	0	0	0		(60,950)		511,505

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Exhibit F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
2285	City of Veneta	SLGRP	1,198,826	4,088,732,057	15,283,781,392	320,711	14,719,951,869	9,009,180,796	1,958,741	5,112	0	0	(47,912)		(105,277)		1,810,664
2286	City of Millersburg	SLGRP	580,943	4,088,732,057	15,283,781,392	155,414	14,719,951,869	9,009,180,796	949,193	2,477	0	0	0		(5,083)		946,587
2287	City of King City	SLGRP	694,522	4,088,732,057	15,283,781,392	185,799	14,719,951,869	9,009,180,796	1,134,769	2,961	0	0	0		(66,793)		1,070,937
2288	City of Tualatin	SLGRP	14,792,953	4,088,732,057	15,283,781,392	3,957,425	14,719,951,869	9,009,180,796	24,169,961	63,077	(999,540)	0	(591,218)		0		22,642,280
2289	City Of St Paul	Indep	0	4,088,732,057	15,283,781,392	0	(58,639)	0	(58,639)	0	0	0	0		0		(58,639)
2290	City of Molalla	Indep	4,595,918	4,088,732,057	15,283,781,392	1,229,505	1,847,627	4,595,918	1,847,627	19,597	0	0	0		0		1,867,224
2291	City of Florence	SLGRP	4,693,040	4,088,732,057	15,283,781,392	1,255,487	14,719,951,869	9,009,180,796	7,667,881	20,011	0	0	0		(1,124,133)		6,563,759
2292	City of North Bend	SLGRP	4,230,852	4,088,732,057	15,283,781,392	1,131,842	14,719,951,869	9,009,180,796	6,912,719	18,040	0	0	(169,091)		(450,774)		6,310,894
2293	City of Lowell	SLGRP	384,374	4,088,732,057	15,283,781,392	102,828	14,719,951,869	9,009,180,796	628,023	1,639	0	0	0		(29,992)		599,670
2294	City of Depoe Bay	SLGRP	900,026	4,088,732,057	15,283,781,392	240,776	14,719,951,869	9,009,180,796	1,470,537	3,838	0	0	(35,971)		(1,949)		1,436,455
2295	City of Tigard	SLGRP	8,496,948	4,088,732,057	15,283,781,392	2,273,112	14,719,951,869	9,009,180,796	13,883,024	36,231	0	0	(339,590)		(1,513,806)		12,065,859
2296	City of Happy Valley	SLGRP	6,286,837	4,088,732,057	15,283,781,392	1,681,861	14,719,951,869	9,009,180,796	10,271,960	26,807	(2,057,522)	0	(251,261)		0		7,989,984
2297	City of Rainier	Indep	1,078,869	4,088,732,057	15,283,781,392	288,620	1,799,654	1,078,869	1,799,654	4,600	0	0	0		0		1,804,254
2298	City of Lincoln City	SLGRP	10,193,736	4,088,732,057	15,283,781,392	2,727,038	14,719,951,869	9,009,180,796	16,655,377	43,466	(3,022,876)	0	0		(1,694,415)		11,981,552
2299	City of Dunes City	SLGRP	65,207	4,088,732,057	15,283,781,392	17,444	14,719,951,869	9,009,180,796	106,540	278	(28,751)	0	(2,606)		0		75,461
2300	City of Yachats	SLGRP	648,232	4,088,732,057	15,283,781,392	173,416	14,719,951,869	9,009,180,796	1,059,136	2,764	0	0	0		(142,962)		918,938
2301	City of Moro	SLGRP	189,718	4,088,732,057	15,283,781,392	50,753	14,719,951,869	9,009,180,796	309,977	809	0	0	0		(34,003)		276,783
2302	City of Mt. Vernon	SLGRP	108,078	4,088,732,057	15,283,781,392	28,913	14,719,951,869	9,009,180,796	176,587	461	0	0	0		(40,388)		136,660
2303	City of Woodburn	SLGRP	13,452,582	4,088,732,057	15,283,781,392	3,598,848	14,719,951,869	9,009,180,796	21,979,952	57,362	(3,338,924)	0	(537,648)		(701,529)		17,459,213
2304	City of Gladstone	SLGRP	3,531,667	4,088,732,057	15,283,781,392	944,795	14,719,951,869	9,009,180,796	5,770,332	15,059	0	0	0		(533,184)		5,252,207
2305	City of Elkton	SLGRP	92,071	4,088,732,057	15,283,781,392	24,631	14,719,951,869	9,009,180,796	150,433	393	0	0	(3,680)		0	Y	147,146
2306	City of Imbler	SLGRP	19,200	4,088,732,057	15,283,781,392	5,136	14,719,951,869	9,009,180,796	31,371	82	0	0	(767)		0	Y	30,686
2307	City of Yoncalla	SLGRP	332,615	4,088,732,057	15,283,781,392	88,981	14,719,951,869	9,009,180,796	543,454	1,418	0	0	(13,293)		(2,354)		529,225
2308	City of North Powder	SLGRP	123,199	4,088,732,057	15,283,781,392	32,958	14,719,951,869	9,009,180,796	201,292	525	0	0	0		0		201,817
2309	City of Gearhart	Indep	1,051,125	4,088,732,057	15,283,781,392	281,198	2,821,481	1,051,125	2,821,481	4,482	0	0	0		0		2,825,963
2400	Gilliam County Fire Services	Indep	73,155	4,088,732,057	15,283,781,392	19,570	5	73,155	5	312	0	0	0		0		317
2401	South Clackamas Transportation District	Indep	113,031	4,088,732,057	15,283,781,392	30,238	11	113,031	11	482	0	0	0		0		493
2402	Kernville Gleneden Beach Lincoln Beach Water District	Indep	68,991	4,088,732,057	15,283,781,392	18,456	(3)	68,991	(3)	294	0	0	0		0		291
2403	Central Coos Fire and Rescue	Indep	205,996	4,088,732,057	15,283,781,392	55,108	370,015	205,996	370,015	878	0	0	0		0		370,893
2404	North Gilliam County Health District	Indep	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2405	McMinnville Fire District	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2406	North Gilliam County Rural Fire Protection District	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2407	Urban Flood Safety & Water Quality District	SLGRP	3,661,189	4,088,732,057	15,283,781,392	979,445	14,719,951,869	9,009,180,796	5,981,957	15,611	0	0	(146,324)		0	Y	5,851,244
2408	Pleasant Hill Goshen Rural Fire Protection District	SLGRP	357,166	4,088,732,057	15,283,781,392	95,549	14,719,951,869	9,009,180,796	583,567	1,523	0	0	0		0	Y	585,090
2409	Riddle Fire Protection District	Indep	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2501	Port of The Dalles	SLGRP	220,758	4,088,732,057	15,283,781,392	59,057	14,719,951,869	9,009,180,796	360,693	941	0	0	(8,823)		(131,141)		221,670
2507	Port of Astoria	Indep	1,743,805	4,088,732,057	15,283,781,392	466,504	473,359	1,743,805	473,359	7,436	0	0	0		0		480,795
2510	Horsefly Irrigation District	SLGRP	187,966	4,088,732,057	15,283,781,392	50,285	14,719,951,869	9,009,180,796	307,115	801	0	0	0		0		307,916
2511	Grants Pass Irrigation District	SLGRP	598,728	4,088,732,057	15,283,781,392	160,172	14,719,951,869	9,009,180,796	978,252	2,553	0	0	(23,929)		0	Y	956,876
2512	Port of Portland	SLGRP	90,283,080	4,088,732,057	15,283,781,392	24,152,617	14,719,951,869	9,009,180,796	147,512,035	384,966	(55,320,628)	0	(3,608,269)		(381,992)		88,586,112
2513	Port of Coos Bay	SLGRP	1,827,090	4,088,732,057	15,283,781,392	488,785	14,719,951,869	9,009,180,796	2,985,253	7,791	0	0	0		(98,212)		2,894,832
2515	Klamath County Fire District 1	Indep	7,245,226	4,088,732,057	15,283,781,392	1,938,250	28,937,679	7,245,226	28,937,679	30,894	0	0	0		0		28,968,573
2518	Clackamas County Housing Authority	Indep	4,075,219	4,088,732,057	15,283,781,392	1,090,207	4,532,927	4,075,219	4,532,927	17,377	0	0	0		0		4,550,304
2519	Home Forward	SLGRP	27,380,547	4,088,732,057	15,283,781,392	7,324,871	14,719,951,869	9,009,180,796	44,736,624	116,750	0	0	0		(2,394,290)		42,459,084
2521	League of Oregon Cities	Indep	2,282,303	4,088,732,057	15,283,781,392	610,564	4,301,483	2,282,303	4,301,483	9,732	0	0	0		0		4,311,215
2522	Lane Council of Governments	SLGRP	21,214,178	4,088,732,057	15,283,781,392	5,675,237	14,719,951,869	9,009,180,796	34,661,495	90,457	0	0	0		(434,165)		34,317,787
2526	Clatskanie PUD	SLGRP	5,116,024	4,088,732,057	15,283,781,392	1,368,644	14,719,951,869	9,009,180,796	8,358,988	21,815	(2,178,611)	0	(204,468)		0		5,997,724
2527	Deschutes Valley Water District	Indep	1,735,628	4,088,732,057	15,283,781,392	464,317	5,989,302	1,735,628	5,989,302	7,401	(2,570,532)	0	0		0		3,426,171
2528	Columbia River Fire & Rescue	SLGRP	5,926,345	4,088,732,057	15,283,781,392	1,585,422	14,719,951,869	9,009,180,796	9,682,957	25,270	0	0	(236,853)		(1,026,189)		8,445,185
2529	East Fork Irrigation District	Indep	447,239	4,088,732,057	15,283,781,392	119,646	1,237,701	447,239	1,237,701	1,907	0	0	0		0		1,239,608
2530	River Road Water District	Indep	0	4,088,732,057	15,283,781,392	0	1,123,984	0	1,123,984	0	0	0	0		0		1,123,984
2531	Oregon School Boards Association	SLGRP	3,839,417	4,088,732,057	15,283,781,392	1,027,125	14,719,951,869	9,009,180,796	6,273,161	16,371	0	0	0		0	Y	6,289,532

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Exhibit F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
2533	Owyhee Irrigation District	Indep	1,686,032	4,088,732,057	15,283,781,392	451,049	2,549,902	1,686,032	2,549,902	7,189	0	0	0		0		2,557,091
2535	Athena Cemetary Maintenance District 1	Indep	0	4,088,732,057	15,283,781,392	0	(46,428)	0	(46,428)	0	0	0	0		0		(46,428)
2536	Valley View Cemetery	Indep	70,784	4,088,732,057	15,283,781,392	18,936	(151,397)	70,784	(151,397)	302	0	0	0		0		(151,095)
2538	Clackamas Vector Control	SLGRP	345,183	4,088,732,057	15,283,781,392	92,344	14,719,951,869	9,009,180,796	563,989	1,472	0	0	(13,796)		0	Y	551,665
2540	West Extension Irrigation District	SLGRP	293,727	4,088,732,057	15,283,781,392	78,578	14,719,951,869	9,009,180,796	479,916	1,252	0	0	(11,739)		(71,276)		398,153
2541	Jackson County Vector Control District	SLGRP	198,587	4,088,732,057	15,283,781,392	53,126	14,719,951,869	9,009,180,796	324,467	847	0	0	0		(37,731)		287,583
2542	Rainbow Water District	SLGRP	760,667	4,088,732,057	15,283,781,392	203,494	14,719,951,869	9,009,180,796	1,242,841	3,243	0	0	(30,401)		0	Y	1,215,683
2545	Council of Governments	SLGRP	13,489,655	4,088,732,057	15,283,781,392	3,608,766	14,719,951,869	9,009,180,796	22,040,525	57,520	0	0	(539,130)		(4,088)		21,554,827
2547	Metzger Water District	Indep	0	4,088,732,057	15,283,781,392	0	(223,034)	0	(223,034)	0	0	0	0		0		(223,034)
2549	Rogue River Fire District	SLGRP	1,511,078	4,088,732,057	15,283,781,392	404,245	14,719,951,869	9,009,180,796	2,468,926	6,443	0	0	(60,392)		(229,676)		2,185,301
2550	Nyssa Road Assessment District 2	Indep	268,057	4,088,732,057	15,283,781,392	71,711	174,905	268,057	174,905	1,143	0	0	0		0		176,048
2552	Winston-Dillard Fire District	SLGRP	6,145,960	4,088,732,057	15,283,781,392	1,644,173	14,719,951,869	9,009,180,796	10,041,782	26,206	0	0	(43,232)		0	Y	10,024,756
2553	Tangent Rural Fire Protection District	SLGRP	285,623	4,088,732,057	15,283,781,392	76,410	14,719,951,869	9,009,180,796	466,675	1,218	0	0	0		0		467,893
2555	Monroe Fire Department	SLGRP	258,161	4,088,732,057	15,283,781,392	69,063	14,719,951,869	9,009,180,796	421,805	1,101	0	0	0		(5,863)		417,043
2556	Jackson County Fire District 5	Indep	5,291,079	4,088,732,057	15,283,781,392	1,415,475	8,580,038	5,291,079	8,580,038	22,561	0	0	0		0		8,602,599
2557	Estacada Fire Department	SLGRP	1,624,370	4,088,732,057	15,283,781,392	434,553	14,719,951,869	9,009,180,796	2,654,031	6,926	0	0	(64,920)		(836,676)		1,759,361
2559	Keizer Fire Department	SLGRP	4,935,311	4,088,732,057	15,283,781,392	1,320,299	14,719,951,869	9,009,180,796	8,063,723	21,044	0	0	0		(378,165)		7,706,602
2561	Jefferson Rural Fire Protection District	SLGRP	706,989	4,088,732,057	15,283,781,392	189,134	14,719,951,869	9,009,180,796	1,155,138	3,015	0	0	0		(104,328)		1,053,825
2562	Wy'East Fire District	SLGRP	68,072	4,088,732,057	15,283,781,392	18,211	14,719,951,869	9,009,180,796	111,222	290	0	0	(2,721)		0		108,791
2563	Central Oregon Irrigation District	SLGRP	2,135,300	4,088,732,057	15,283,781,392	571,238	14,719,951,869	9,009,180,796	3,488,831	9,105	0	0	(85,340)		0	Y	3,412,596
2564	Illinois Valley Fire District	SLGRP	910,905	4,088,732,057	15,283,781,392	243,686	14,719,951,869	9,009,180,796	1,488,313	3,884	0	0	0		(161,190)		1,331,007
2567	Charleston Rural Fire Protection District	SLGRP	439,998	4,088,732,057	15,283,781,392	117,709	14,719,951,869	9,009,180,796	718,905	1,876	0	0	0		0		720,781
2568	Molalla Rural Fire Protection District 73	SLGRP	1,932,426	4,088,732,057	15,283,781,392	516,965	14,719,951,869	9,009,180,796	3,157,360	8,240	(53,082)	0	0		0		3,112,518
2569	Central Oregon Intergovernmental Council	SLGRP	6,634,021	4,088,732,057	15,283,781,392	1,774,740	14,719,951,869	9,009,180,796	10,839,218	28,287	0	0	0		(5,822,134)		5,045,371
2570	Port of St Helens	Indep	1,717,735	4,088,732,057	15,283,781,392	459,530	53,760	1,717,735	53,760	7,324	0	0	0		0		61,084
2571	Crystal Springs Water District	SLGRP	651,664	4,088,732,057	15,283,781,392	174,334	14,719,951,869	9,009,180,796	1,064,743	2,779	0	0	0		(12,912)		1,054,610
2572	Local Government Personnel Institute	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2575	Jefferson County Rural Fire Protection District 1	Indep	0	4,088,732,057	15,283,781,392	0	(138,432)	0	(138,432)	0	0	0	0		0		(138,432)
2576	Depoe Bay Rural Fire Protection District	SLGRP	1,260,006	4,088,732,057	15,283,781,392	337,078	14,719,951,869	9,009,180,796	2,058,702	5,373	0	0	(50,358)		(6,068)		2,007,649
2579	La Pine Rural Fire Protection District	SLGRP	3,085,532	4,088,732,057	15,283,781,392	825,445	14,719,951,869	9,009,180,796	5,041,400	13,157	0	0	0		(369,911)		4,684,646
2580	Marion County Fire District 1	SLGRP	6,662,489	4,088,732,057	15,283,781,392	1,782,355	14,719,951,869	9,009,180,796	10,885,731	28,409	0	0	0		0	Y	10,914,140
2581	Port of Umatilla	Indep	232,976	4,088,732,057	15,283,781,392	62,326	131,911	232,976	131,911	993	0	0	0		0		132,904
2582	Talent Irrigation District	SLGRP	849,267	4,088,732,057	15,283,781,392	227,197	14,719,951,869	9,009,180,796	1,387,603	3,621	0	0	(33,942)		0	Y	1,357,282
2585	Rogue River Valley Irrigation District	SLGRP	469,773	4,088,732,057	15,283,781,392	125,674	14,719,951,869	9,009,180,796	767,554	2,003	(27,779)	0	0		0		741,778
2587	Tualatin Valley Irrigation District	SLGRP	465,771	4,088,732,057	15,283,781,392	124,603	14,719,951,869	9,009,180,796	761,015	1,986	0	0	0		(37,789)		725,212
2588	Clatskanie Rural Fire Protection District	SLGRP	2,031,968	4,088,732,057	15,283,781,392	543,594	14,719,951,869	9,009,180,796	3,319,999	8,664	0	0	0		(111,879)		3,216,784
2589	West Slope Water District	SLGRP	702,938	4,088,732,057	15,283,781,392	188,051	14,719,951,869	9,009,180,796	1,148,519	2,997	0	0	0		0		1,151,516
2590	Redmond Fire & Rescue	SLGRP	7,074,261	4,088,732,057	15,283,781,392	1,892,513	14,719,951,869	9,009,180,796	11,558,519	30,165	(134,199)	0	0		(868,481)		10,586,004
2592	Medford Irrigation District	SLGRP	610,806	4,088,732,057	15,283,781,392	163,403	14,719,951,869	9,009,180,796	997,986	2,604	0	0	0		(56,259)		944,331
2594	Metro	SLGRP	100,408,302	4,088,732,057	15,283,781,392	26,861,327	14,719,951,869	9,009,180,796	164,055,468	428,140	(10,126,357)	0	(4,012,935)		(2,753,052)		147,591,264
2595	Canby Fire District	SLGRP	2,943,536	4,088,732,057	15,283,781,392	787,457	14,719,951,869	9,009,180,796	4,809,394	12,551	0	0	0		(178,510)		4,643,435
2596	Bend Parks & Recreation	Indep	12,920,679	4,088,732,057	15,283,781,392	3,456,552	10,226,831	12,920,679	10,226,831	55,094	(1,879,919)	0	0		0		8,402,006
2597	Mapleton Water District	Indep	89,586	4,088,732,057	15,283,781,392	23,966	220,417	89,586	220,417	382	0	0	0		0		220,799
2598	Marion County Housing Authority	SLGRP	1,298,942	4,088,732,057	15,283,781,392	347,494	14,719,951,869	9,009,180,796	2,122,319	5,539	0	0	0		(1,240,268)		887,590
2599	South Suburban Sanitary District	SLGRP	981,844	4,088,732,057	15,283,781,392	262,664	14,719,951,869	9,009,180,796	1,604,218	4,187	0	0	0		(64,744)		1,543,661
2600	Winston-Dillard Water District	SLGRP	621,820	4,088,732,057	15,283,781,392	166,350	14,719,951,869	9,009,180,796	1,015,982	2,651	0	0	0		(50,866)		967,767
2601	Baker Valley Irrigation District	SLGRP	71,428	4,088,732,057	15,283,781,392	19,108	14,719,951,869	9,009,180,796	116,705	305	0	0	0		(190,284)		(73,274)
2602	Aumsville Rural Fire Protection District	SLGRP	135,267	4,088,732,057	15,283,781,392	36,187	14,719,951,869	9,009,180,796	221,010	577	0	0	0		(24,577)		197,010
2603	Corbett Water District	SLGRP	186,373	4,088,732,057	15,283,781,392	49,859	14,719,951,869	9,009,180,796	304,512	795	0	0	(7,449)		0		297,858
2604	Netarts-Oceanside Sanitary District	SLGRP	543,876	4,088,732,057	15,283,781,392	145,498	14,719,951,869	9,009,180,796	888,630	2,319	0	0	0		(119,106)		771,843
2605	Scio Fire District	SLGRP	205,033	4,088,732,057	15,283,781,392	54,851	14,719,951,869	9,009,180,796	335,001	874	0	0	0		0		335,875
2606	West Valley Housing Authority	SLGRP	1,116,115	4,088,732,057	15,283,781,392	298,584	14,719,951,869	9,009,180,796	1,823,601	4,759	0	0	0		(185,674)		1,642,686

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 F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
2607	Hoodland Fire District 74	SLGRP	1,416,550	4,088,732,057	15,283,781,392	378,957	14,719,951,869	9,009,180,796	2,314,478	6,040	0	0	(56,614)		(58,029)		2,205,875
2608	Gaston Rural Fire Protection District	Indep	299,942	4,088,732,057	15,283,781,392	80,241	272,211	299,942	272,211	1,279	0	0	0		0		273,490
2610	Turner Fire District	Indep	769,764	4,088,732,057	15,283,781,392	205,928	1,603,995	769,764	1,603,995	3,282	0	0	0		0		1,607,277
2611	Burnt River Irrigation District	SLGRP	49,406	4,088,732,057	15,283,781,392	13,217	14,719,951,869	9,009,180,796	80,723	211	0	0	0		0	Y	80,934
2612	Community Services Consortium	SLGRP	8,095,312	4,088,732,057	15,283,781,392	2,165,666	14,719,951,869	9,009,180,796	13,226,796	34,518	0	0	(323,539)		(180,418)		12,757,357
2613	Polk Soil & Water Conservation District	Indep	369,374	4,088,732,057	15,283,781,392	98,815	113,330	369,374	113,330	1,575	0	0	0		0		114,905
2614	Mountain Valley Mental Health Program	Indep	0	4,088,732,057	15,283,781,392	0	(345,554)	0	(345,554)	0	0	0	0		0		(345,554)
2615	Humanities Council	Indep	0	4,088,732,057	15,283,781,392	0	125,863	0	125,863	0	0	0	0		0		125,863
2616	Alcohol Safety Action Program	Indep	0	4,088,732,057	15,283,781,392	0	(364,896)	0	(364,896)	0	0	0	0		0		(364,896)
2617	Clean Water Services	SLGRP	44,683,163	4,088,732,057	15,283,781,392	11,953,683	14,719,951,869	9,009,180,796	73,007,083	190,529	(23,355,792)	0	0		(1,253,127)		48,588,693
2618	Estacada Cemetery District	Indep	33,315	4,088,732,057	15,283,781,392	8,912	(360,846)	33,315	(360,846)	142	0	0	0		0		(360,704)
2619	Comprehensive Options For Drug Abusers	Indep	0	4,088,732,057	15,283,781,392	0	(441,144)	0	(441,144)	0	0	0	0		0		(441,144)
2620	Jackson County Fire District 4	SLGRP	695,037	4,088,732,057	15,283,781,392	185,937	14,719,951,869	9,009,180,796	1,135,610	2,964	0	0	0		0		1,138,574
2623	Evans Valley Fire District 6	Indep	163,946	4,088,732,057	15,283,781,392	43,859	228,304	163,946	228,304	699	0	0	0		0		229,003
2624	Klamath Vector Control	SLGRP	132,724	4,088,732,057	15,283,781,392	35,506	14,719,951,869	9,009,180,796	216,855	566	0	0	(5,304)		0	Y	212,117
2625	Port of Newport	SLGRP	1,895,571	4,088,732,057	15,283,781,392	507,105	14,719,951,869	9,009,180,796	3,097,143	8,083	0	0	0		(83,517)		3,021,709
2626	Tillamook Peoples Utility District	SLGRP	12,162,625	4,088,732,057	15,283,781,392	3,253,757	14,719,951,869	9,009,180,796	19,872,312	51,861	(84,625)	0	(486,093)		0		19,353,455
2628	McKenzie Fire And Rescue	SLGRP	710,765	4,088,732,057	15,283,781,392	190,145	14,719,951,869	9,009,180,796	1,161,308	3,031	0	0	(28,407)		(79,569)		1,056,363
2629	Metropolitan Wastewater Management Commission	Indep	0	4,088,732,057	15,283,781,392	0	(1,749,706)	0	(1,749,706)	0	0	0	0		0		(1,749,706)
2630	Sheridan Fire District	SLGRP	1,466,109	4,088,732,057	15,283,781,392	392,215	14,719,951,869	9,009,180,796	2,395,451	6,251	0	0	0		0		2,401,702
2631	Arch Cape Water-Sanitary District	SLGRP	106,420	4,088,732,057	15,283,781,392	28,470	14,719,951,869	9,009,180,796	173,878	454	0	0	0		(36,389)		137,943
2632	Umpqua Regional Council of Governments	Indep	0	4,088,732,057	15,283,781,392	0	295,379	0	295,379	0	0	0	0		0		295,379
2633	Port of Cascade Locks	Indep	683,054	4,088,732,057	15,283,781,392	182,731	1,174,332	683,054	1,174,332	2,913	0	0	0		0		1,177,245
2637	Northeast Oregon Housing Authority	Indep	1,117,635	4,088,732,057	15,283,781,392	298,991	2,652,248	1,117,635	2,652,248	4,766	0	0	0		0		2,657,014
2638	North Douglas County Fire and EMS	SLGRP	504,535	4,088,732,057	15,283,781,392	134,974	14,719,951,869	9,009,180,796	824,352	2,151	0	0	0		0		826,503
2641	Suburban East Salem Water District	SLGRP	317,222	4,088,732,057	15,283,781,392	84,864	14,719,951,869	9,009,180,796	518,304	1,353	0	0	0		(30,707)		488,950
2642	Dexter Rural Fire Protection District	SLGRP	214,726	4,088,732,057	15,283,781,392	57,444	14,719,951,869	9,009,180,796	350,838	916	0	0	(8,582)		0		343,172
2643	Sweet Home Cemetery	Indep	183,991	4,088,732,057	15,283,781,392	49,221	(22,383)	183,991	(22,383)	785	0	0	0		0		(21,598)
2644	Lakeside Water District	Indep	284,233	4,088,732,057	15,283,781,392	76,038	(75,531)	284,233	(75,531)	1,212	0	0	0		0		(74,319)
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	510,520	4,088,732,057	15,283,781,392	136,575	269,062	510,520	269,062	2,177	0	0	0		0		271,239
2646	Keno Rural Fire Protection District	Indep	139,092	4,088,732,057	15,283,781,392	37,210	1,777,666	139,092	1,777,666	593	0	0	0		0		1,778,259
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	404,837	4,088,732,057	15,283,781,392	108,303	14,719,951,869	9,009,180,796	661,457	1,726	0	0	(16,180)		(17,385)		629,618
2648	Black Butte Ranch Rural Fire Protection District	Indep	651,781	4,088,732,057	15,283,781,392	174,365	3,117,432	651,781	3,117,432	2,779	(247,014)	0	0		0		2,873,197
2649	Colton Fire Department	SLGRP	56,335	4,088,732,057	15,283,781,392	15,071	14,719,951,869	9,009,180,796	92,045	240	0	0	0		(10,703)		81,582
2651	Imbler Rural Fire Protection District	SLGRP	10,505	4,088,732,057	15,283,781,392	2,810	14,719,951,869	9,009,180,796	17,164	45	0	0	(420)		0	Y	16,789
2652	The Oregon Consortium	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2653	Umatilla Fire Department	SLGRP	543,993	4,088,732,057	15,283,781,392	145,530	14,719,951,869	9,009,180,796	888,822	2,320	0	0	0		0		891,142
2654	Spring Valley Rural Fire Protection District	Indep	0	4,088,732,057	15,283,781,392	0	(114,943)	0	(114,943)	0	0	0	0		0		(114,943)
2655	North Bay Rural Fire Protection District	Indep	77,891	4,088,732,057	15,283,781,392	20,837	180,718	77,891	180,718	332	0	0	0		0		181,050
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	19,320,571	4,088,732,057	15,283,781,392	5,168,658	14,719,951,869	9,009,180,796	31,567,562	82,383	0	0	0		(1,483,969)		30,165,976
2658	Salem Metropolitan Communication Agency	Indep	0	4,088,732,057	15,283,781,392	0	489,872	0	489,872	0	0	0	0		0		489,872
2659	Silverton Fire District	SLGRP	582,749	4,088,732,057	15,283,781,392	155,898	14,719,951,869	9,009,180,796	952,144	2,485	0	0	(23,290)		(43,707)		887,632
2660	Tualatin Valley Fire & Rescue	SLGRP	80,801,399	4,088,732,057	15,283,781,392	21,616,069	14,719,951,869	9,009,180,796	132,020,072	344,537	(6,067,015)	0	(3,229,322)		(5,955,658)		117,112,614
2661	Lincoln County 911	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2662	East Central Oregon Association of Counties	Indep	0	4,088,732,057	15,283,781,392	0	179,787	0	179,787	0	0	0	0		0		179,787
2663	Metropolitan Area Communications Commission	SLGRP	1,061,216	4,088,732,057	15,283,781,392	283,897	14,719,951,869	9,009,180,796	1,733,903	4,525	0	0	(42,413)		(39,589)		1,656,426
2664	Applegate Valley Rural Fire Protection District 9	Indep	596,053	4,088,732,057	15,283,781,392	159,457	2,528,554	596,053	2,528,554	2,542	0	0	0		0		2,531,096
2665	N NE Community Mental Health Center	Indep	0	4,088,732,057	15,283,781,392	0	255,069	0	255,069	0	0	0	0		0		255,069
2666	Central City Concern	Indep	0	4,088,732,057	15,283,781,392	0	(783,753)	0	(783,753)	0	0	0	0		0		(783,753)
2667	Mental Health Services West Inc	Indep	0	4,088,732,057	15,283,781,392	0	(707,163)	0	(707,163)	0	0	0	0		0		(707,163)
2668	Southeast Mental Health Network Inc	Indep	0	4,088,732,057	15,283,781,392	0	(974,525)	0	(974,525)	0	0	0	0		0		(974,525)
2669	Roseburg Urban Sanitary Authority	SLGRP	1,422,533	4,088,732,057	15,283,781,392	380,557	14,719,951,869	9,009,180,796	2,324,253	6,066	0	0	0		(199,806)		2,130,513

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 F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
2670	Mt Hood Community Mental Health Ctr	Indep	0	4,088,732,057	15,283,781,392	0	844,672	0	844,672	0	0	0	0		0		844,672
2671	Columbia 911 Communications District	SLGRP	1,784,291	4,088,732,057	15,283,781,392	477,335	14,719,951,869	9,009,180,796	2,915,323	7,608	0	0	(71,311)		(48,096)		2,803,524
2672	Rockwood Water PUD	Indep	2,409,135	4,088,732,057	15,283,781,392	644,494	2,928,715	2,409,135	2,928,715	10,273	0	0	0		0		2,938,988
2673	Port Orford Library	SLGRP	87,632	4,088,732,057	15,283,781,392	23,443	14,719,951,869	9,009,180,796	143,181	374	0	0	(3,502)		(839)		139,214
2674	Nestucca Rural Fire District	SLGRP	926,937	4,088,732,057	15,283,781,392	247,975	14,719,951,869	9,009,180,796	1,514,507	3,952	0	0	(37,046)		0		1,481,413
2676	Woodburn Fire District	SLGRP	2,310,852	4,088,732,057	15,283,781,392	618,201	14,719,951,869	9,009,180,796	3,775,662	9,853	0	0	0		0	Y	3,785,515
2677	Portland Private Industry Council Inc	Indep	0	4,088,732,057	15,283,781,392	0	(434,493)	0	(434,493)	0	0	0	0		0		(434,493)
2678	Central Oregon Regional Housing Authority	Indep	1,444,441	4,088,732,057	15,283,781,392	386,418	780,440	1,444,441	780,440	6,159	(258,076)	0	0		0		528,523
2679	Columbia River Public Utility District	Indep	5,941,840	4,088,732,057	15,283,781,392	1,589,567	12,693,882	5,941,840	12,693,882	25,336	(1,965,956)	0	0		0		10,753,262
2681	Cloverdale Rural Fire Protection District	SLGRP	453,972	4,088,732,057	15,283,781,392	121,447	14,719,951,869	9,009,180,796	741,738	1,936	0	0	(18,144)		0	Y	725,530
2684	Parkdale Fire District	SLGRP	225,635	4,088,732,057	15,283,781,392	60,362	14,719,951,869	9,009,180,796	368,661	962	0	0	0		0	Y	369,623
2685	Oregon Community College Association	Indep	668,060	4,088,732,057	15,283,781,392	178,720	509,188	668,060	509,188	2,849	0	0	0		0		512,037
2686	Weston Cemetery	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2687	Columbia Drainage Vector Control District	SLGRP	292,424	4,088,732,057	15,283,781,392	78,230	14,719,951,869	9,009,180,796	477,787	1,247	0	0	(11,687)		0	Y	467,347
2688	Polk County Fire District 1	Indep	1,742,012	4,088,732,057	15,283,781,392	466,025	2,591,185	1,742,012	2,591,185	7,428	0	0	0		0		2,598,613
2689	Redmond Area Park & Recreation District	Indep	891,744	4,088,732,057	15,283,781,392	238,560	566,228	891,744	566,228	3,802	0	0	0		0		570,030
2692	Siuslaw Public Library	SLGRP	565,165	4,088,732,057	15,283,781,392	151,194	14,719,951,869	9,009,180,796	923,414	2,410	0	0	(22,587)		(34,630)		868,607
2693	City-County Insurance Services	Indep	8,554,046	4,088,732,057	15,283,781,392	2,288,387	6,578,523	8,554,046	6,578,523	36,474	0	0	0		0		6,614,997
2694	Philomath Fire Department	SLGRP	707,552	4,088,732,057	15,283,781,392	189,285	14,719,951,869	9,009,180,796	1,156,058	3,017	0	0	(28,278)		(4,157)		1,126,640
2695	Washington County Consolidated Communications Agency	SLGRP	8,946,354	4,088,732,057	15,283,781,392	2,393,337	14,719,951,869	9,009,180,796	14,617,300	38,147	0	0	(357,551)		0	Y	14,297,896
2696	Stayton Fire District	SLGRP	943,177	4,088,732,057	15,283,781,392	252,320	14,719,951,869	9,009,180,796	1,541,041	4,022	0	0	0		(16,748)		1,528,315
2697	Oregon Museum Park	Indep	0	4,088,732,057	15,283,781,392	0	(115,881)	0	(115,881)	0	0	0	0		0		(115,881)
2698	Halsey Shedd Rural Fire Protection District	Indep	197,048	4,088,732,057	15,283,781,392	52,715	471,749	197,048	471,749	840	0	0	0		0		472,589
2699	Chetco Library Board	SLGRP	410,771	4,088,732,057	15,283,781,392	109,890	14,719,951,869	9,009,180,796	671,152	1,752	0	0	(16,417)		(3,078)		653,409
2700	Lowell Rural Fire Protection District	SLGRP	249,966	4,088,732,057	15,283,781,392	66,871	14,719,951,869	9,009,180,796	408,416	1,066	0	0	0		(46,794)		362,688
2701	Sisters-Camp Sherman Rural Fire Protection District	SLGRP	1,351,384	4,088,732,057	15,283,781,392	361,524	14,719,951,869	9,009,180,796	2,208,004	5,762	(1,487,356)	0	0		0	Y	726,410
2702	Banks Fire District 13	Indep	486,967	4,088,732,057	15,283,781,392	130,274	593,002	486,967	593,002	2,076	0	0	0		0		595,078
2703	Westport Sewer District	Indep	0	4,088,732,057	15,283,781,392	0	(10,516)	0	(10,516)	0	0	0	0		0		(10,516)
2704	Clatsop County 4-H District	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2705	Lebanon Fire District	SLGRP	4,636,340	4,088,732,057	15,283,781,392	1,240,318	14,719,951,869	9,009,180,796	7,575,239	19,769	0	0	0		(389,549)		7,205,459
2707	Clatskanie Library	SLGRP	107,026	4,088,732,057	15,283,781,392	28,632	14,719,951,869	9,009,180,796	174,867	456	0	0	(4,277)		0	Y	171,046
2708	Milton-Freewater Cemetery District 3	Indep	0	4,088,732,057	15,283,781,392	0	(44,430)	0	(44,430)	0	0	0	0		0		(44,430)
2709	Scappoose Public Library	SLGRP	195,734	4,088,732,057	15,283,781,392	52,363	14,719,951,869	9,009,180,796	319,806	835	0	0	0		(20,402)		300,239
2710	Klamath County Emergency Communications District	SLGRP	999,851	4,088,732,057	15,283,781,392	267,481	14,719,951,869	9,009,180,796	1,633,640	4,263	(166,480)	0	(39,960)		0		1,431,463
2712	Jefferson County EMS	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2713	Port of Tillamook Bay	SLGRP	1,130,576	4,088,732,057	15,283,781,392	302,453	14,719,951,869	9,009,180,796	1,847,229	4,821	0	0	(45,185)		(67,109)		1,739,756
2714	Winchester Bay Sanitary District	Indep	213,914	4,088,732,057	15,283,781,392	57,227	75,600	213,914	75,600	912	0	0	0		0		76,512
2715	Jackson County Fire District 3	SLGRP	8,206,175	4,088,732,057	15,283,781,392	2,195,324	14,719,951,869	9,009,180,796	13,407,934	34,991	0	0	(327,969)		(1,674,436)		11,440,520
2716	Neskowin Water District	SLGRP	238,255	4,088,732,057	15,283,781,392	63,738	14,719,951,869	9,009,180,796	389,281	1,016	0	0	(9,522)		(153)		380,622
2717	Ice Fountain Water District	Indep	466,614	4,088,732,057	15,283,781,392	124,829	1,568,437	466,614	1,568,437	1,990	0	0	0		0		1,570,427
2718	Curry Library	SLGRP	223,496	4,088,732,057	15,283,781,392	59,790	14,719,951,869	9,009,180,796	365,167	953	0	0	0		(102,547)		263,573
2719	Human Solutions, Inc	Indep	0	4,088,732,057	15,283,781,392	0	(408,232)	0	(408,232)	0	0	0	0		0		(408,232)
2720	Tri-Met	Indep	0	4,088,732,057	15,283,781,392	0	(2,433,696)	0	(2,433,696)	0	0	0	0		0		(2,433,696)
2721	Klamath Housing Authority	SLGRP	842,429	4,088,732,057	15,283,781,392	225,367	14,719,951,869	9,009,180,796	1,376,431	3,592	0	0	0		(63,199)		1,316,824
2722	Tillamook 9-1-1	Indep	785,748	4,088,732,057	15,283,781,392	210,204	1,245,259	785,748	1,245,259	3,350	0	0	0		0		1,248,609
2723	Oregon Coastal Zone Management Association	Indep	0	4,088,732,057	15,283,781,392	0	(227,097)	0	(227,097)	0	0	0	0		0		(227,097)
2724	Nehalem Bay Wastewater Agency	Indep	345,194	4,088,732,057	15,283,781,392	92,347	1,096,567	345,194	1,096,567	1,472	0	0	0		0		1,098,039
2725	West Valley Fire District	Indep	0	4,088,732,057	15,283,781,392	0	660,504	0	660,504	0	0	0	0		0		660,504
2726	Yamhill Communications Agency	SLGRP	1,264,705	4,088,732,057	15,283,781,392	338,335	14,719,951,869	9,009,180,796	2,066,380	5,393	0	0	(50,545)		(5,180)		2,016,048
2728	Baker County Library District	SLGRP	651,032	4,088,732,057	15,283,781,392	174,165	14,719,951,869	9,009,180,796	1,063,710	2,776	0	0	0		(41,603)		1,024,883
2731	Canby Utility Board	SLGRP	2,475,158	4,088,732,057	15,283,781,392	662,157	14,719,951,869	9,009,180,796	4,044,120	10,554	0	0	(98,923)		0	Y	3,955,751
2732	Umatilla County Special Library District	SLGRP	184,999	4,088,732,057	15,283,781,392	49,491	14,719,951,869	9,009,180,796	302,267	789	0	0	0		(35,252)		267,804

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Exhibit F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
2733	Wiard Memorial Park District	Indep	0	4,088,732,057	15,283,781,392	0	638,262	0	638,262	0	0	0	0		0		638,262
2734	Seal Rock Water District	SLGRP	743,233	4,088,732,057	15,283,781,392	198,830	14,719,951,869	9,009,180,796	1,214,356	3,169	0	0	0		(97,133)		1,120,392
2736	Wasco 9-1-1	Indep	0	4,088,732,057	15,283,781,392	0	(373,886)	0	(373,886)	0	0	0	0		0		(373,886)
2737	Portland Energy Conservation Inc	Indep	0	4,088,732,057	15,283,781,392	0	180,362	0	180,362	0	0	0	0		0		180,362
2739	Scappoose Rural Fire Protection District	SLGRP	3,047,187	4,088,732,057	15,283,781,392	815,186	14,719,951,869	9,009,180,796	4,978,749	12,993	0	0	(121,784)		(29,112)		4,840,846
2740	Neskowin Regional Sanitary Authority	Indep	218,012	4,088,732,057	15,283,781,392	58,323	(294,053)	218,012	(294,053)	930	0	0	0		0		(293,123)
2741	Port of Garibaldi	SLGRP	602,421	4,088,732,057	15,283,781,392	161,160	14,719,951,869	9,009,180,796	984,285	2,569	0	0	(24,076)		(15,924)		946,854
2742	Amity Fire District	SLGRP	157,396	4,088,732,057	15,283,781,392	42,107	14,719,951,869	9,009,180,796	257,167	671	0	0	(6,291)		0		251,547
2743	Douglas Soil & Water Conservation District	Indep	106,747	4,088,732,057	15,283,781,392	28,557	46,131	106,747	46,131	455	0	0	0		0		46,586
2745	Clackamas County Fire District	SLGRP	43,620,923	4,088,732,057	15,283,781,392	11,669,512	14,719,951,869	9,009,180,796	71,271,506	185,999	(4,067,153)	0	0		(723,595)		66,666,757
2746	Marion-Salem Data Center	Indep	0	4,088,732,057	15,283,781,392	0	(6,590,510)	0	(6,590,510)	0	0	0	0		0		(6,590,510)
2747	Salem Housing Authority	Indep	3,521,358	4,088,732,057	15,283,781,392	942,037	5,811,114	3,521,358	5,811,114	15,015	0	0	0		0		5,826,129
2749	Black Butte Ranch Police	SLGRP	488,746	4,088,732,057	15,283,781,392	130,750	14,719,951,869	9,009,180,796	798,554	2,084	0	0	(19,533)		(77,445)		703,660
2750	Eastern Oregon Human Services Consortium	Indep	0	4,088,732,057	15,283,781,392	0	(875,074)	0	(875,074)	0	0	0	0		0		(875,074)
2751	Lane Regional Air Protection Agency	Indep	1,400,318	4,088,732,057	15,283,781,392	374,615	40	1,400,318	40	5,971	0	0	0		0		6,011
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	275,225	4,088,732,057	15,283,781,392	73,628	14,719,951,869	9,009,180,796	449,685	1,174	0	0	0		(40,195)		410,664
2753	Linn-Benton Housing Authority	SLGRP	1,983,934	4,088,732,057	15,283,781,392	530,744	14,719,951,869	9,009,180,796	3,241,517	8,459	0	0	0		(329,148)		2,920,828
2756	Sandy Area Sch Trans Agency	Indep	0	4,088,732,057	15,283,781,392	0	(304,592)	0	(304,592)	0	0	0	0		0		(304,592)
2757	City of Stayton	SLGRP	1,041,277	4,088,732,057	15,283,781,392	278,564	14,719,951,869	9,009,180,796	1,701,326	4,440	(616,958)	0	(41,616)		(35,711)		1,011,481
2758	Mohawk Valley Rural Fire District	SLGRP	297,312	4,088,732,057	15,283,781,392	79,537	14,719,951,869	9,009,180,796	485,773	1,268	0	0	(11,882)		(760)		474,399
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	96,332	4,088,732,057	15,283,781,392	25,771	919,118	96,332	919,118	411	0	0	0		0		919,529
2761	Clackamas River Water	SLGRP	3,654,997	4,088,732,057	15,283,781,392	977,788	14,719,951,869	9,009,180,796	5,971,839	15,585	(32,582)	0	(146,076)		0		5,808,766
2763	Junction City Fire Department	SLGRP	734,495	4,088,732,057	15,283,781,392	196,493	14,719,951,869	9,009,180,796	1,200,079	3,132	0	0	0		(14,005)		1,189,206
2765	Green Sanitary	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2766	Southwest Lincoln County Water District	SLGRP	415,624	4,088,732,057	15,283,781,392	111,188	14,719,951,869	9,009,180,796	679,082	1,772	0	0	(16,611)		(15,799)		648,444
2767	Springfield Utility Board	Indep	0	4,088,732,057	15,283,781,392	0	(71,907)	0	(71,907)	0	0	0	0		0		(71,907)
2768	Lake County Library District	SLGRP	113,567	4,088,732,057	15,283,781,392	30,382	14,719,951,869	9,009,180,796	185,556	484	0	0	(4,539)		0	Y	181,501
2771	Harbor Water PUD	Indep	310,784	4,088,732,057	15,283,781,392	83,141	775,161	310,784	775,161	1,325	0	0	0		0		776,486
2772	Umatilla County Soil & Water District	SLGRP	82,561	4,088,732,057	15,283,781,392	22,087	14,719,951,869	9,009,180,796	134,895	352	0	0	(3,300)		(18,257)		113,690
2773	Housing Authority of Jackson County	SLGRP	4,316,230	4,088,732,057	15,283,781,392	1,154,682	14,719,951,869	9,009,180,796	7,052,217	18,404	(805,486)	0	(172,503)		0		6,092,632
2774	Oregon Trail Library District	SLGRP	351,424	4,088,732,057	15,283,781,392	94,013	14,719,951,869	9,009,180,796	574,186	1,498	0	0	(14,045)		(2,650)		558,989
2776	Rainier Cemetery District	SLGRP	149,513	4,088,732,057	15,283,781,392	39,998	14,719,951,869	9,009,180,796	244,287	638	0	0	0		(58,599)		186,326
2777	City of Newberg	SLGRP	8,334,816	4,088,732,057	15,283,781,392	2,229,738	14,719,951,869	9,009,180,796	13,618,118	35,540	(1,193,463)	0	(333,111)		(172,044)		11,955,040
2778	Mulino Water District 23	SLGRP	96,727	4,088,732,057	15,283,781,392	25,877	14,719,951,869	9,009,180,796	158,041	412	0	0	(3,866)		0	Y	154,587
2779	Brownsville Rural Fire Protection District	Indep	0	4,088,732,057	15,283,781,392	0	266,290	0	266,290	0	0	0	0		0		266,290
2780	Nehalem Bay Health District	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2781	North Bend Coos-Curry Housing Authority	SLGRP	871,904	4,088,732,057	15,283,781,392	233,253	14,719,951,869	9,009,180,796	1,424,590	3,718	0	0	(34,847)		0	Y	1,393,461
2783	Tillamook Fire District	Indep	195,854	4,088,732,057	15,283,781,392	52,395	124,839	195,854	124,839	835	0	0	0		0		125,674
2784	Eisenschmidt Pool	SLGRP	234,234	4,088,732,057	15,283,781,392	62,663	14,719,951,869	9,009,180,796	382,712	999	0	0	0		(39,329)		344,382
2785	Fern Ridge Community Library	Indep	335,721	4,088,732,057	15,283,781,392	89,812	205,341	335,721	205,341	1,432	0	0	0		0		206,773
2786	Seal Rock Rural Fire Protection District	SLGRP	235,950	4,088,732,057	15,283,781,392	63,122	14,719,951,869	9,009,180,796	385,515	1,006	0	0	(9,430)		0		377,091
2788	Port of Hood River	Indep	1,650,222	4,088,732,057	15,283,781,392	441,469	1,702,454	1,650,222	1,702,454	7,037	0	0	0		0		1,709,491
2789	Farmers Irrigation District	SLGRP	685,175	4,088,732,057	15,283,781,392	183,299	14,719,951,869	9,009,180,796	1,119,496	2,922	0	0	0		(282,795)		839,623
2790	Silver Falls Library District	SLGRP	607,609	4,088,732,057	15,283,781,392	162,548	14,719,951,869	9,009,180,796	992,762	2,591	(210,070)	0	0		(30,475)		754,808
2792	North Wasco County Parks And Recreation District	SLGRP	583,588	4,088,732,057	15,283,781,392	156,122	14,719,951,869	9,009,180,796	953,515	2,488	0	0	(23,324)		0		932,679
2793	North Lincoln Fire & Rescue District 1	SLGRP	2,284,208	4,088,732,057	15,283,781,392	611,074	14,719,951,869	9,009,180,796	3,732,130	9,740	0	0	0		(8,780)		3,733,090
2796	West Side Rural Fire Protection District	Indep	310,586	4,088,732,057	15,283,781,392	83,088	246,678	310,586	246,678	1,324	0	0	0		0		248,002
2797	Vernonia Fire	Indep	403,691	4,088,732,057	15,283,781,392	107,996	(37,177)	403,691	(37,177)	1,721	0	0	0		0		(35,456)
2798	Fairview Water District	SLGRP	106,012	4,088,732,057	15,283,781,392	28,360	14,719,951,869	9,009,180,796	173,212	452	0	0	(4,237)		(3,024)		166,403
2799	Sublimity Fire District	SLGRP	251,704	4,088,732,057	15,283,781,392	67,336	14,719,951,869	9,009,180,796	411,256	1,073	0	0	0		(45,916)		366,413
2801	Coburg Rural Fire Protection District	SLGRP	249,057	4,088,732,057	15,283,781,392	66,628	14,719,951,869	9,009,180,796	406,930	1,062	0	0	0		(17,226)		390,766
2802	Rural Road Assessment District 3	SLGRP	268,145	4,088,732,057	15,283,781,392	71,734	14,719,951,869	9,009,180,796	438,118	1,143	0	0	(10,717)		0	Y	428,544

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Exhibit F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
2803	Southwestern Polk County Rural Fire Protection District	Indep	1,056,927	4,088,732,057	15,283,781,392	282,750	(261,299)	1,056,927	(261,299)	4,507	0	0	0		0		(256,792)
2804	Aurora Rural Fire Protection District	SLGRP	889,935	4,088,732,057	15,283,781,392	238,076	14,719,951,869	9,009,180,796	1,454,051	3,795	0	0	0		0		1,457,846
2806	Multnomah County Rural Fire Protection District 14	SLGRP	37,606	4,088,732,057	15,283,781,392	10,061	14,719,951,869	9,009,180,796	61,445	160	0	0	(1,503)		(328)		59,774
2808	Lifeways	Indep	0	4,088,732,057	15,283,781,392	0	(18,799)	0	(18,799)	0	0	0	0		0		(18,799)
2809	Juntura Road District 4	Indep	27,928	4,088,732,057	15,283,781,392	7,471	38,231	27,928	38,231	119	0	0	0		0		38,350
2810	Sutherlin Water Control District	SLGRP	95,413	4,088,732,057	15,283,781,392	25,525	14,719,951,869	9,009,180,796	155,894	407	0	0	(3,813)		(3,770)		148,718
2811	Mid-Columbia Center For Living	SLGRP	7,282,776	4,088,732,057	15,283,781,392	1,948,295	14,719,951,869	9,009,180,796	11,899,207	31,054	0	0	(291,065)		0	Y	11,639,196
2812	Workforce Development Board	Indep	0	4,088,732,057	15,283,781,392	0	(97,789)	0	(97,789)	0	0	0	0		0		(97,789)
2814	The Job Council	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2815	Hermiston Rural Fire Protection District	Indep	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2816	Odell Sanitary District	SLGRP	374,530	4,088,732,057	15,283,781,392	100,195	14,719,951,869	9,009,180,796	611,938	1,597	0	0	0		(7,783)		605,752
2817	Wickiup Water District	SLGRP	276,015	4,088,732,057	15,283,781,392	73,840	14,719,951,869	9,009,180,796	450,976	1,177	0	0	(11,031)		(441)		440,681
2818	Netarts Water District	SLGRP	224,633	4,088,732,057	15,283,781,392	60,094	14,719,951,869	9,009,180,796	367,024	958	0	0	(8,978)		(3,560)		355,444
2819	Harrisburg Fire and Rescue	SLGRP	272,416	4,088,732,057	15,283,781,392	72,877	14,719,951,869	9,009,180,796	445,096	1,162	0	0	(10,887)		(2,742)		432,629
2820	Central Oregon Coast Fire & Rescue District	SLGRP	687,925	4,088,732,057	15,283,781,392	184,034	14,719,951,869	9,009,180,796	1,123,989	2,933	0	0	0		(27,045)		1,099,877
2821	Tillamook County Soil And Water Conservation District	Indep	198,152	4,088,732,057	15,283,781,392	53,010	20,561	198,152	20,561	845	0	0	0		0		21,406
2822	Deschutes County Rural Fire Protection District 2	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2823	Lyons Fire District	SLGRP	163,595	4,088,732,057	15,283,781,392	43,765	14,719,951,869	9,009,180,796	267,295	698	0	0	0		0		267,993
2824	Glide Fire Department	SLGRP	161,551	4,088,732,057	15,283,781,392	43,218	14,719,951,869	9,009,180,796	263,955	689	0	0	0		(6,727)		257,917
2825	Northern Oregon Corrections	SLGRP	4,747,454	4,088,732,057	15,283,781,392	1,270,043	14,719,951,869	9,009,180,796	7,756,787	20,243	0	0	0		(1,132,448)		6,644,582
2826	Wasco County Soil-Water Conservation District	SLGRP	684,603	4,088,732,057	15,283,781,392	183,146	14,719,951,869	9,009,180,796	1,118,562	2,919	0	0	0		(72,810)		1,048,671
2828	Deschutes Public Library District	Indep	6,788,480	4,088,732,057	15,283,781,392	1,816,061	3,775,607	6,788,480	3,775,607	28,946	0	0	0		0		3,804,553
2829	Hubbard Rural Fire Protection District	SLGRP	405,312	4,088,732,057	15,283,781,392	108,429	14,719,951,869	9,009,180,796	662,233	1,728	0	0	0		0		663,961
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	185,385	4,088,732,057	15,283,781,392	49,594	14,719,951,869	9,009,180,796	302,897	790	0	0	(7,409)		(2,123)		294,155
2831	Oregon Advanced Technology Consortium, Inc	Indep	0	4,088,732,057	15,283,781,392	0	(786,311)	0	(786,311)	0	0	0	0		0		(786,311)
2832	Careoregon	Indep	0	4,088,732,057	15,283,781,392	0	(35,750)	0	(35,750)	0	0	0	0		0		(35,750)
2833	Boardman Rural Fire Protection District	Indep	1,480,148	4,088,732,057	15,283,781,392	395,971	633,988	1,480,148	633,988	6,311	0	0	0		0		640,299
2834	Crescent Rural Fire Protection District	SLGRP	398,717	4,088,732,057	15,283,781,392	106,665	14,719,951,869	9,009,180,796	651,456	1,700	0	0	0		(5,549)		647,607
2835	North Clackamas County Water Commission	Indep	422,996	4,088,732,057	15,283,781,392	113,160	767,599	422,996	767,599	1,804	0	(300,000)	0		0		469,403
2836	Regional Organized Crime Narcotics Task Force	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2837	NORCOM	SLGRP	1,730,192	4,088,732,057	15,283,781,392	462,863	14,719,951,869	9,009,180,796	2,826,932	7,378	0	0	0		(254,712)		2,579,598
2838	High Desert Parks & Recreation District	SLGRP	45,673	4,088,732,057	15,283,781,392	12,218	14,719,951,869	9,009,180,796	74,624	195	0	0	(1,825)		0	Y	72,994
2839	North Morrow Vector Control District	SLGRP	188,490	4,088,732,057	15,283,781,392	50,425	14,719,951,869	9,009,180,796	307,971	804	0	0	(7,533)		0	Y	301,242
2840	Cannon Beach Rural Fire Protection District	SLGRP	843,831	4,088,732,057	15,283,781,392	225,742	14,719,951,869	9,009,180,796	1,378,721	3,598	0	0	(33,725)		0		1,348,594
2841	Jefferson County Soil & Water Conservation District	Indep	225,800	4,088,732,057	15,283,781,392	60,406	13,965	225,800	13,965	963	0	0	0		0		14,928
2842	Tualatin Valley Water District	SLGRP	15,201,610	4,088,732,057	15,283,781,392	4,066,750	14,719,951,869	9,009,180,796	24,837,660	64,820	(11,141,792)	0	0		(1,202,687)		12,558,001
2843	Yachats Rural Fire Protection District	SLGRP	510,588	4,088,732,057	15,283,781,392	136,593	14,719,951,869	9,009,180,796	834,242	2,177	0	0	0		(18,737)		817,682
2844	Crook County Rural Fire Protection District 1	SLGRP	3,330,664	4,088,732,057	15,283,781,392	891,022	14,719,951,869	9,009,180,796	5,441,917	14,202	0	0	(133,114)		(10,499)		5,312,506
2845	Sunrise Water Authority	Indep	2,300,993	4,088,732,057	15,283,781,392	615,564	1,578,924	2,300,993	1,578,924	9,811	(1,711,514)	0	0		0		(122,779)
2846	Jefferson County Library District	SLGRP	456,208	4,088,732,057	15,283,781,392	122,045	14,719,951,869	9,009,180,796	745,391	1,945	(71,282)	0	0		(657)		675,397
2847	Sweet Home Fire and Ambulance District	SLGRP	1,648,902	4,088,732,057	15,283,781,392	441,116	14,719,951,869	9,009,180,796	2,694,113	7,031	0	0	(65,900)		(33,435)		2,601,809
2848	Lane Transit District	Indep	0	4,088,732,057	15,283,781,392	0	6,211	0	6,211	0	0	0	0		0		6,211
2849	Lebanon Aquatic District	SLGRP	406,628	4,088,732,057	15,283,781,392	108,782	14,719,951,869	9,009,180,796	664,383	1,734	0	0	0		(11,342)		654,775
2850	Lake County 4-H & Extension Service	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2851	East Umatilla County Rural Fire Protection District	SLGRP	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
2852	Ochoco Irrigation District	SLGRP	579,189	4,088,732,057	15,283,781,392	154,945	14,719,951,869	9,009,180,796	946,328	2,470	0	0	(23,148)		(114,576)		811,074
2853	Mill City Rural Fire Protection District	SLGRP	5,981	4,088,732,057	15,283,781,392	1,600	14,719,951,869	9,009,180,796	9,772	26	0	0	0		(28,894)		(19,096)
2854	Sunset Empire Transportation District	Indep	0	4,088,732,057	15,283,781,392	0	(8,925)	0	(8,925)	0	0	0	0		0		(8,925)
2855	Harney Hospital	SLGRP	11,841,452	4,088,732,057	15,283,781,392	3,167,837	14,719,951,869	9,009,180,796	19,347,553	50,492	0	0	0		(1,405,671)		17,992,374
2856	Mid-Columbia Council Of Governments	Indep	0	4,088,732,057	15,283,781,392	0	76,611	0	76,611	0	0	0	0		0		76,611
2857	Sunriver Service District	SLGRP	2,413,716	4,088,732,057	15,283,781,392	645,720	14,719,951,869	9,009,180,796	3,943,731	10,292	0	0	0		(552,889)		3,401,134
2858	Nesika Beach-Ophir Water District	SLGRP	202,096	4,088,732,057	15,283,781,392	54,065	14,719,951,869	9,009,180,796	330,202	862	0	0	0		(16,188)		314,876

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Exhibit F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
2859	South Lane County Fire and Rescue	Indep	2,890,397	4,088,732,057	15,283,781,392	773,242	5,243,451	2,890,397	5,243,451	12,325	0	0	0		0		5,255,776
2860	Coos County Airport District	SLGRP	1,251,116	4,088,732,057	15,283,781,392	334,700	14,719,951,869	9,009,180,796	2,044,178	5,335	0	0	0		(142,704)		1,906,809
2861	Mt Angel Fire District	Indep	213,750	4,088,732,057	15,283,781,392	57,183	36,140	213,750	36,140	911	0	0	0		0		37,051
2864	Tri-City Water and Sanitary Authority	SLGRP	477,935	4,088,732,057	15,283,781,392	127,858	14,719,951,869	9,009,180,796	780,891	2,038	0	0	(19,101)		(33,232)		730,596
2865	Tri-County Cooperative Weed Management Area	Indep	147,417	4,088,732,057	15,283,781,392	39,437	21,254	147,417	21,254	629	0	0	0		0		21,883
2866	Jefferson Behavioral Health	Indep	0	4,088,732,057	15,283,781,392	0	(2,705)	0	(2,705)	0	0	0	0		0		(2,705)
2867	West Multnomah Soil And Water Conservation District	SLGRP	910,226	4,088,732,057	15,283,781,392	243,504	14,719,951,869	9,009,180,796	1,487,202	3,881	(31,792)	0	0		0		1,459,291
2869	Nehalem Bay Fire & Rescue	SLGRP	385,186	4,088,732,057	15,283,781,392	103,045	14,719,951,869	9,009,180,796	629,349	1,642	0	0	0		0		630,991
2870	Clackamas River Water Providers	Indep	229,085	4,088,732,057	15,283,781,392	61,285	143,950	229,085	143,950	977	0	0	0		0		144,927
2872	Emergency Communications of Southern Oregon	Indep	0	4,088,732,057	15,283,781,392	0	12,655	0	12,655	0	0	0	0		0		12,655
2873	Mosier Fire District	SLGRP	92,242	4,088,732,057	15,283,781,392	24,677	14,719,951,869	9,009,180,796	150,713	393	0	0	0		(60,541)		90,565
2874	Umatilla-Morrow Radio and Data District	Indep	203,502	4,088,732,057	15,283,781,392	54,441	149,482	203,502	149,482	868	0	0	0		0		150,350
2876	Oregon Municipal Electric Utilities Association	Indep	170,870	4,088,732,057	15,283,781,392	45,711	5,007	170,870	5,007	729	0	0	0		0		5,736
2877	Mid-Columbia Fire And Rescue V1-801	Indep	3,279,244	4,088,732,057	15,283,781,392	877,266	279,932	3,279,244	279,932	13,983	0	0	0		0		293,915
2878	Yamhill Fire Protection District	Indep	162,876	4,088,732,057	15,283,781,392	43,573	(1,918)	162,876	(1,918)	695	0	0	0		0		(1,223)
2879	LaGrande Rural Fire Protection District	Indep	0	4,088,732,057	15,283,781,392	0	(341)	0	(341)	0	0	0	0		0		(341)
2880	Oregon Health & Science University	SLGRP	414,254,846	4,088,732,057	15,283,781,392	110,821,859	14,719,951,869	9,009,180,796	676,844,159	1,766,380	(52,294,007)	0	0		(76,436,634)		549,879,898
2881	Lake Chinook Fire and Rescue District	Indep	150,921	4,088,732,057	15,283,781,392	40,374	(133)	150,921	(133)	644	0	0	0		0		511
2883	Lane Fire Authority	SLGRP	4,509,489	4,088,732,057	15,283,781,392	1,206,383	14,719,951,869	9,009,180,796	7,367,979	19,228	0	0	0		(439,828)		6,947,379
2884	North Central Public Health District	SLGRP	1,553,882	4,088,732,057	15,283,781,392	415,696	14,719,951,869	9,009,180,796	2,538,863	6,626	0	0	0		0		2,545,489
2885	Siletz Rural Fire Protection District	Indep	0	4,088,732,057	15,283,781,392	0	98	0	98	0	0	0	0		0		98
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	87,783	4,088,732,057	15,283,781,392	23,484	14,719,951,869	9,009,180,796	143,428	374	0	0	0		0		143,802
2887	Umatilla County Fire District 1	Indep	4,394,438	4,088,732,057	15,283,781,392	1,175,604	7,291,345	4,394,438	7,291,345	18,738	0	0	0		0		7,310,083
2888	Oak Lodge Water Services District	SLGRP	3,634,147	4,088,732,057	15,283,781,392	972,211	14,719,951,869	9,009,180,796	5,937,773	15,496	(1,657,009)	0	0		(737,357)		3,558,903
2889	Mid-Valley Behavioral Care Network	Indep	0	4,088,732,057	15,283,781,392	0	58,169	0	58,169	0	0	0	0		0		58,169
2890	Central Cascades Fire and EMS	Indep	66,586	4,088,732,057	15,283,781,392	17,813	(40)	66,586	(40)	284	0	0	0		0		244
2891	Grant County Emergency Communications Agency	Indep	351,641	4,088,732,057	15,283,781,392	94,071	60,932	351,641	60,932	1,499	0	0	0		0		62,431
2892	Lake Health District	Indep	0	4,088,732,057	15,283,781,392	0	(2,189)	0	(2,189)	0	0	0	0		0		(2,189)
2894	Greater Toledo Pool Recreation District	Indep	0	4,088,732,057	15,283,781,392	0	(15)	0	(15)	0	0	0	0		0		(15)
2895	Western Lane Fire and EMS Authority	SLGRP	3,593,242	4,088,732,057	15,283,781,392	961,268	14,719,951,869	9,009,180,796	5,870,939	15,322	(937,842)	0	0		(32,379)		4,916,040
2897	Morrow County	Indep	612,460	4,088,732,057	15,283,781,392	163,846	(77,258)	612,460	(77,258)	2,612	0	0	0		0		(74,646)
2898	Adair Rural Fire Protection District	Indep	76,027	4,088,732,057	15,283,781,392	20,339	(4,112)	76,027	(4,112)	324	0	0	0		0		(3,788)
2899	New Carlton Fire District	SLGRP	237,204	4,088,732,057	15,283,781,392	63,457	14,719,951,869	9,009,180,796	387,563	1,011	0	0	0		0		388,574
2900	Clatsop Community College	SLGRP	8,263,666	4,088,732,057	15,283,781,392	2,210,704	14,719,951,869	9,009,180,796	13,501,868	35,236	(3,107,059)	0	0	Y	0		10,430,045
2901	Blue Mountain Community College	SLGRP	9,783,273	4,088,732,057	15,283,781,392	2,617,231	14,719,951,869	9,009,180,796	15,984,728	41,716	(5,438,722)	0	0	Y	0		10,587,722
2902	Treasure Valley Community College	SLGRP	9,989,187	4,088,732,057	15,283,781,392	2,672,317	14,719,951,869	9,009,180,796	16,321,168	42,594	(8,037,012)	0	0	Y	0		8,326,750
2903	Umpqua Community College	SLGRP	14,761,671	4,088,732,057	15,283,781,392	3,949,057	14,719,951,869	9,009,180,796	24,118,851	62,944	(21,678,048)	0	0	Y	0		2,503,747
2904	Lane Community College	SLGRP	52,361,530	4,088,732,057	15,283,781,392	14,007,807	14,719,951,869	9,009,180,796	85,552,639	223,269	(99,671,896)	0	0	Y	0		(13,895,988)
2905	Mt Hood Community College	SLGRP	53,463,637	4,088,732,057	15,283,781,392	14,302,644	14,719,951,869	9,009,180,796	87,353,354	227,969	(83,062,857)	0	0	Y	0		4,518,466
2906	Klamath Community College	SLGRP	11,577,631	4,088,732,057	15,283,781,392	3,097,259	14,719,951,869	9,009,180,796	18,916,501	49,367	(139,704)	0	0	Y	0		18,826,164
2908	Clackamas Community College	SLGRP	40,628,508	4,088,732,057	15,283,781,392	10,868,978	14,719,951,869	9,009,180,796	66,382,249	173,240	(57,477,384)	0	0	Y	0		9,078,105
2910	Linn-Benton Community College	SLGRP	35,207,710	4,088,732,057	15,283,781,392	9,418,801	14,719,951,869	9,009,180,796	57,525,296	150,125	(13,886,789)	0	0	Y	0		43,788,632
2918	Portland Community College	SLGRP	162,006,867	4,088,732,057	15,283,781,392	43,340,234	14,719,951,869	9,009,180,796	264,700,347	690,796	(233,365,618)	0	0	Y	0		32,025,525
2919	Chemeketa Community College	SLGRP	55,819,190	4,088,732,057	15,283,781,392	14,932,804	14,719,951,869	9,009,180,796	91,202,053	238,013	(82,653,434)	0	0	Y	0		8,786,632
2922	Rogue Community College	SLGRP	23,248,136	4,088,732,057	15,283,781,392	6,219,364	14,719,951,869	9,009,180,796	37,984,746	99,130	(37,817,428)	0	0	Y	0		266,448
2995	Oregon Coast Community College	SLGRP	3,673,498	4,088,732,057	15,283,781,392	982,738	14,719,951,869	9,009,180,796	6,002,068	15,664	(818,727)	0	0	Y	0		5,199,005
2996	Columbia Gorge Community College	SLGRP	6,988,969	4,088,732,057	15,283,781,392	1,869,696	14,719,951,869	9,009,180,796	11,419,161	29,801	(1,725,959)	0	0	Y	0		9,723,003
2997	Tillamook Bay Community College	SLGRP	3,086,635	4,088,732,057	15,283,781,392	825,740	14,719,951,869	9,009,180,796	5,043,202	13,161	(624,621)	0	0	Y	0		4,431,742
2998	Southwestern Community College	SLGRP	11,626,878	4,088,732,057	15,283,781,392	3,110,434	14,719,951,869	9,009,180,796	18,996,965	49,577	(6,888,435)	0	0	Y	0		12,158,107
2999	Central Oregon Community College	SLGRP	28,081,867	4,088,732,057	15,283,781,392	7,512,488	14,719,951,869	9,009,180,796	45,882,500	119,741	(6,252,475)	0	0	Y	0		39,749,766
3003	Baker School District 5J	Schools	18,346,907	4,088,732,057	15,283,781,392	4,908,182	7,874,435,693	4,984,975,405	28,981,395	78,231	(20,460,643)	0	0		0		8,598,983
3008	Huntington School District 16J	Schools	787,309	4,088,732,057	15,283,781,392	210,622	7,874,435,693	4,984,975,405	1,243,660	3,357	0	0	0		0		1,247,017

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 F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
3016	Burnt River High School	Schools	476,919	4,088,732,057	15,283,781,392	127,586	7,874,435,693	4,984,975,405	753,357	2,034	0	0	0		0		755,391
3027	Pine-Eagle School District 61	Schools	2,286,865	4,088,732,057	15,283,781,392	611,784	7,874,435,693	4,984,975,405	3,612,410	9,751	0	0	0		0		3,622,161
3037	Alsea School	Schools	2,688,343	4,088,732,057	15,283,781,392	719,188	7,874,435,693	4,984,975,405	4,246,597	11,463	0	0	0		0		4,258,060
3039	Corvallis School District 509J	Schools	53,998,444	4,088,732,057	15,283,781,392	14,445,716	7,874,435,693	4,984,975,405	85,297,767	230,249	(19,842,615)	0	0		0		65,685,401
3043	Philomath School District 17J	Schools	11,967,404	4,088,732,057	15,283,781,392	3,201,531	7,874,435,693	4,984,975,405	18,904,115	51,029	(2,775,436)	0	0		0		16,179,708
3049	Monroe Elementary School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3075	West Linn School District	Schools	81,525,392	4,088,732,057	15,283,781,392	21,809,752	7,874,435,693	4,984,975,405	128,780,265	347,624	(115,014,472)	0	0		0		14,113,417
3083	Welches Elementary School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3094	Damascus-Union School District 26	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3102	Molalla Elementary School 35	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3109	Boring School District	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3111	Sandy Elementary School District 46	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3116	Colton School District 53	Schools	4,347,204	4,088,732,057	15,283,781,392	1,162,968	7,874,435,693	4,984,975,405	6,866,991	18,536	(765,449)	0	0		0		6,120,078
3122	Oregon City School District 62	Schools	58,365,118	4,088,732,057	15,283,781,392	15,613,893	7,874,435,693	4,984,975,405	92,195,513	248,868	(86,163,287)	0	0		0		6,281,094
3138	Canby Elementary School District 86	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3160	Gladstone School District 115	Schools	15,642,526	4,088,732,057	15,283,781,392	4,184,704	7,874,435,693	4,984,975,405	24,709,463	66,700	(9,409,477)	0	0		0		15,366,686
3174	Canby Union High School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3175	Sandy Union High School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3176	Molalla Union High School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3179	Clatsop County School District 1C	Schools	15,985,127	4,088,732,057	15,283,781,392	4,276,357	7,874,435,693	4,984,975,405	25,250,646	68,160	(11,484,799)	0	0		0		13,834,007
3186	Jewell School District 8	Schools	2,647,900	4,088,732,057	15,283,781,392	708,369	7,874,435,693	4,984,975,405	4,182,713	11,291	0	0	0		0		4,194,004
3187	Seaside Schools	Schools	12,638,385	4,088,732,057	15,283,781,392	3,381,033	7,874,435,693	4,984,975,405	19,964,020	53,890	(4,103,531)	0	0		0		15,914,379
3195	Warrenton-Hammond School District	Schools	7,685,418	4,088,732,057	15,283,781,392	2,056,011	7,874,435,693	4,984,975,405	12,140,146	32,771	(1,543,385)	0	0		0		10,629,532
3230	Vernonia School District	Schools	4,299,869	4,088,732,057	15,283,781,392	1,150,305	7,874,435,693	4,984,975,405	6,792,218	18,335	0	0	0		0		6,810,553
3241	Coquille School District 8	Schools	9,383,258	4,088,732,057	15,283,781,392	2,510,218	7,874,435,693	4,984,975,405	14,822,112	40,010	0	0	0		0		14,862,122
3242	Coos Bay School District 9	Schools	19,766,672	4,088,732,057	15,283,781,392	5,287,999	7,874,435,693	4,984,975,405	31,224,104	84,285	(4,246,492)	0	0		0		27,061,897
3245	North Bend Public Schools	Schools	15,200,732	4,088,732,057	15,283,781,392	4,066,515	7,874,435,693	4,984,975,405	24,011,590	64,816	(4,267,851)	0	0		0		19,808,555
3252	Powers School District	Schools	1,533,075	4,088,732,057	15,283,781,392	410,130	7,874,435,693	4,984,975,405	2,421,697	6,537	0	0	0		0		2,428,234
3257	Myrtle Point School District 41	Schools	4,313,680	4,088,732,057	15,283,781,392	1,154,000	7,874,435,693	4,984,975,405	6,814,035	18,394	0	0	0		0		6,832,429
3264	Bandon School District	Schools	4,982,404	4,088,732,057	15,283,781,392	1,332,898	7,874,435,693	4,984,975,405	7,870,375	21,245	0	0	0		0		7,891,620
3274	Crook County School District	Schools	24,125,955	4,088,732,057	15,283,781,392	6,454,199	7,874,435,693	4,984,975,405	38,110,174	102,873	(11,944,090)	0	0		0		26,268,957
3275	Port Orford-Langlois School District 2Cj	Schools	2,115,047	4,088,732,057	15,283,781,392	565,820	7,874,435,693	4,984,975,405	3,341,000	9,019	0	0	0		0		3,350,019
3277	Curry County School District 3C	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3281	Ophir School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3282	Pistol River School District 16	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3283	Brookings-Harbor School District 17C	Schools	9,850,648	4,088,732,057	15,283,781,392	2,635,255	7,874,435,693	4,984,975,405	15,560,417	42,003	(5,895,574)	0	0		0		9,706,846
3288	Central Curry School District 1	Schools	3,489,713	4,088,732,057	15,283,781,392	933,571	7,874,435,693	4,984,975,405	5,512,468	14,880	0	0	0		0		5,527,348
3291	Bend-La Pine Public Schools	Schools	129,642,201	4,088,732,057	15,283,781,392	34,682,008	7,874,435,693	4,984,975,405	204,787,205	552,794	(35,532,886)	0	0		0		169,807,113
3296	Sisters School District	Schools	9,795,850	4,088,732,057	15,283,781,392	2,620,595	7,874,435,693	4,984,975,405	15,473,856	41,769	(4,477,072)	0	0		0		11,038,553
3307	Oakland School District	Schools	4,475,787	4,088,732,057	15,283,781,392	1,197,367	7,874,435,693	4,984,975,405	7,070,104	19,085	(678,790)	0	0		0		6,410,399
3310	Roseburg Public Schools	Schools	38,847,510	4,088,732,057	15,283,781,392	10,392,524	7,874,435,693	4,984,975,405	61,364,840	165,646	(55,238,607)	0	0		0		6,291,879
3316	Glide School District 12	Schools	5,929,763	4,088,732,057	15,283,781,392	1,586,336	7,874,435,693	4,984,975,405	9,366,854	25,284	(1,581,794)	0	0		0		7,810,344
3318	Days Creek School District 15	Schools	1,747,135	4,088,732,057	15,283,781,392	467,395	7,874,435,693	4,984,975,405	2,759,833	7,450	0	0	0		0		2,767,283
3319	South Umpqua School District	Schools	9,044,863	4,088,732,057	15,283,781,392	2,419,691	7,874,435,693	4,984,975,405	14,287,572	38,567	(12,549,226)	0	0		0		1,776,913
3320	Camas Valley School District 21	Schools	1,968,873	4,088,732,057	15,283,781,392	526,715	7,874,435,693	4,984,975,405	3,110,099	8,395	(337,161)	0	0		0		2,781,333
3321	North Douglas School District 22	Schools	2,503,924	4,088,732,057	15,283,781,392	669,852	7,874,435,693	4,984,975,405	3,955,283	10,677	0	0	0		0		3,965,960
3324	Yoncalla School District 32	Schools	2,398,746	4,088,732,057	15,283,781,392	641,715	7,874,435,693	4,984,975,405	3,789,141	10,228	0	0	0		0		3,799,369
3325	Elkton School District 34	Schools	2,117,863	4,088,732,057	15,283,781,392	566,573	7,874,435,693	4,984,975,405	3,345,448	9,031	0	0	0		0		3,354,479
3331	Umpqua School District	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3335	Riddle School District	Schools	2,635,667	4,088,732,057	15,283,781,392	705,096	7,874,435,693	4,984,975,405	4,163,388	11,238	0	0	0		0		4,174,626
3338	Glendale 77	Schools	2,534,747	4,088,732,057	15,283,781,392	678,098	7,874,435,693	4,984,975,405	4,003,973	10,808	0	0	0		0		4,014,781
3349	Winston-Dillard Schools	Schools	10,453,564	4,088,732,057	15,283,781,392	2,796,548	7,874,435,693	4,984,975,405	16,512,803	44,574	(13,120,329)	0	0		0		3,437,048

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Exhibit F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
3353	Sutherlin School District 130	Schools	9,725,184	4,088,732,057	15,283,781,392	2,601,691	7,874,435,693	4,984,975,405	15,362,230	41,468	(6,530,297)	0	0		0		8,873,401
3361	Arlington Public Schools	Schools	960,049	4,088,732,057	15,283,781,392	256,833	7,874,435,693	4,984,975,405	1,516,526	4,094	0	0	0		0		1,520,620
3364	Condon Admin School District 25J	Schools	1,064,215	4,088,732,057	15,283,781,392	284,700	7,874,435,693	4,984,975,405	1,681,070	4,538	0	0	0		0		1,685,608
3370	Prairie City School District 4	Schools	2,244,881	4,088,732,057	15,283,781,392	600,553	7,874,435,693	4,984,975,405	3,546,091	9,572	(1,154,126)	0	0		0		2,401,537
3372	Monument School District 8	Schools	714,438	4,088,732,057	15,283,781,392	191,127	7,874,435,693	4,984,975,405	1,128,550	3,046	(1,256,861)	0	0		0		(125,265)
3375	Dayville School District 16J	Schools	694,514	4,088,732,057	15,283,781,392	185,797	7,874,435,693	4,984,975,405	1,097,077	2,961	0	0	0		0		1,100,038
3376	Long Creek Schools	Schools	483,167	4,088,732,057	15,283,781,392	129,257	7,874,435,693	4,984,975,405	763,227	2,060	0	0	0		0		765,287
3392	Burns-Slater School District	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3394	Crane Elementary School	Schools	1,223,782	4,088,732,057	15,283,781,392	327,387	7,874,435,693	4,984,975,405	1,933,127	5,218	0	0	0		0		1,938,345
3395	Pine Creek School	Schools	83,928	4,088,732,057	15,283,781,392	22,452	7,874,435,693	4,984,975,405	132,575	358	0	0	0		0		132,933
3396	Diamond School District 7	Schools	130,865	4,088,732,057	15,283,781,392	35,009	7,874,435,693	4,984,975,405	206,719	558	0	0	0		0		207,277
3397	Suntex School District	Schools	58,873	4,088,732,057	15,283,781,392	15,750	7,874,435,693	4,984,975,405	92,998	251	0	0	0		0		93,249
3398	Drewsey School	Schools	122,295	4,088,732,057	15,283,781,392	32,717	7,874,435,693	4,984,975,405	193,182	521	0	0	0		0		193,703
3399	Frenchglen School District	Schools	163,729	4,088,732,057	15,283,781,392	43,801	7,874,435,693	4,984,975,405	258,631	698	0	0	0		0		259,329
3405	Fields-Trout Creek 33	Schools	187,638	4,088,732,057	15,283,781,392	50,197	7,874,435,693	4,984,975,405	296,399	800	0	0	0		0		297,199
3407	Crane Union High School	Schools	1,180,761	4,088,732,057	15,283,781,392	315,878	7,874,435,693	4,984,975,405	1,865,169	5,035	0	0	0		0		1,870,204
3408	Burns Union High School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3409	Hood River County School District	Schools	37,881,999	4,088,732,057	15,283,781,392	10,134,229	7,874,435,693	4,984,975,405	59,839,687	161,529	(12,093,375)	0	0		0		47,907,841
3414	Phoenix-Talent School District	Schools	19,788,883	4,088,732,057	15,283,781,392	5,293,941	7,874,435,693	4,984,975,405	31,259,188	84,380	(8,530,543)	0	0		0		22,813,025
3415	Ashland Public Schools	Schools	23,393,686	4,088,732,057	15,283,781,392	6,258,302	7,874,435,693	4,984,975,405	36,953,457	99,751	0	0	0		0		37,053,208
3416	Central Point School District 6	Schools	34,065,236	4,088,732,057	15,283,781,392	9,113,165	7,874,435,693	4,984,975,405	53,810,599	145,254	0	0	0		0		53,955,853
3417	Eagle Point School District 9	Schools	29,096,347	4,088,732,057	15,283,781,392	7,783,883	7,874,435,693	4,984,975,405	45,961,574	124,067	0	0	0		0		46,085,641
3424	Rogue River School District	Schools	6,803,588	4,088,732,057	15,283,781,392	1,820,102	7,874,435,693	4,984,975,405	10,747,177	29,010	0	0	0		0		10,776,187
3432	Prospect School District	Schools	1,943,596	4,088,732,057	15,283,781,392	519,953	7,874,435,693	4,984,975,405	3,070,170	8,287	0	0	0		0		3,078,457
3439	Butte Falls School District	Schools	1,843,169	4,088,732,057	15,283,781,392	493,086	7,874,435,693	4,984,975,405	2,911,532	7,859	0	0	0		0		2,919,391
3440	Pinehurst School	Schools	227,821	4,088,732,057	15,283,781,392	60,947	7,874,435,693	4,984,975,405	359,874	971	0	0	0		0		360,845
3445	Culver School District 4	Schools	5,438,022	4,088,732,057	15,283,781,392	1,454,785	7,874,435,693	4,984,975,405	8,590,083	23,188	0	0	0		0		8,613,271
3446	Ashwood School	Schools	31,373	4,088,732,057	15,283,781,392	8,393	7,874,435,693	4,984,975,405	49,558	134	(35,519)	0	0		0		14,173
3447	Madras School District	Schools	29,292,380	4,088,732,057	15,283,781,392	7,836,326	7,874,435,693	4,984,975,405	46,271,234	124,903	(34,521,383)	0	0		0		11,874,754
3451	Black Butte School District	Schools	350,459	4,088,732,057	15,283,781,392	93,755	7,874,435,693	4,984,975,405	553,597	1,494	(148,612)	0	0		0		406,479
3453	Josephine County School District Cu	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3454	Grants Pass School District	Schools	46,706,760	4,088,732,057	15,283,781,392	12,495,038	7,874,435,693	4,984,975,405	73,779,577	199,157	0	0	0		0		73,978,734
3455	Klamath Falls School District 1	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3456	Klamath County School District	Schools	54,733,945	4,088,732,057	15,283,781,392	14,642,478	7,874,435,693	4,984,975,405	86,459,591	233,385	0	0	0		0		86,692,976
3457	Klamath Falls City Schools	Schools	23,819,181	4,088,732,057	15,283,781,392	6,372,131	7,874,435,693	4,984,975,405	37,625,584	101,565	0	0	0		0		37,727,149
3460	Union School District 5	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3461	Lake County School District 7	Schools	6,143,177	4,088,732,057	15,283,781,392	1,643,429	7,874,435,693	4,984,975,405	9,703,970	26,194	(9,047,169)	0	0		0		682,995
3462	Paisley School District	Schools	1,546,293	4,088,732,057	15,283,781,392	413,666	7,874,435,693	4,984,975,405	2,442,576	6,593	(305,122)	0	0		0		2,144,047
3463	North Lake School District 14	Schools	2,483,083	4,088,732,057	15,283,781,392	664,277	7,874,435,693	4,984,975,405	3,922,362	10,588	(287,801)	0	0		0		3,645,149
3464	Plush School District	Schools	146,792	4,088,732,057	15,283,781,392	39,270	7,874,435,693	4,984,975,405	231,877	626	0	0	0		0		232,503
3465	Adel School District 21	Schools	200,946	4,088,732,057	15,283,781,392	53,757	7,874,435,693	4,984,975,405	317,422	857	0	0	0		0		318,279
3470	Pleasant Hill School District	Schools	6,576,085	4,088,732,057	15,283,781,392	1,759,241	7,874,435,693	4,984,975,405	10,387,806	28,040	(353,245)	0	0		0		10,062,601
3473	Eugene School District 4J	Schools	151,895,174	4,088,732,057	15,283,781,392	40,635,145	7,874,435,693	4,984,975,405	239,938,753	647,680	(23,748,500)	0	0		0		216,837,933
3487	Springfield School District 19	Schools	77,922,383	4,088,732,057	15,283,781,392	20,845,872	7,874,435,693	4,984,975,405	123,088,830	332,261	(120,229,467)	0	0		0		3,191,624
3494	Fern Ridge School District	Schools	8,044,623	4,088,732,057	15,283,781,392	2,152,105	7,874,435,693	4,984,975,405	12,707,558	34,302	(3,873,504)	0	0		0		8,868,356
3498	Mapleton School District	Schools	1,898,738	4,088,732,057	15,283,781,392	507,952	7,874,435,693	4,984,975,405	2,999,311	8,096	0	0	0		0		3,007,407
3502	Creswell School District 40	Schools	8,498,759	4,088,732,057	15,283,781,392	2,273,596	7,874,435,693	4,984,975,405	13,424,927	36,239	(1,499,026)	0	0		0		11,962,140
3506	South Lane School District	Schools	24,306,996	4,088,732,057	15,283,781,392	6,502,631	7,874,435,693	4,984,975,405	38,396,152	103,645	(40,770,724)	0	0		0		(2,270,927)
3510	Bethel School District	Schools	41,763,220	4,088,732,057	15,283,781,392	11,172,537	7,874,435,693	4,984,975,405	65,970,594	178,078	(60,779,219)	0	0		0		5,369,453
3517	Crow-Applegate-Lorane District 66	Schools	2,711,914	4,088,732,057	15,283,781,392	725,494	7,874,435,693	4,984,975,405	4,283,831	11,564	0	0	0		0		4,295,395
3519	McKenzie School District	Schools	2,662,062	4,088,732,057	15,283,781,392	712,157	7,874,435,693	4,984,975,405	4,205,083	11,351	0	0	0		0		4,216,434
3520	Junction City School District 69	Schools	11,421,205	4,088,732,057	15,283,781,392	3,055,412	7,874,435,693	4,984,975,405	18,041,322	48,700	(13,820,276)	0	0		0		4,269,746

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 F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
3522	Lowell School District	Schools	3,486,327	4,088,732,057	15,283,781,392	932,666	7,874,435,693	4,984,975,405	5,507,121	14,866	0	0	0		0		5,521,987
3524	Oakridge School District	Schools	4,328,214	4,088,732,057	15,283,781,392	1,157,888	7,874,435,693	4,984,975,405	6,836,993	18,455	(6,064,406)	0	0		0		791,042
3527	Marcola School District 79	Schools	3,799,477	4,088,732,057	15,283,781,392	1,016,440	7,874,435,693	4,984,975,405	6,001,782	16,201	0	0	0		0		6,017,983
3533	Triangle Lake Schools	Schools	2,826,569	4,088,732,057	15,283,781,392	756,167	7,874,435,693	4,984,975,405	4,464,944	12,052	0	0	0		0		4,476,996
3537	Siuslaw School District 97J	Schools	12,252,832	4,088,732,057	15,283,781,392	3,277,890	7,874,435,693	4,984,975,405	19,354,988	52,246	(3,719,298)	0	0		0		15,687,936
3579	Lincoln County School District	Schools	35,676,279	4,088,732,057	15,283,781,392	9,544,153	7,874,435,693	4,984,975,405	56,355,456	152,123	(64,537,119)	0	0		0		(8,029,540)
3582	Linn County School District 5	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3603	Hamilton Creek School District	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3610	Harrisburg Elementary School District 42J	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3613	Harris School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3615	Central Linn School District 552C	Schools	5,157,830	4,088,732,057	15,283,781,392	1,379,828	7,874,435,693	4,984,975,405	8,147,483	21,993	0	0	0		0		8,169,476
3618	Sweet Home School District 55	Schools	16,194,032	4,088,732,057	15,283,781,392	4,332,243	7,874,435,693	4,984,975,405	25,580,641	69,051	(13,987,344)	0	0		0		11,662,348
3626	Wyatt School District 63Cj	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3647	Scio School District 95C	Schools	4,451,400	4,088,732,057	15,283,781,392	1,190,843	7,874,435,693	4,984,975,405	7,031,582	18,981	(2,289,939)	0	0		0		4,760,624
3665	Santiam Canyon School District	Schools	5,097,139	4,088,732,057	15,283,781,392	1,363,592	7,874,435,693	4,984,975,405	8,051,614	21,734	(1,944,260)	0	0		0		6,129,088
3676	Harrisburg High School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3684	Ontario School District 8C	Schools	20,037,026	4,088,732,057	15,283,781,392	5,360,325	7,874,435,693	4,984,975,405	31,651,164	85,438	(5,253,445)	0	0		0		26,483,157
3687	Juntura Grade School	Schools	95,934	4,088,732,057	15,283,781,392	25,664	7,874,435,693	4,984,975,405	151,540	409	0	0	0		0		151,949
3689	Vale School District 15	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3694	Nyssa School District 26	Schools	9,870,336	4,088,732,057	15,283,781,392	2,640,522	7,874,435,693	4,984,975,405	15,591,516	42,087	0	0	0		0		15,633,603
3696	Annex Elementary School	Schools	855,815	4,088,732,057	15,283,781,392	228,948	7,874,435,693	4,984,975,405	1,351,874	3,649	0	0	0		0		1,355,523
3707	Adrian School District 61	Schools	2,384,535	4,088,732,057	15,283,781,392	637,913	7,874,435,693	4,984,975,405	3,766,692	10,168	0	0	0		0		3,776,860
3709	Harper School District 66	Schools	1,420,691	4,088,732,057	15,283,781,392	380,065	7,874,435,693	4,984,975,405	2,244,172	6,058	0	0	0		0		2,250,230
3712	W W Jones School	Schools	190,772	4,088,732,057	15,283,781,392	51,035	7,874,435,693	4,984,975,405	301,350	813	0	0	0		0		302,163
3715	Vale High School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3720	Silverton RFD	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3727	Aumsville Elementary	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3729	Jefferson School District 14Cj	Schools	6,173,310	4,088,732,057	15,283,781,392	1,651,490	7,874,435,693	4,984,975,405	9,751,570	26,323	(4,237,316)	0	0		0		5,540,577
3730	North Marion School District 15	Schools	13,577,187	4,088,732,057	15,283,781,392	3,632,182	7,874,435,693	4,984,975,405	21,446,983	57,893	(19,618,849)	0	0		0		1,886,027
3732	Marion Elementary School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3735	Salem-Keizer Public Schools	Schools	348,050,314	4,088,732,057	15,283,781,392	93,110,758	7,874,435,693	4,984,975,405	549,792,044	1,484,084	(136,318,657)	0	0		0		414,957,471
3750	St Paul School District	Schools	2,504,419	4,088,732,057	15,283,781,392	669,984	7,874,435,693	4,984,975,405	3,956,064	10,679	0	0	0		0		3,966,743
3759	Eldriedge Elementary	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3760	West Stayton School District	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3761	Bethany Elementary	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3763	Butte Creek School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3769	Scotts Mills School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3771	Gervais Elementary School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3772	Stayton School District 77J	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3780	Mt Angel School District 91	Schools	4,933,753	4,088,732,057	15,283,781,392	1,319,882	7,874,435,693	4,984,975,405	7,793,523	21,037	0	0	0		0		7,814,560
3781	Silver Crest School District 93	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3786	Woodburn School District	Schools	49,039,375	4,088,732,057	15,283,781,392	13,119,061	7,874,435,693	4,984,975,405	77,464,255	209,104	0	0	0		0		77,673,359
3794	Detroit School District 123J	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3804	Monitor School District 142J	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3806	Cloverdale School District 144	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3809	Morrow County Schools	Schools	19,668,149	4,088,732,057	15,283,781,392	5,261,642	7,874,435,693	4,984,975,405	31,068,473	83,865	(19,131,742)	0	0		0		12,020,596
3818	Portland Public Schools	Schools	491,148,942	4,088,732,057	15,283,781,392	131,392,642	7,874,435,693	4,984,975,405	775,835,474	2,094,256	(697,533,040)	0	0		0		80,396,690
3820	Parkrose School District	Schools	22,922,762	4,088,732,057	15,283,781,392	6,132,320	7,874,435,693	4,984,975,405	36,209,570	97,743	(46,212,447)	0	0		0		(9,905,134)
3821	Gresham Grade School District 4	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3823	Orient School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3824	Reynolds School District	Schools	95,255,467	4,088,732,057	15,283,781,392	25,482,835	7,874,435,693	4,984,975,405	150,468,757	406,169	(50,292,438)	0	0		0		100,582,488
3842	Corbett School District 39	Schools	9,039,428	4,088,732,057	15,283,781,392	2,418,236	7,874,435,693	4,984,975,405	14,278,986	38,544	0	0	0		0		14,317,530

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 F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
3843	David Douglas School District	Schools	100,957,646	4,088,732,057	15,283,781,392	27,008,288	7,874,435,693	4,984,975,405	159,476,111	430,483	(12,038,648)	0	0		0		147,867,946
3847	Riverdale School	Schools	6,045,955	4,088,732,057	15,283,781,392	1,617,420	7,874,435,693	4,984,975,405	9,550,395	25,780	(2,326,768)	0	0		0		7,249,407
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3850	Dallas School District	Schools	22,560,966	4,088,732,057	15,283,781,392	6,035,531	7,874,435,693	4,984,975,405	35,638,064	96,200	(34,495,974)	0	0		0		1,238,290
3859	Central School District 13J	Schools	27,201,116	4,088,732,057	15,283,781,392	7,276,869	7,874,435,693	4,984,975,405	42,967,803	115,985	(10,763,415)	0	0		0		32,320,373
3865	Perrydale School District 21	Schools	2,330,138	4,088,732,057	15,283,781,392	623,361	7,874,435,693	4,984,975,405	3,680,765	9,936	0	0	0		0		3,690,701
3887	Falls City School District	Schools	3,110,012	4,088,732,057	15,283,781,392	831,993	7,874,435,693	4,984,975,405	4,912,679	13,261	(851,560)	0	0		0		4,074,380
3894	Sherman County School District 9	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3902	Tillamook Public Schools	Schools	15,424,663	4,088,732,057	15,283,781,392	4,126,421	7,874,435,693	4,984,975,405	24,365,319	65,771	(22,001,237)	0	0		0		2,429,853
3920	Neah-Kah-Nie School District	Schools	8,367,425	4,088,732,057	15,283,781,392	2,238,462	7,874,435,693	4,984,975,405	13,217,468	35,679	0	0	0		0		13,253,147
3927	Echo School District	Schools	2,742,227	4,088,732,057	15,283,781,392	733,603	7,874,435,693	4,984,975,405	4,331,715	11,693	(3,632,050)	0	0		0		711,358
3928	Umatilla School District 6R	Schools	11,061,974	4,088,732,057	15,283,781,392	2,959,310	7,874,435,693	4,984,975,405	17,473,867	47,168	(10,957,259)	0	0		0		6,563,776
3929	Ferndale School District 10	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3931	Pendleton School District 16R	Schools	22,274,630	4,088,732,057	15,283,781,392	5,958,931	7,874,435,693	4,984,975,405	35,185,759	94,979	(16,008,378)	0	0		0		19,272,360
3935	Athena-Weston School District 29Rj	Schools	5,051,708	4,088,732,057	15,283,781,392	1,351,438	7,874,435,693	4,984,975,405	7,979,849	21,540	0	0	0		0		8,001,389
3936	Milton-Freewater Elementary School District 31	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3942	Stanfield School District	Schools	3,984,859	4,088,732,057	15,283,781,392	1,066,033	7,874,435,693	4,984,975,405	6,294,618	16,991	(2,085,468)	0	0		0		4,226,141
3944	Ukiah School	Schools	469,021	4,088,732,057	15,283,781,392	125,473	7,874,435,693	4,984,975,405	740,881	2,000	0	0	0		0		742,881
3957	Helix School District	Schools	1,612,591	4,088,732,057	15,283,781,392	431,402	7,874,435,693	4,984,975,405	2,547,303	6,876	0	0	0		0		2,554,179
3958	Pilot Rock School District 2R	Schools	2,727,386	4,088,732,057	15,283,781,392	729,633	7,874,435,693	4,984,975,405	4,308,271	11,630	(1,074,893)	0	0		0		3,245,008
3959	Mcloughlin Union High School District	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
3965	La Grande Public Schools	Schools	15,582,492	4,088,732,057	15,283,781,392	4,168,643	7,874,435,693	4,984,975,405	24,614,631	66,444	(22,283,519)	0	0		0		2,397,556
3966	Union County School District	Schools	2,802,387	4,088,732,057	15,283,781,392	749,697	7,874,435,693	4,984,975,405	4,426,745	11,949	(799,115)	0	0		0		3,639,579
3967	North Powder School District	Schools	2,321,790	4,088,732,057	15,283,781,392	621,128	7,874,435,693	4,984,975,405	3,667,578	9,900	0	0	0		0		3,677,478
3969	Imbler School District	Schools	2,150,901	4,088,732,057	15,283,781,392	575,411	7,874,435,693	4,984,975,405	3,397,635	9,171	0	0	0		0		3,406,806
3970	Cove School District	Schools	2,536,119	4,088,732,057	15,283,781,392	678,465	7,874,435,693	4,984,975,405	4,006,139	10,814	(625,831)	(250,000)	0		0		3,141,122
3973	Elgin School District 23	Schools	2,210,829	4,088,732,057	15,283,781,392	591,443	7,874,435,693	4,984,975,405	3,492,301	9,427	0	0	0		0		3,501,728
3986	Joseph School District 6	Schools	2,442,200	4,088,732,057	15,283,781,392	653,340	7,874,435,693	4,984,975,405	3,857,782	10,414	0	0	0		0		3,868,196
3990	Wallowa School	Schools	1,773,276	4,088,732,057	15,283,781,392	474,388	7,874,435,693	4,984,975,405	2,801,126	7,561	0	0	0		0		2,808,687
3993	Enterprise School District 21	Schools	2,962,830	4,088,732,057	15,283,781,392	792,619	7,874,435,693	4,984,975,405	4,680,187	12,633	0	0	0		0		4,692,820
4003	Troy School District 54	Schools	65,829	4,088,732,057	15,283,781,392	17,611	7,874,435,693	4,984,975,405	103,985	281	0	0	0		0		104,266
4008	Chenowith School District	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4012	Dufur Schools	Schools	3,253,188	4,088,732,057	15,283,781,392	870,296	7,874,435,693	4,984,975,405	5,138,845	13,872	(118,295)	0	0		0		5,034,422
4022	Maupin Grade School 84	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4025	West Union School District 1	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4030	Hillsboro Elementary School District 7	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4034	Gaston Public Schools	Schools	4,299,871	4,088,732,057	15,283,781,392	1,150,306	7,874,435,693	4,984,975,405	6,792,221	18,335	(2,311,922)	0	0		0		4,498,634
4035	Banks School District	Schools	7,288,817	4,088,732,057	15,283,781,392	1,949,912	7,874,435,693	4,984,975,405	11,513,662	31,079	(1,085,050)	0	0		0		10,459,691
4047	Reedville School District 29	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4055	Groner School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4062	Beaverton School District	Schools	353,507,348	4,088,732,057	15,283,781,392	94,570,629	7,874,435,693	4,984,975,405	558,412,158	1,507,353	(136,126,718)	0	0		0		423,792,793
4080	North Plains School District 70	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4105	Hillsboro Union High School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4109	Spray School District 1	Schools	620,050	4,088,732,057	15,283,781,392	165,876	7,874,435,693	4,984,975,405	979,451	2,644	0	0	0		0		982,095
4114	Fossil School District 21J	Schools	1,532,429	4,088,732,057	15,283,781,392	409,957	7,874,435,693	4,984,975,405	2,420,677	6,534	0	0	0		0		2,427,211
4128	Yamhill Grade School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4135	Newberg School District 29Jt	Schools	35,734,296	4,088,732,057	15,283,781,392	9,559,674	7,874,435,693	4,984,975,405	56,447,103	152,371	(20,293,091)	0	0		0		36,306,383
4142	McMinnville Schools	Schools	49,630,049	4,088,732,057	15,283,781,392	13,277,079	7,874,435,693	4,984,975,405	78,397,304	211,622	(13,998,370)	0	0		0		64,610,556
4144	Sheridan School District 48J	Schools	5,638,050	4,088,732,057	15,283,781,392	1,508,297	7,874,435,693	4,984,975,405	8,906,054	24,041	(537,122)	0	0		0		8,392,973
4166	Yamhill-Carlton School District 1	Schools	6,726,696	4,088,732,057	15,283,781,392	1,799,532	7,874,435,693	4,984,975,405	10,625,717	28,683	(9,141,174)	0	0		0		1,513,226
4185	Lebanon School District Uh-1	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4189	Wasco County High School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		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 F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
4203	Victor Point School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4218	Curry County Education Service District	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4219	Grant County Education Service District	Schools	1,133,638	4,088,732,057	15,283,781,392	303,272	7,874,435,693	4,984,975,405	1,790,733	4,834	(374,607)	0	0		0		1,420,960
4220	Jefferson County Education Service District	Schools	1,357,474	4,088,732,057	15,283,781,392	363,153	7,874,435,693	4,984,975,405	2,144,312	5,788	(2,029,176)	0	0		0		120,924
4221	Marion Education Service District	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4223	InterMountain Education Service District	Schools	17,462,027	4,088,732,057	15,283,781,392	4,671,458	7,874,435,693	4,984,975,405	27,583,609	74,458	(16,474,720)	0	0		0		11,183,347
4224	Wallowa County Region 18	Schools	1,850,830	4,088,732,057	15,283,781,392	495,136	7,874,435,693	4,984,975,405	2,923,633	7,892	0	0	0		0		2,931,525
4225	Washington County Education Service District	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4226	North Central Education Service District	Schools	1,174,004	4,088,732,057	15,283,781,392	314,071	7,874,435,693	4,984,975,405	1,854,497	5,006	0	0	0		0		1,859,503
4227	Cascade School District Uh5	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4230	Mari-Linn School District	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4232	South Coast Education Service District Region 7	Schools	8,648,590	4,088,732,057	15,283,781,392	2,313,679	7,874,435,693	4,984,975,405	13,661,605	36,878	0	0	0		0		13,698,483
4237	Douglas Education Service District	Schools	19,088,119	4,088,732,057	15,283,781,392	5,106,472	7,874,435,693	4,984,975,405	30,152,238	81,392	(1,735,207)	0	0		0		28,498,423
4238	Multnomah Education Service District	Schools	39,562,215	4,088,732,057	15,283,781,392	10,583,722	7,874,435,693	4,984,975,405	62,493,812	168,693	(68,145,863)	0	0		0		(5,483,358)
4251	Clatsop County Education Service District	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4252	High Desert Education Service District	Schools	21,101,453	4,088,732,057	15,283,781,392	5,645,081	7,874,435,693	4,984,975,405	33,332,569	89,976	(5,097,072)	0	0		0		28,325,473
4254	Willamette Education Service District	Schools	28,173,204	4,088,732,057	15,283,781,392	7,536,923	7,874,435,693	4,984,975,405	44,503,345	120,130	(9,048,148)	0	0		0		35,575,327
4258	Hermiston School District 8R	Schools	41,395,605	4,088,732,057	15,283,781,392	11,074,193	7,874,435,693	4,984,975,405	65,389,898	176,511	(66,133,921)	0	0		0		(567,512)
4259	Clackamas Education Service District	Schools	27,515,191	4,088,732,057	15,283,781,392	7,360,891	7,874,435,693	4,984,975,405	43,463,926	117,325	(6,895,425)	0	0		0		36,685,826
4260	Greater Albany School District 8J	Schools	68,582,469	4,088,732,057	15,283,781,392	18,347,249	7,874,435,693	4,984,975,405	108,335,186	292,435	(18,173,175)	0	0		0		90,454,446
4268	Lake Oswego School District	Schools	63,762,300	4,088,732,057	15,283,781,392	17,057,753	7,874,435,693	4,984,975,405	100,721,086	271,882	(21,242,220)	0	0		0		79,750,748
4270	Silver Falls School District	Schools	29,486,039	4,088,732,057	15,283,781,392	7,888,134	7,874,435,693	4,984,975,405	46,577,145	125,728	(38,909,078)	0	0		0		7,793,795
4271	Malheur Education Service District Region 14	Schools	4,663,211	4,088,732,057	15,283,781,392	1,247,507	7,874,435,693	4,984,975,405	7,366,166	19,884	0	0	0		0		7,386,050
4272	Linn-Benton-Lincoln Education Service District	Schools	19,077,968	4,088,732,057	15,283,781,392	5,103,756	7,874,435,693	4,984,975,405	30,136,203	81,348	0	0	0		0		30,217,551
4273	Double O School District	Schools	91,455	4,088,732,057	15,283,781,392	24,466	7,874,435,693	4,984,975,405	144,465	390	0	0	0		0		144,855
4275	Tillamook County Education Service District	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4276	Lane County Education Service District	Schools	16,117,102	4,088,732,057	15,283,781,392	4,311,663	7,874,435,693	4,984,975,405	25,459,119	68,723	(2,247,598)	0	0		0		23,280,244
4277	Mitchell School	Schools	902,724	4,088,732,057	15,283,781,392	241,498	7,874,435,693	4,984,975,405	1,425,974	3,849	0	0	0		0		1,429,823
4279	St Helens School District 502	Schools	21,928,473	4,088,732,057	15,283,781,392	5,866,326	7,874,435,693	4,984,975,405	34,638,957	93,503	(14,894,052)	0	0		0		19,838,408
4280	Northwest Regional Education Service District	Schools	49,251,927	4,088,732,057	15,283,781,392	13,175,923	7,874,435,693	4,984,975,405	77,800,008	210,010	0	0	0		0		78,010,018
4286	Southern Oregon Education Service District	Schools	18,078,697	4,088,732,057	15,283,781,392	4,836,431	7,874,435,693	4,984,975,405	28,557,721	77,087	0	0	0		0		28,634,808
4288	Medford School District 549C	Schools	83,450,535	4,088,732,057	15,283,781,392	22,324,768	7,874,435,693	4,984,975,405	131,821,286	355,833	(12,226,674)	0	0		0		119,950,445
4291	Dayton Public Schools	Schools	6,139,748	4,088,732,057	15,283,781,392	1,642,511	7,874,435,693	4,984,975,405	9,698,553	26,180	(4,526,538)	0	0		0		5,198,195
4293	Lake County Education Service District	Schools	1,040,262	4,088,732,057	15,283,781,392	278,292	7,874,435,693	4,984,975,405	1,643,232	4,436	0	0	0		0		1,647,668
4294	Harney Education Service District Region XVII	Schools	1,863,762	4,088,732,057	15,283,781,392	498,595	7,874,435,693	4,984,975,405	2,944,061	7,947	0	0	0		0		2,952,008
4295	Wasco County Education Service District	Schools	4,333,028	4,088,732,057	15,283,781,392	1,159,176	7,874,435,693	4,984,975,405	6,844,597	18,476	0	0	0		0		6,863,073
4297	Yamhill Education Service District	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4306	Amity School District	Schools	5,924,030	4,088,732,057	15,283,781,392	1,584,802	7,874,435,693	4,984,975,405	9,357,798	25,260	(4,444,801)	0	0		0		4,938,257
4307	Columbia School District 5J	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4309	Scappoose School District	Schools	15,952,776	4,088,732,057	15,283,781,392	4,267,702	7,874,435,693	4,984,975,405	25,199,544	68,023	0	0	0		0		25,267,567
4311	Redmond School District 2J	Schools	52,883,567	4,088,732,057	15,283,781,392	14,147,463	7,874,435,693	4,984,975,405	83,536,671	225,495	(75,628,831)	0	0		0		8,133,335
4312	Reedsport School District	Schools	4,853,149	4,088,732,057	15,283,781,392	1,298,319	7,874,435,693	4,984,975,405	7,666,198	20,694	(1,596,867)	0	0		0		6,090,025
4313	Forest Grove School District	Schools	48,395,808	4,088,732,057	15,283,781,392	12,946,894	7,874,435,693	4,984,975,405	76,447,654	206,359	(15,411,144)	0	0		0		61,242,869
4314	Willamina School District 30J	Schools	7,019,632	4,088,732,057	15,283,781,392	1,877,899	7,874,435,693	4,984,975,405	11,088,448	29,932	(1,156,061)	0	0		0		9,962,319
4315	John Day School District	Schools	5,273,645	4,088,732,057	15,283,781,392	1,410,811	7,874,435,693	4,984,975,405	8,330,428	22,487	(2,235,129)	0	0		0		6,117,786
4316	Tigard-Tualatin School District 23J	Schools	104,449,598	4,088,732,057	15,283,781,392	27,942,458	7,874,435,693	4,984,975,405	164,992,117	445,372	(11,865,009)	0	0		0		153,572,480
4317	Sherwood School District 88J	Schools	35,132,226	4,088,732,057	15,283,781,392	9,398,607	7,874,435,693	4,984,975,405	55,496,053	149,804	(5,408,943)	0	0		0		50,236,914
4320	Rainier School District 13	Schools	6,694,944	4,088,732,057	15,283,781,392	1,791,038	7,874,435,693	4,984,975,405	10,575,559	28,547	(3,002,430)	0	0		0		7,601,676
4321	North Clackamas School District 12	Schools	148,502,757	4,088,732,057	15,283,781,392	39,727,602	7,874,435,693	4,984,975,405	234,579,976	633,215	(57,849,252)	0	0		0		177,363,939
4323	Estacada School District 108	Schools	16,469,150	4,088,732,057	15,283,781,392	4,405,843	7,874,435,693	4,984,975,405	26,015,226	70,224	(4,956,565)	0	0		0		21,128,885
4324	Centennial School District 28	Schools	45,660,593	4,088,732,057	15,283,781,392	12,215,166	7,874,435,693	4,984,975,405	72,127,016	194,696	0	0	0		0		72,321,712
4326	Harney County School District 3	Schools	5,863,405	4,088,732,057	15,283,781,392	1,568,584	7,874,435,693	4,984,975,405	9,262,033	25,002	(17,192,112)	0	0		0		(7,905,077)

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Exhibit F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
4327	Jordan Valley School District 3	Schools	828,977	4,088,732,057	15,283,781,392	221,769	7,874,435,693	4,984,975,405	1,309,480	3,535	0	0	0		0		1,313,015
4329	Gervais School District 1	Schools	7,546,639	4,088,732,057	15,283,781,392	2,018,884	7,874,435,693	4,984,975,405	11,920,926	32,179	(9,877,476)	0	0		0		2,075,629
4330	Vale School District 84	Schools	7,608,207	4,088,732,057	15,283,781,392	2,035,355	7,874,435,693	4,984,975,405	12,018,182	32,441	0	0	0		0		12,050,623
4331	Molalla River School District	Schools	18,427,355	4,088,732,057	15,283,781,392	4,929,704	7,874,435,693	4,984,975,405	29,108,474	78,574	(17,512,845)	0	0		0		11,674,203
4332	Gresham-Barlow School District 10	Schools	81,681,728	4,088,732,057	15,283,781,392	21,851,575	7,874,435,693	4,984,975,405	129,027,219	348,290	(37,321,140)	0	0		0		92,054,369
4333	Canby School District	Schools	36,113,544	4,088,732,057	15,283,781,392	9,661,130	7,874,435,693	4,984,975,405	57,046,175	153,988	(21,006,118)	0	0		0		36,194,045
4334	Cascade School District 5	Schools	18,184,678	4,088,732,057	15,283,781,392	4,864,783	7,874,435,693	4,984,975,405	28,725,132	77,539	(7,127,361)	0	0		0		21,675,310
4335	Milton-Freewater Unified School District 7	Schools	11,415,313	4,088,732,057	15,283,781,392	3,053,836	7,874,435,693	4,984,975,405	18,032,014	48,675	(15,057,440)	0	0		0		3,023,249
4336	Nestucca Valley School District 101	Schools	5,134,936	4,088,732,057	15,283,781,392	1,373,703	7,874,435,693	4,984,975,405	8,111,318	21,895	(961,957)	0	0		0		7,171,256
4337	Sherman County School District	Schools	2,058,095	4,088,732,057	15,283,781,392	550,584	7,874,435,693	4,984,975,405	3,251,036	8,776	(1,848,029)	0	0		0		1,411,783
4338	Three Rivers U J School District	Schools	31,430,873	4,088,732,057	15,283,781,392	8,408,418	7,874,435,693	4,984,975,405	49,649,270	134,021	(11,789,779)	0	0		0		37,993,512
4339	Lebanon Community School District	Schools	27,882,624	4,088,732,057	15,283,781,392	7,459,187	7,874,435,693	4,984,975,405	44,044,336	118,891	0	0	0		0		44,163,227
4340	Monroe School District 1J	Schools	2,858,454	4,088,732,057	15,283,781,392	764,696	7,874,435,693	4,984,975,405	4,515,311	12,188	(1,127,966)	0	0		0		3,399,533
4341	Hillsboro School District 1J	Schools	177,098,268	4,088,732,057	15,283,781,392	47,377,501	7,874,435,693	4,984,975,405	279,750,411	755,146	(69,689,608)	0	0		0		210,815,949
4342	North Santiam School District 29J	Schools	15,060,221	4,088,732,057	15,283,781,392	4,028,925	7,874,435,693	4,984,975,405	23,789,635	64,217	(22,759,441)	0	0		0		1,094,411
4343	Harrisburg Sschool District 7	Schools	5,456,263	4,088,732,057	15,283,781,392	1,459,665	7,874,435,693	4,984,975,405	8,618,898	23,265	0	0	0		0		8,642,163
4344	South Wasco County School District 1	Schools	2,754,696	4,088,732,057	15,283,781,392	736,939	7,874,435,693	4,984,975,405	4,351,411	11,746	0	0	0		0		4,363,157
4345	Oregon Trail School District 46	Schools	31,029,276	4,088,732,057	15,283,781,392	8,300,982	7,874,435,693	4,984,975,405	49,014,893	132,309	(1,520,775)	0	0		0		47,626,427
4346	Knappa School District 4	Schools	4,689,284	4,088,732,057	15,283,781,392	1,254,482	7,874,435,693	4,984,975,405	7,407,352	19,995	0	0	0		0		7,427,347
4347	Clatskanie School District 6J	Schools	6,163,147	4,088,732,057	15,283,781,392	1,648,771	7,874,435,693	4,984,975,405	9,735,515	26,280	0	0	0		0		9,761,795
4348	Lourdes Charter School	Schools	221,848	4,088,732,057	15,283,781,392	59,349	7,874,435,693	4,984,975,405	350,438	946	0	0	0		0		351,384
4350	Ridgeline Montessori	Schools	1,463,907	4,088,732,057	15,283,781,392	391,626	7,874,435,693	4,984,975,405	2,312,438	6,242	0	0	0		0		2,318,680
4351	The Village School	Schools	366,439	4,088,732,057	15,283,781,392	98,030	7,874,435,693	4,984,975,405	578,840	1,562	0	0	0		0		580,402
4352	Armadillo Technical Institute	Schools	393,000	4,088,732,057	15,283,781,392	105,136	7,874,435,693	4,984,975,405	620,797	1,676	0	0	0		0		622,473
4354	Opal Charter School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4355	Three Rivers Charter School	Schools	734,051	4,088,732,057	15,283,781,392	196,374	7,874,435,693	4,984,975,405	1,159,532	3,130	0	0	0		0		1,162,662
4358	Detroit Lake Charter School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4359	Willamette Leadership Academy	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4360	Luckiamute Valley Charter School	Schools	1,553,683	4,088,732,057	15,283,781,392	415,643	7,874,435,693	4,984,975,405	2,454,251	6,625	0	0	0		0		2,460,876
4361	Rimrock Expeditionary Alternative Learning	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4362	Kings Valley Charter School	Schools	41,877	4,088,732,057	15,283,781,392	11,203	7,874,435,693	4,984,975,405	66,151	179	0	0	0		0		66,330
4363	Multisensory Learning Academy	Schools	3,056,856	4,088,732,057	15,283,781,392	817,773	7,874,435,693	4,984,975,405	4,828,713	13,034	0	0	0		0		4,841,747
4365	Mitch Charter School	Schools	1,065,577	4,088,732,057	15,283,781,392	285,064	7,874,435,693	4,984,975,405	1,683,221	4,544	0	0	0		0		1,687,765
4366	Sand Ridge Charter School	Schools	1,602,074	4,088,732,057	15,283,781,392	428,588	7,874,435,693	4,984,975,405	2,530,690	6,831	0	0	0		0		2,537,521
4367	Arthur Academy Charter School	Schools	5,126,549	4,088,732,057	15,283,781,392	1,371,459	7,874,435,693	4,984,975,405	8,098,070	21,860	0	0	0		0		8,119,930
4369	Trillium Charter School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4370	Howard Street Charter School, Inc.	Schools	815,539	4,088,732,057	15,283,781,392	218,174	7,874,435,693	4,984,975,405	1,288,254	3,477	0	0	0		0		1,291,731
4371	The Lighthouse School	Schools	1,024,633	4,088,732,057	15,283,781,392	274,111	7,874,435,693	4,984,975,405	1,618,545	4,369	0	0	0		0		1,622,914
4373	Sheridan Japanese School Foundation	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4374	Ione School District	Schools	1,104,983	4,088,732,057	15,283,781,392	295,606	7,874,435,693	4,984,975,405	1,745,469	4,712	0	0	0		0		1,750,181
4375	Eddyville Charter School	Schools	1,671,883	4,088,732,057	15,283,781,392	447,264	7,874,435,693	4,984,975,405	2,640,964	7,129	0	0	0		0		2,648,093
4376	Four Rivers Community School	Schools	2,384,716	4,088,732,057	15,283,781,392	637,962	7,874,435,693	4,984,975,405	3,766,978	10,168	0	0	0		0		3,777,146
4378	Mosier Community School	Schools	1,212,711	4,088,732,057	15,283,781,392	324,426	7,874,435,693	4,984,975,405	1,915,640	5,171	0	0	0		0		1,920,811
4379	Siletz Valley School	Schools	1,864,974	4,088,732,057	15,283,781,392	498,920	7,874,435,693	4,984,975,405	2,945,976	7,952	0	0	0		0		2,953,928
4380	The Emerson School	Schools	745,488	4,088,732,057	15,283,781,392	199,434	7,874,435,693	4,984,975,405	1,177,599	3,179	(113,084)	0	0		0		1,067,694
4381	North Wasco County School District 21	Schools	25,597,448	4,088,732,057	15,283,781,392	6,847,854	7,874,435,693	4,984,975,405	40,434,594	109,147	(7,375,252)	0	0		0		33,168,489
4382	Self Enhancement Inc	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4383	City View Charter School	Schools	1,658,335	4,088,732,057	15,283,781,392	443,639	7,874,435,693	4,984,975,405	2,619,562	7,071	0	0	0		0		2,626,633
4386	Nixyaawii Community School	Schools	782,962	4,088,732,057	15,283,781,392	209,459	7,874,435,693	4,984,975,405	1,236,793	3,339	0	0	0		0		1,240,132
4388	West Lane Tech	Schools	510,617	4,088,732,057	15,283,781,392	136,601	7,874,435,693	4,984,975,405	806,588	2,177	0	0	0		0		808,765
4390	Oregon Connections Academy	Schools	10,571,062	4,088,732,057	15,283,781,392	2,827,981	7,874,435,693	4,984,975,405	16,698,406	45,075	0	0	0		0		16,743,481
4392	Eagleridge High School	Schools	872,858	4,088,732,057	15,283,781,392	233,508	7,874,435,693	4,984,975,405	1,378,797	3,722	0	0	0		0		1,382,519

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 F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
4393	Cascade Heights Public Charter School	Schools	1,337,845	4,088,732,057	15,283,781,392	357,902	7,874,435,693	4,984,975,405	2,113,306	5,705	0	0	0		0		2,119,011
4395	Siletz Valley Early College Academy	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4396	Sweet Home Charter School	Schools	744,830	4,088,732,057	15,283,781,392	199,258	7,874,435,693	4,984,975,405	1,176,558	3,176	0	0	0		0		1,179,734
4397	Springwater Environmental Sciences School	Schools	956,847	4,088,732,057	15,283,781,392	255,977	7,874,435,693	4,984,975,405	1,511,468	4,080	0	0	0		0		1,515,548
4398	LEP High	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4400	Phoenix School	Schools	569,418	4,088,732,057	15,283,781,392	152,331	7,874,435,693	4,984,975,405	899,472	2,428	0	0	0		0		901,900
4401	Ballston Community School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4402	Sage Community School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4403	Portland Village School	Schools	1,950,414	4,088,732,057	15,283,781,392	521,777	7,874,435,693	4,984,975,405	3,080,940	8,317	(223,609)	0	0		0		2,865,648
4404	Alliance Charter Academy	Schools	2,085,136	4,088,732,057	15,283,781,392	557,818	7,874,435,693	4,984,975,405	3,293,751	8,891	(298,563)	0	0		0		3,004,079
4405	Forest Grove Community School	Schools	1,067,106	4,088,732,057	15,283,781,392	285,473	7,874,435,693	4,984,975,405	1,685,637	4,550	(64,824)	0	0		0		1,625,363
4407	Madrone Trail Public Charter School	Schools	1,283,860	4,088,732,057	15,283,781,392	343,459	7,874,435,693	4,984,975,405	2,028,029	5,474	0	0	0		0		2,033,503
4408	Muddy Creek Charter School	Schools	610,982	4,088,732,057	15,283,781,392	163,450	7,874,435,693	4,984,975,405	965,127	2,605	0	0	0		0		967,732
4409	Southwest Charter School	Schools	1,167,347	4,088,732,057	15,283,781,392	312,290	7,874,435,693	4,984,975,405	1,843,981	4,978	0	0	0		0		1,848,959
4410	Ace Academy	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4411	Sherwood Charter School	Schools	1,041,877	4,088,732,057	15,283,781,392	278,724	7,874,435,693	4,984,975,405	1,645,785	4,443	0	0	0		0		1,650,228
4412	Estacada Web Academy	Schools	4,155,189	4,088,732,057	15,283,781,392	1,111,600	7,874,435,693	4,984,975,405	6,563,676	17,718	0	0	0		0		6,581,394
4413	Marcola Early College Academy	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4414	Marcola Web Academy	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4418	Lewis And Clark Montessori Charter School	Schools	1,542,546	4,088,732,057	15,283,781,392	412,664	7,874,435,693	4,984,975,405	2,436,658	6,577	0	0	0		0		2,443,235
4419	Silvies River Web Academy	Schools	3,304,469	4,088,732,057	15,283,781,392	884,015	7,874,435,693	4,984,975,405	5,219,851	14,090	0	0	0		0		5,233,941
4420	Oregon Virtual Academy	Schools	4,700,733	4,088,732,057	15,283,781,392	1,257,545	7,874,435,693	4,984,975,405	7,425,437	20,044	0	0	0		0		7,445,481
4421	Home Scholars Academy of Oakridge and Westfir	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4422	Redmond Proficiency Academy	Schools	4,535,162	4,088,732,057	15,283,781,392	1,213,251	7,874,435,693	4,984,975,405	7,163,895	19,338	0	0	0		0		7,183,233
4423	Molalla River Academy	Schools	1,417,248	4,088,732,057	15,283,781,392	379,143	7,874,435,693	4,984,975,405	2,238,732	6,043	(135,076)	0	0		0		2,109,699
4424	The Ivy School	Schools	1,491,232	4,088,732,057	15,283,781,392	398,936	7,874,435,693	4,984,975,405	2,355,601	6,359	0	0	0		0		2,361,960
4429	Clackamas Web Academy	Schools	44,729	4,088,732,057	15,283,781,392	11,966	7,874,435,693	4,984,975,405	70,655	191	0	0	0		0		70,846
4430	Clackamas Charter Alliance 2	Schools	106,969	4,088,732,057	15,283,781,392	28,616	7,874,435,693	4,984,975,405	168,971	456	0	0	0		0		169,427
4431	Corbett Charter School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4432	Renaissance Public Academy	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4433	Powell Butte Community Charter School	Schools	1,186,517	4,088,732,057	15,283,781,392	317,418	7,874,435,693	4,984,975,405	1,874,262	5,059	0	0	0		0		1,879,321
4434	Logos Public Charter School	Schools	5,155,858	4,088,732,057	15,283,781,392	1,379,300	7,874,435,693	4,984,975,405	8,144,368	21,985	0	0	0		0		8,166,353
4435	Sunny Wolf Charter School	Schools	995,603	4,088,732,057	15,283,781,392	266,345	7,874,435,693	4,984,975,405	1,572,689	4,245	0	0	0		0		1,576,934
4436	Academy Of Arts & Academics	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4437	Center for Advance Learning	Schools	1,331,834	4,088,732,057	15,283,781,392	356,294	7,874,435,693	4,984,975,405	2,103,810	5,679	0	0	0		0		2,109,489
4439	Homesource Family Charter	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4440	Sheridan Allprep Academy	Schools	1,946,609	4,088,732,057	15,283,781,392	520,759	7,874,435,693	4,984,975,405	3,074,929	8,300	(296,553)	0	0		0		2,786,676
4441	Baker Web Academy	Schools	13,159,568	4,088,732,057	15,283,781,392	3,520,460	7,874,435,693	4,984,975,405	20,787,298	56,112	0	0	0		0		20,843,410
4443	Knova Learning Oreogn	Schools	2,127,208	4,088,732,057	15,283,781,392	569,073	7,874,435,693	4,984,975,405	3,360,209	9,070	0	0	0		0		3,369,279
4444	Bennett Pearson Academy, Inc.	Schools	849,433	4,088,732,057	15,283,781,392	227,241	7,874,435,693	4,984,975,405	1,341,794	3,622	0	0	0		0		1,345,416
4446	Coburg Community Charter School	Schools	1,347,950	4,088,732,057	15,283,781,392	360,605	7,874,435,693	4,984,975,405	2,129,267	5,748	0	0	0		0		2,135,015
4447	Arco Iris Spanish Immersion Charter School	Schools	1,228,675	4,088,732,057	15,283,781,392	328,696	7,874,435,693	4,984,975,405	1,940,856	5,239	0	0	0		0		1,946,095
4448	Gresham Barlow Web Academy	Schools	3,942,587	4,088,732,057	15,283,781,392	1,054,725	7,874,435,693	4,984,975,405	6,227,844	16,811	0	0	0		0		6,244,655
4449	Mosier Middle School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4450	Sauvie Island Academy	Schools	1,273,084	4,088,732,057	15,283,781,392	340,577	7,874,435,693	4,984,975,405	2,011,006	5,428	0	0	0		0		2,016,434
4451	River's Edge Academy Charter School	Schools	983,971	4,088,732,057	15,283,781,392	263,233	7,874,435,693	4,984,975,405	1,554,314	4,196	0	0	0		0		1,558,510
4452	South Columbia Family School	Schools	267,120	4,088,732,057	15,283,781,392	71,460	7,874,435,693	4,984,975,405	421,952	1,139	0	0	0		0		423,091
4453	Woodland Educational Initiative	Schools	1,129,548	4,088,732,057	15,283,781,392	302,178	7,874,435,693	4,984,975,405	1,784,272	4,816	0	0	0		0		1,789,088
4454	Le Monde Immersion Charter School	Schools	2,178,460	4,088,732,057	15,283,781,392	582,784	7,874,435,693	4,984,975,405	3,441,169	9,289	0	0	0		0		3,450,458
4455	Hope Chinese Charter School	Schools	2,095,735	4,088,732,057	15,283,781,392	560,653	7,874,435,693	4,984,975,405	3,310,493	8,936	0	0	0		0		3,319,429
4456	Insight School of Oregon Charter	Schools	2,969,774	4,088,732,057	15,283,781,392	794,477	7,874,435,693	4,984,975,405	4,691,156	12,663	0	0	0		0		4,703,819
4457	Oregon Virtual Education East	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0

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Exhibit F

Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	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
4458	Oregon Virtual Education West	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4459	Crater Lake Charter Academy	Schools	1,898,931	4,088,732,057	15,283,781,392	508,004	7,874,435,693	4,984,975,405	2,999,616	8,097	0	0	0		0		3,007,713
4460	Kairos Pdx	Schools	2,249,104	4,088,732,057	15,283,781,392	601,682	7,874,435,693	4,984,975,405	3,552,760	9,590	0	0	0		0		3,562,350
4461	Mountain View Academy	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4462	Bend International School	Schools	1,259,064	4,088,732,057	15,283,781,392	336,826	7,874,435,693	4,984,975,405	1,988,860	5,369	0	0	0		0		1,994,229
4463	Dallas Community School-Community Innovation Partners	Schools	955,437	4,088,732,057	15,283,781,392	255,599	7,874,435,693	4,984,975,405	1,509,240	4,074	0	0	0		0		1,513,314
4464	The Valley School Of Southern Oregon	Schools	517,538	4,088,732,057	15,283,781,392	138,452	7,874,435,693	4,984,975,405	817,521	2,207	0	0	0		0		819,728
4465	Bridge Educational Foundation	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4467	Cannon Beach Academy	Schools	246,428	4,088,732,057	15,283,781,392	65,925	7,874,435,693	4,984,975,405	389,267	1,051	0	0	0		0		390,318
4468	Frontier Charter Academy	Schools	2,726,693	4,088,732,057	15,283,781,392	729,447	7,874,435,693	4,984,975,405	4,307,176	11,627	0	0	0		0		4,318,803
4469	Desert Sky Montessori	Schools	758,616	4,088,732,057	15,283,781,392	202,946	7,874,435,693	4,984,975,405	1,198,336	3,235	0	0	0		0		1,201,571
4470	Oregon Family School	Schools	3,577,640	4,088,732,057	15,283,781,392	957,094	7,874,435,693	4,984,975,405	5,651,362	15,255	0	0	0		0		5,666,617
4471	Wahtonka Community School	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4472	Valley Inquiry Charter School	Schools	264,621	4,088,732,057	15,283,781,392	70,792	7,874,435,693	4,984,975,405	418,004	1,128	0	0	0		0		419,132
4473	Willamette Connections Academy	Schools	2,074,263	4,088,732,057	15,283,781,392	554,909	7,874,435,693	4,984,975,405	3,276,576	8,845	0	0	0		0		3,285,421
4474	Oregon for Quality Virtual Education Inc	Schools	1,669,268	4,088,732,057	15,283,781,392	446,564	7,874,435,693	4,984,975,405	2,636,832	7,118	0	0	0		0		2,643,950
4475	Teach-NW	Schools	2,086,157	4,088,732,057	15,283,781,392	558,091	7,874,435,693	4,984,975,405	3,295,364	8,895	0	0	0		0		3,304,259
4476	Kalmiopsis Community Arts High School	Schools	34,207	4,088,732,057	15,283,781,392	9,151	7,874,435,693	4,984,975,405	54,034	146	0	0	0		0		54,180
4477	Virtual Preparatory Academy of Oregon	Schools	317,706	4,088,732,057	15,283,781,392	84,993	7,874,435,693	4,984,975,405	501,859	1,355	0	0	0		0		503,214
4478	Whitmore Academy	Schools	0	4,088,732,057	0	0	0	0	0	0	0	0	0		0		0
4479	Harmony Academy	Schools	689,889	4,088,732,057	15,283,781,392	184,560	7,874,435,693	4,984,975,405	1,089,773	2,942	0	0	0		0		1,092,715
4480	Holla School	Schools	529,293	4,088,732,057	15,283,781,392	141,597	7,874,435,693	4,984,975,405	836,089	2,257	0	0	0		0		838,346

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	40,812,789,649

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	4,566,314,383	1,066,537,852	5,826,754,268	11,459,606,503	28.07846903%
1039	SAIF	SLGRP	120,615,123	30,501,546	80,633,898	231,750,567	0.56783809%
1179	Professional Liability Fund	SLGRP	6,232,259	1,520,898	7,648,942	15,402,099	0.03773841%
1252	Oregon State University	SLGRP	356,756,002	88,930,423	475,630,825	921,317,250	2.25742288%
1254	University of Oregon	SLGRP	315,024,509	77,853,466	353,552,062	746,430,037	1.82891207%
2000	Lake County	SLGRP	7,810,592	1,567,124	7,306,847	16,684,563	0.04088072%
2001	Clackamas County	Indep	252,343,538	57,095,855	389,878,152	699,317,545	1.71347646%
2002	Curry County	Indep	8,386,830	1,741,439	25,890,292	36,018,561	0.08825312%
2003	Douglas County	Indep	42,183,708	8,981,437	123,737,171	174,902,316	0.42854781%
2004	Harney County	SLGRP	7,137,112	1,574,555	9,055,408	17,767,075	0.04353311%
2005	Jackson County	SLGRP	73,039,405	16,174,421	71,619,539	160,833,365	0.39407589%
2006	Jefferson County	Indep	12,205,274	2,479,355	2,500,809	17,185,438	0.04210797%
2007	Klamath County	SLGRP	8,696,786	1,341,753	5,884,145	15,922,684	0.03901396%
2008	Lane County	Indep	163,191,204	37,336,204	(1,065,632)	199,461,776	0.48872370%
2009	Marion County	SLGRP	132,365,621	29,981,861	159,107,171	321,454,653	0.78763215%
2011	Washington County	SLGRP	240,532,219	53,120,398	299,981,041	593,633,658	1.45452850%
2012	Grant County	SLGRP	5,099,230	1,054,930	3,640,340	9,794,500	0.02399860%
2013	Umatilla County	SLGRP	27,636,713	6,131,691	32,511,526	66,279,930	0.16239990%
2014	Linn County	Indep	60,824,585	13,646,562	115,633,894	190,105,041	0.46579771%
2015	Yamhill County	Indep	56,143,277	12,558,016	41,410,145	110,111,438	0.26979640%
2016	Sherman County	SLGRP	3,728,008	888,404	3,842,631	8,459,043	0.02072645%
2017	Columbia County	SLGRP	21,371,266	4,596,692	25,640,641	51,608,599	0.12645203%
2018	Coos County	SLGRP	27,394,822	6,085,624	37,264,930	70,745,376	0.17334119%
2020	Wasco County	SLGRP	11,582,591	2,613,412	2,899,396	17,095,399	0.04188736%
2021	Baker County	SLGRP	8,665,760	1,950,062	10,349,656	20,965,478	0.05136987%
2022	Gilliam County	SLGRP	3,866,979	895,829	1,087,304	5,850,112	0.01433402%
2023	Morrow County Rural School District Board	Indep	0	0	0	0	0.00000000%
2027	Deschutes County	SLGRP	127,858,807	28,467,687	144,562,741	300,889,235	0.73724251%
2028	Union County	Indep	0	0	(28,430)	0	0.00000000%
2035	Hood River County	SLGRP	11,757,787	2,800,770	13,179,247	27,737,804	0.06796351%
2036	Clatsop County	SLGRP	26,994,204	5,642,784	29,058,040	61,695,028	0.15116592%
2037	Polk County	Indep	33,542,887	7,587,224	43,273,566	84,403,677	0.20680693%
2038	Multnomah County	SLGRP	620,128,751	143,761,816	701,009,495	1,464,900,062	3.58931618%
2039	Malheur County	Indep	11,884,005	2,561,116	13,131,207	27,576,328	0.06756786%
2040	Benton County	SLGRP	49,465,418	11,364,092	56,849,334	117,678,844	0.28833815%
2042	Josephine County	SLGRP	32,436,915	7,171,352	42,841,955	82,450,222	0.20202055%
2043	Lincoln County	SLGRP	10,088,315	1,565,171	7,000,337	18,653,823	0.04570583%
2044	Crook County	SLGRP	6,313,677	971,902	5,653,614	12,939,193	0.03170377%
2050	Wallowa County	Indep	537,372	80,117	533,437	1,150,926	0.00282001%
2052	Tillamook County	Indep	0	0	32,799	32,799	0.00008036%
2053	Community Counseling Solutions	Indep	0	0	(43,191)	0	0.00000000%
2099	State Judiciary	Indep	34,553,370	0	110,093,524	144,646,894	0.35441560%
2100	City of Roseburg	SLGRP	17,879,899	3,507,547	20,954,233	42,341,679	0.10374610%
2101	City of Salem	Indep	151,803,808	32,274,551	245,168,363	429,246,722	1.05174561%
2102	City of Medford	SLGRP	67,949,615	14,134,623	73,807,845	155,892,083	0.38196870%
2103	City of Albany	SLGRP	48,611,755	10,047,238	57,948,391	116,607,384	0.28571285%
2104	City of Ashland	SLGRP	27,564,660	5,989,301	35,780,329	69,334,290	0.16988373%
2105	City of Astoria	SLGRP	10,746,072	2,240,334	13,383,849	26,370,255	0.06461272%
2106	City of Beaverton	Indep	69,263,913	15,020,233	144,435,548	228,719,694	0.56041181%
2107	City of Bend	Indep	99,975,271	21,162,726	82,734,639	203,872,636	0.49953124%
2109	City of Canby	SLGRP	11,124,025	2,276,651	11,664,458	25,065,134	0.06141490%
2110	City of Coquille	SLGRP	3,594,902	754,272	4,506,050	8,855,224	0.02169718%
2111	City of Eugene	Indep	191,758,094	42,763,565	346,547,978	581,069,637	1.42374398%
2112	City Of Forest Grove	Indep	11,350,569	2,120,102	272,294	13,742,965	0.03367318%
2113	City of Grants Pass	SLGRP	26,033,913	5,173,768	27,783,653	58,991,334	0.14454129%
2114	City of Gresham	Indep	87,029,546	17,663,773	174,259,266	278,952,585	0.68349306%
2115	City of Hillsboro	Indep	121,751,806	26,169,490	138,014,854	285,936,150	0.70060428%
2117	City of McMinnville	SLGRP	15,036,863	3,253,344	19,435,611	37,725,818	0.09243626%
2118	City of Ontario	Indep	5,123,213	938,882	10,978,165	17,040,260	0.04175225%
2119	City of Oregon City	SLGRP	21,864,282	4,978,179	27,370,815	54,213,276	0.13283404%
2120	City of Lake Oswego	SLGRP	43,715,589	9,283,801	55,705,705	108,705,095	0.26635056%
2121	City of Portland	SLGRP	793,256,252	178,860,631	1,031,119,942	2,003,236,825	4.90835555%
2122	City of Redmond	SLGRP	25,107,952	5,400,556	31,160,677	61,669,185	0.15110260%
2123	City of St Helens	SLGRP	9,331,270	1,982,199	12,137,871	23,451,340	0.05746076%
2125	City of Vernonia	SLGRP	1,110,852	235,366	1,261,200	2,607,418	0.00638873%
2126	City of West Linn	SLGRP	14,524,508	3,058,980	17,122,140	34,705,628	0.08503616%
2127	City of Cottage Grove	Indep	7,094,627	1,544,285	18,991,678	27,630,590	0.06770081%
2128	City of Tillamook	SLGRP	3,432,656	698,718	4,001,582	8,132,956	0.01992747%
2129	City of Sweet Home	Indep	2,238,228	357,100	3,376,976	5,972,304	0.01463341%
2131	City of Drain	SLGRP	551,623	131,726	786,934	1,470,283	0.00360251%
2132	Eugene Water & Electric Board	SLGRP	67,213,557	17,148,370	75,961,314	160,323,241	0.39282598%
2135	McMinnville Water & Light Department	SLGRP	7,374,663	1,904,062	11,374,946	20,653,671	0.05060588%
2138	City of Hood River	SLGRP	8,070,451	1,617,022	6,952,782	16,640,255	0.04077216%
2139	City of Reedsport	SLGRP	2,388,794	508,802	2,265,109	5,162,705	0.01264972%
2140	City of Lebanon	SLGRP	10,671,502	2,363,894	13,279,682	26,315,078	0.06447753%
2142	City of Sherwood	SLGRP	14,859,734	3,288,532	19,583,096	37,731,362	0.09244985%
2143	City of Oakland	SLGRP	290,063	71,738	439,281	801,082	0.00196282%
2145	City of Vale	SLGRP	767,599	160,123	956,579	1,884,301	0.00461694%
2146	City of Prineville	Indep	7,889,631	1,622,436	8,897,017	18,409,084	0.04510616%
2147	City of Wheeler	SLGRP	185,619	52,232	319,841	557,692	0.00136646%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	40,812,789,649

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	15,218,797	3,382,750	14,012,076	32,613,623	0.07991030%
2149	City of Canyonville	Indep	458,927	109,590	370,197	938,714	0.00230005%
2150	City of Bandon	SLGRP	3,239,739	778,179	4,627,302	8,645,220	0.02118262%
2152	City of Coos Bay	Indep	14,242,185	2,790,087	27,200,513	44,232,785	0.10837971%
2154	City of Pendleton	SLGRP	16,151,447	3,216,189	17,503,947	36,871,583	0.09034321%
2155	City of Corvallis	SLGRP	58,401,084	12,058,425	58,400,660	128,860,169	0.31573477%
2157	City of Monmouth	SLGRP	6,262,510	1,380,776	7,249,269	14,892,555	0.03648992%
2158	City of Milton-Freewater	SLGRP	6,511,921	1,456,146	8,699,078	16,667,145	0.04083804%
2159	City of Baker City	SLGRP	5,074,723	1,022,717	6,040,614	12,138,054	0.02974081%
2160	City of Hermiston	SLGRP	10,412,862	2,365,001	14,192,412	26,970,275	0.06608290%
2161	City of Pilot Rock	SLGRP	476,048	107,634	643,010	1,226,692	0.00300566%
2162	City of Clatskanie	Indep	756,608	190,130	2,904,446	3,851,184	0.00943622%
2163	City of Milwaukie	SLGRP	16,394,009	3,520,833	19,015,619	38,930,461	0.09538790%
2165	City of Cornelius	Indep	4,474,839	1,009,339	7,840,240	13,324,418	0.03264765%
2166	City of Nyssa	SLGRP	846,917	172,840	1,014,707	2,034,464	0.00498487%
2167	City of Athena	Indep	266,134	81,068	490,867	838,069	0.00205345%
2168	City of Oakridge	SLGRP	2,237,429	433,548	2,590,032	5,261,009	0.01289059%
2170	City of Madras	SLGRP	3,625,031	731,816	3,776,859	8,133,706	0.01992931%
2172	City of Sandy	SLGRP	8,173,837	1,780,635	10,521,111	20,475,583	0.05016953%
2174	City of Mt Angel	Indep	1,472,970	306,944	1,854,661	3,634,575	0.00890548%
2175	City of Umatilla	SLGRP	5,666,341	1,249,236	6,968,349	13,883,926	0.03401857%
2176	City of Scappoose	SLGRP	4,254,726	900,251	5,400,264	10,555,241	0.02586258%
2177	City of Condon	SLGRP	263,837	77,404	419,140	760,381	0.00186309%
2178	City of Boardman	SLGRP	3,210,829	609,200	2,142,451	5,962,480	0.01460934%
2179	City of Estacada	SLGRP	2,041,577	504,999	3,016,885	5,563,461	0.01363166%
2180	City of Enterprise	SLGRP	1,307,981	265,767	1,625,521	3,199,269	0.00783889%
2181	City of Central Point	SLGRP	8,930,699	1,893,001	11,105,242	21,928,942	0.05373056%
2182	City of Cascade Locks	SLGRP	1,010,153	212,840	1,271,514	2,494,507	0.00611207%
2183	City of Myrtle Point	SLGRP	2,646,757	484,873	2,582,367	5,713,997	0.01400051%
2184	City of Port Orford	SLGRP	967,808	196,430	1,157,301	2,321,539	0.00568826%
2185	City of Wood Village	SLGRP	1,374,715	335,027	1,517,703	3,227,445	0.00790793%
2186	City of Chiloquin	Indep	96,293	23,651	58,065	178,009	0.00043616%
2187	City of Philomath	SLGRP	2,614,797	557,132	2,035,509	5,207,438	0.01275933%
2188	City of Talent	SLGRP	2,374,661	502,447	2,770,800	5,647,908	0.01383857%
2189	City of Willamina	Indep	854,722	224,785	(845,156)	234,351	0.00057421%
2191	City of Huntington	SLGRP	122,123	29,162	174,217	325,502	0.00079755%
2192	City of North Plains	SLGRP	1,362,529	335,600	1,947,235	3,645,364	0.00893192%
2193	City of Heppner	SLGRP	273,365	65,278	75,243	413,886	0.00101411%
2194	City of Cave Junction	SLGRP	869,350	211,380	1,242,724	2,323,454	0.00569296%
2195	City of Metolius	Indep	136,281	32,543	(445,472)	0	0.00000000%
2196	City of Hubbard	SLGRP	1,167,680	267,865	1,608,311	3,043,856	0.00745809%
2197	City of Myrtle Creek	SLGRP	2,108,302	414,318	2,305,714	4,828,334	0.01183044%
2198	City of Carlton	SLGRP	1,343,681	293,601	1,654,201	3,291,483	0.00806483%
2199	City of Junction City	SLGRP	3,341,442	785,247	4,625,694	8,752,383	0.02144520%
2200	City of Wallowa	SLGRP	251,613	68,238	369,268	689,119	0.00168849%
2201	City of Coburg	SLGRP	1,453,225	324,514	1,848,502	3,626,241	0.00888506%
2202	City of Dallas	SLGRP	10,746,867	2,182,529	12,714,687	25,644,083	0.06283345%
2203	City of Rockaway Beach	SLGRP	1,409,739	333,902	1,904,542	3,648,183	0.00893882%
2204	City of Burns	SLGRP	1,216,083	233,143	1,228,801	2,678,027	0.00656173%
2205	City of Elgin	SLGRP	954,112	228,743	620,675	1,803,530	0.00441903%
2206	City of Weston	SLGRP	171,595	40,976	56,903	269,474	0.00066027%
2207	City of Mill City	SLGRP	454,178	116,169	693,996	1,264,343	0.00309791%
2208	City of Fairview	SLGRP	1,545,393	392,534	1,828,684	3,766,611	0.00922900%
2209	City of Monroe	SLGRP	134,113	32,026	137,934	304,073	0.00074504%
2210	City of Helix	Indep	0	0	14,471	14,471	0.00003546%
2211	City of Jefferson	SLGRP	687,086	182,029	(302,305)	566,810	0.00138880%
2212	Town of Lakeview	SLGRP	1,606,956	341,836	1,628,958	3,577,750	0.00876625%
2213	City of Stanfield	Indep	1,253,232	275,357	24,572	1,553,161	0.00380557%
2214	City of Yamhill	SLGRP	826,832	190,475	1,060,812	2,078,119	0.00509183%
2215	City of Powers	Indep	0	0	(159,880)	0	0.00000000%
2216	City of Brookings	SLGRP	4,626,985	898,351	5,259,041	10,784,377	0.02642401%
2217	City of Sutherlin	SLGRP	4,497,857	889,624	4,753,387	10,140,868	0.02484728%
2218	City of Prairie City	Indep	269,918	82,360	1,214,170	1,566,448	0.00383813%
2219	City of Sheridan	Indep	1,350,461	340,163	1,888,929	3,579,553	0.00877066%
2220	City of Garibaldi	SLGRP	593,331	125,222	766,786	1,485,339	0.00363940%
2221	City of Sisters	SLGRP	1,577,037	406,532	2,286,447	4,270,016	0.01046245%
2222	City of Jacksonville	Indep	1,654,538	321,581	3,066,852	5,042,971	0.01235635%
2223	City of Cannon Beach	SLGRP	4,045,195	926,997	5,384,943	10,357,135	0.02537718%
2224	City of Falls City	SLGRP	277,804	66,339	374,551	718,694	0.00176095%
2225	City of Echo	SLGRP	179,765	48,334	288,752	516,851	0.00126639%
2226	City of Hines	SLGRP	776,478	150,031	880,400	1,806,909	0.00442731%
2227	Town Of Bonanza	Indep	0	0	(112,892)	0	0.00000000%
2228	City of Turner	SLGRP	900,659	207,388	1,261,999	2,370,046	0.00580712%
2229	City of John Day	SLGRP	640,923	139,762	435,120	1,215,805	0.00297898%
2230	City of Union	SLGRP	0	0	0	0	0.00000000%
2231	City of Banks	SLGRP	534,342	127,599	693,706	1,355,647	0.00332162%
2232	City of Joseph	Indep	675,473	174,463	107,449	957,385	0.00234580%
2233	City of Lafayette	SLGRP	816,432	200,378	1,146,923	2,163,733	0.00530161%
2234	City of Aumsville	SLGRP	1,855,187	386,027	2,163,004	4,404,218	0.01079127%
2235	City of Amity	SLGRP	221,665	55,552	244,643	521,860	0.00127867%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	40,812,789,649

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
2236	City of Creswell	SLGRP	1,455,585	380,298	2,279,450	4,115,333	0.01008344%
2237	City of Troutdale	SLGRP	5,082,054	1,325,682	7,103,722	13,511,458	0.03310594%
2238	City of Warrenton	SLGRP	4,583,452	932,648	5,472,674	10,988,774	0.02692483%
2240	City of Wilsonville	SLGRP	14,603,077	3,762,891	17,626,272	35,992,240	0.08818863%
2241	City of Bay City	SLGRP	824,345	190,461	1,118,302	2,133,108	0.00522657%
2242	City of Gaston	SLGRP	126,102	30,113	(327,767)	0	0.00000000%
2243	City Of Brownsville	Indep	0	0	1,050,852	1,050,852	0.00257481%
2244	City of Lakeside	SLGRP	216,824	51,777	216,052	484,653	0.00118750%
2245	City of Dundee	SLGRP	1,553,808	301,572	1,399,678	3,255,058	0.00797558%
2246	City of Merrill	Indep	0	0	135,799	135,799	0.00033274%
2247	City of Malin	SLGRP	231,576	57,674	342,173	631,423	0.00154712%
2248	City of Fossil	Indep	165,874	39,610	112,152	317,636	0.00077828%
2249	City of Phoenix	SLGRP	2,345,803	456,170	2,346,318	5,148,291	0.01261441%
2250	City of Gold Beach	Indep	1,311,891	284,348	931,873	2,528,112	0.00619441%
2251	City of Rogue River	SLGRP	1,025,236	216,636	1,294,195	2,536,067	0.00621390%
2252	City of Dayton	SLGRP	910,311	217,379	1,223,788	2,351,478	0.00576162%
2253	Town of Butte Falls	Indep	106,158	25,350	242,628	374,136	0.00091671%
2254	City of Shady Cove	SLGRP	350,050	83,591	336,677	770,318	0.00188744%
2255	Town of Canyon City	SLGRP	207,436	49,535	295,924	552,895	0.00135471%
2256	City of Jordan Valley	SLGRP	44,445	16,509	(130,042)	0	0.00000000%
2257	City of Culver	Indep	281,122	72,434	606,703	960,259	0.00235284%
2258	City of Adair Village	SLGRP	440,846	105,272	628,902	1,175,020	0.00287905%
2259	Town Of Hammond	Indep	0	0	(99,120)	0	0.00000000%
2260	City of Riddle	SLGRP	336,693	87,600	487,560	911,853	0.00223423%
2261	City of Waldport	Indep	1,091,342	285,797	895,232	2,272,371	0.00556779%
2262	City of Dufur	Indep	181,916	43,441	209,329	434,686	0.00106507%
2263	City of La Grande	SLGRP	4,620,754	718,054	3,799,218	9,138,026	0.02239010%
2264	City of Gervais	Indep	950,307	187,587	1,354,262	2,492,156	0.00610631%
2265	City of Westfir	SLGRP	76,556	18,281	70,296	165,133	0.00040461%
2266	City of Irrigon	SLGRP	547,029	154,944	895,889	1,597,862	0.00391510%
2267	City of Independence	SLGRP	5,059,847	1,089,206	6,250,878	12,399,931	0.03038246%
2268	City of Harrisburg	SLGRP	921,110	240,797	1,407,790	2,569,697	0.00629630%
2269	City of Durham	SLGRP	125,485	29,965	172,274	327,724	0.00080299%
2270	City of Lyons	SLGRP	98,329	25,966	151,130	275,425	0.00067485%
2271	City of Columbia City	SLGRP	581,398	137,352	819,338	1,538,088	0.00376864%
2272	City of Aurora	SLGRP	425,862	101,694	548,017	1,075,573	0.00263538%
2273	City of Silverton	SLGRP	4,284,190	889,400	4,333,910	9,507,500	0.02329539%
2274	City of Gold Hill	SLGRP	215,039	56,472	189,042	460,553	0.00112845%
2275	City of Toledo	SLGRP	3,354,101	713,494	2,869,205	6,936,800	0.01699663%
2276	City of Newport	SLGRP	5,625,555	914,606	4,893,803	11,433,964	0.02801564%
2277	City Of Rajneeshpuram	Indep	0	0	(497,337)	0	0.00000000%
2278	City of Springfield	SLGRP	49,027,378	10,026,576	49,131,257	108,185,211	0.26507674%
2279	City of Keizer	Indep	11,740,211	2,341,818	24,565,486	38,647,515	0.09469462%
2280	City of Winston	SLGRP	2,587,015	517,900	2,690,562	5,795,477	0.01420015%
2281	City of Manzanita	SLGRP	1,588,489	338,567	2,000,392	3,927,448	0.00962308%
2282	City of Eagle Point	Indep	1,464,180	218,294	2,784,364	4,466,838	0.01094470%
2283	City of Maupin	Indep	570,008	136,116	1,108,995	1,815,119	0.00444743%
2284	City of Halsey	SLGRP	358,496	93,486	511,505	963,487	0.00236075%
2285	City of Veneta	SLGRP	1,202,328	320,711	1,810,664	3,333,703	0.00816828%
2286	City of Millersburg	SLGRP	650,824	155,414	946,587	1,752,825	0.00429479%
2287	City of King City	SLGRP	1,151,320	185,799	1,070,937	2,408,056	0.00590025%
2288	City of Tualatin	SLGRP	18,432,507	3,957,425	22,642,280	45,032,212	0.11033848%
2289	City Of St Paul	Indep	0	0	(58,639)	0	0.00000000%
2290	City of Molalla	Indep	5,788,562	1,229,505	1,867,224	8,885,291	0.02177085%
2291	City of Florence	SLGRP	5,728,575	1,255,487	6,563,759	13,547,821	0.03319504%
2292	City of North Bend	SLGRP	5,795,722	1,131,842	6,310,894	13,238,458	0.03243703%
2293	City of Lowell	SLGRP	430,611	102,828	599,670	1,133,109	0.00277636%
2294	City of Depoe Bay	SLGRP	987,349	240,776	1,436,455	2,664,580	0.00652879%
2295	City of Tigard	SLGRP	13,915,129	2,273,112	12,065,859	28,254,100	0.06922854%
2296	City of Happy Valley	SLGRP	6,534,259	1,681,861	7,989,984	16,206,104	0.03970840%
2297	City of Rainier	Indep	1,308,089	288,620	1,804,254	3,400,963	0.00833308%
2298	City of Lincoln City	SLGRP	12,303,073	2,727,038	11,981,552	27,011,663	0.06618431%
2299	City of Dunes City	SLGRP	73,050	17,444	75,461	165,955	0.00040662%
2300	City of Yachats	SLGRP	707,220	173,416	918,938	1,799,574	0.00440934%
2301	City of Moro	SLGRP	212,539	50,753	276,783	540,075	0.00132330%
2302	City of Mt. Vernon	SLGRP	121,079	28,913	136,660	286,652	0.00070236%
2303	City of Woodburn	SLGRP	16,748,036	3,598,848	17,459,213	37,806,097	0.09263296%
2304	City of Gladstone	SLGRP	4,471,670	944,795	5,252,207	10,668,672	0.02614051%
2305	City of Elkton	SLGRP	80,714	24,631	147,146	252,491	0.00061866%
2306	City of Imbler	SLGRP	21,510	5,136	30,686	57,332	0.00014048%
2307	City of Yoncalla	SLGRP	341,510	88,981	529,225	959,716	0.00235151%
2308	City of North Powder	SLGRP	138,018	32,958	201,817	372,793	0.00091342%
2309	City of Gearhart	Indep	1,410,533	281,198	2,825,963	4,517,694	0.01106931%
2400	Gilliam County Fire Services	Indep	81,954	19,570	317	101,841	0.00024953%
2401	South Clackamas Transportation District	Indep	126,627	30,238	493	157,358	0.00038556%
2402	Kernville Gleneden Beach Lincoln Beach Water District	Indep	77,290	18,456	291	96,037	0.00023531%
2403	Central Coos Fire and Rescue	Indep	341,913	55,108	370,893	767,914	0.00188155%
2404	North Gilliam County Health District	Indep	0	0	0	0	0.00000000%
2405	McMinnville Fire District	SLGRP	0	0	0	0	0.00000000%
2406	North Gilliam County Rural Fire Protection District	SLGRP	0	0	0	0	0.00000000%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	40,812,789,649

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
2407	Urban Flood Safety & Water Quality District	SLGRP	3,829,549	979,445	5,851,244	10,660,238	0.02611985%
2408	Pleasant Hill Goshen Rural Fire Protection District	SLGRP	640,884	95,549	585,090	1,321,523	0.00323801%
2409	Riddle Fire Protection District	Indep	0	0	0	0	0.00000000%
2501	Port of The Dalles	SLGRP	196,158	59,057	221,670	476,885	0.00116847%
2507	Port of Astoria	Indep	1,844,160	466,504	480,795	2,791,459	0.00683967%
2510	Horsefly Irrigation District	SLGRP	210,576	50,285	307,916	568,777	0.00139362%
2511	Grants Pass Irrigation District	SLGRP	670,749	160,172	956,876	1,787,797	0.00438048%
2512	Port of Portland	SLGRP	101,710,833	24,152,617	88,586,112	214,449,562	0.52544696%
2513	Port of Coos Bay	SLGRP	2,017,380	488,785	2,894,832	5,400,997	0.01323359%
2515	Klamath County Fire District 1	Indep	11,390,417	1,938,250	28,968,573	42,297,240	0.10363722%
2518	Clackamas County Housing Authority	Indep	4,143,467	1,090,207	4,550,304	9,783,978	0.02397282%
2519	Home Forward	SLGRP	28,889,300	7,324,871	42,459,084	78,673,255	0.19276618%
2521	League of Oregon Cities	Indep	2,426,654	610,564	4,311,215	7,348,433	0.01800522%
2522	Lane Council of Governments	SLGRP	23,054,467	5,675,237	34,317,787	63,047,491	0.15447974%
2526	Clatskanie PUD	SLGRP	5,511,870	1,368,644	5,997,724	12,878,238	0.03155442%
2527	Deschutes Valley Water District	Indep	1,752,860	464,317	3,426,171	5,643,348	0.01382740%
2528	Columbia River Fire & Rescue	SLGRP	8,947,944	1,585,422	8,445,185	18,978,551	0.04650148%
2529	East Fork Irrigation District	Indep	473,306	119,646	1,239,608	1,832,560	0.00449016%
2530	River Road Water District	Indep	0	0	1,123,984	1,123,984	0.00275400%
2531	Oregon School Boards Association	SLGRP	4,162,101	1,027,125	6,289,532	11,478,758	0.02812539%
2533	Owyhee Irrigation District	Indep	1,852,318	451,049	2,557,091	4,860,458	0.01190915%
2535	Athena Cemetary Maintenance District 1	Indep	0	0	(46,428)	0	0.00000000%
2536	Valley View Cemetery	Indep	77,319	18,936	(151,095)	0	0.00000000%
2538	Clackamas Vector Control	SLGRP	386,705	92,344	551,665	1,030,714	0.00252547%
2540	West Extension Irrigation District	SLGRP	302,764	78,578	398,153	779,495	0.00190993%
2541	Jackson County Vector Control District	SLGRP	222,475	53,126	287,583	563,184	0.00137992%
2542	Rainbow Water District	SLGRP	814,345	203,494	1,215,683	2,233,522	0.00547260%
2545	Council of Governments	SLGRP	14,948,646	3,608,766	21,554,827	40,112,239	0.09828350%
2547	Metzger Water District	Indep	0	0	(223,034)	0	0.00000000%
2549	Rogue River Fire District	SLGRP	2,314,776	404,245	2,185,301	4,904,322	0.01201663%
2550	Nyssa Road Assessment District 2	Indep	267,641	71,711	176,048	515,400	0.00126284%
2552	Winston-Dillard Fire District	SLGRP	10,061,608	1,644,173	10,024,756	21,730,537	0.05324443%
2553	Tangent Rural Fire Protection District	SLGRP	481,696	76,410	467,893	1,025,999	0.00251392%
2555	Monroe Fire Department	SLGRP	441,327	69,063	417,043	927,433	0.00227241%
2556	Jackson County Fire District 5	Indep	8,572,827	1,415,475	8,602,599	18,590,901	0.04555165%
2557	Estacada Fire Department	SLGRP	2,631,998	434,553	1,759,361	4,825,912	0.01182451%
2559	Keizer Fire Department	SLGRP	8,123,637	1,320,299	7,706,602	17,150,538	0.04202246%
2561	Jefferson Rural Fire Protection District	SLGRP	1,039,946	189,134	1,053,825	2,282,905	0.00559360%
2562	Wy'East Fire District	SLGRP	77,060	18,211	108,791	204,062	0.00050000%
2563	Central Oregon Irrigation District	SLGRP	2,278,040	571,238	3,412,596	6,261,874	0.01534292%
2564	Illinois Valley Fire District	SLGRP	1,436,334	243,686	1,331,007	3,011,027	0.00737766%
2567	Charleston Rural Fire Protection District	SLGRP	737,163	117,709	720,781	1,575,653	0.00386068%
2568	Molalla Rural Fire Protection District 73	SLGRP	3,098,976	516,965	3,112,518	6,728,459	0.01648615%
2569	Central Oregon Intergovernmental Council	SLGRP	7,149,787	1,774,740	5,045,371	13,969,898	0.03422922%
2570	Port of St Helens	Indep	1,887,634	459,530	61,084	2,408,248	0.00590072%
2571	Crystal Springs Water District	SLGRP	663,153	174,334	1,054,610	1,892,097	0.00463604%
2572	Local Government Personnel Institute	SLGRP	0	0	0	0	0.00000000%
2575	Jefferson County Rural Fire Protection District 1	Indep	0	0	(138,432)	0	0.00000000%
2576	Depoe Bay Rural Fire Protection District	SLGRP	2,220,159	337,078	2,007,649	4,564,886	0.01118494%
2579	La Pine Rural Fire Protection District	SLGRP	4,890,568	825,445	4,684,646	10,400,659	0.02548382%
2580	Marion County Fire District 1	SLGRP	10,181,690	1,782,355	10,914,140	22,878,185	0.05605641%
2581	Port of Umatilla	Indep	221,821	62,326	132,904	417,051	0.00102186%
2582	Talent Irrigation District	SLGRP	896,819	227,197	1,357,282	2,481,298	0.00607971%
2585	Rogue River Valley Irrigation District	SLGRP	448,446	125,674	741,778	1,315,898	0.00322423%
2587	Tualatin Valley Irrigation District	SLGRP	488,853	124,603	725,212	1,338,668	0.00328002%
2588	Clatskanie Rural Fire Protection District	SLGRP	3,392,914	543,594	3,216,784	7,153,292	0.01752708%
2589	West Slope Water District	SLGRP	753,577	188,051	1,151,516	2,093,144	0.00512865%
2590	Redmond Fire & Rescue	SLGRP	10,957,653	1,892,513	10,586,004	23,436,170	0.05742359%
2592	Medford Irrigation District	SLGRP	660,982	163,403	944,331	1,768,716	0.00433373%
2594	Metro	SLGRP	106,151,325	26,861,327	147,591,264	280,603,916	0.68753917%
2595	Canby Fire District	SLGRP	4,722,329	787,457	4,643,435	10,153,221	0.02487755%
2596	Bend Parks & Recreation	Indep	13,608,226	3,456,552	8,402,006	25,466,784	0.06239903%
2597	Mapleton Water District	Indep	100,363	23,966	220,799	345,128	0.00084564%
2598	Marion County Housing Authority	SLGRP	1,399,389	347,494	887,590	2,634,473	0.00645502%
2599	South Suburban Sanitary District	SLGRP	1,045,326	262,664	1,543,661	2,851,651	0.00698715%
2600	Winston-Dillard Water District	SLGRP	662,920	166,350	967,767	1,797,037	0.00440312%
2601	Baker Valley Irrigation District	SLGRP	65,965	19,108	(73,274)	11,799	0.00002891%
2602	Aumsville Rural Fire Protection District	SLGRP	242,717	36,187	197,010	475,914	0.00116609%
2603	Corbett Water District	SLGRP	208,792	49,859	297,858	556,509	0.00136357%
2604	Netarts-Oceanside Sanitary District	SLGRP	558,799	145,498	771,843	1,476,140	0.00361686%
2605	Scio Fire District	SLGRP	360,028	54,851	335,875	750,754	0.00183951%
2606	West Valley Housing Authority	SLGRP	1,082,587	298,584	1,642,686	3,023,857	0.00740909%
2607	Hoodland Fire District 74	SLGRP	2,301,500	378,957	2,205,875	4,886,332	0.01197255%
2608	Gaston Rural Fire Protection District	Indep	538,203	80,241	273,490	891,934	0.00218543%
2610	Turner Fire District	Indep	1,291,715	205,928	1,607,277	3,104,920	0.00760771%
2611	Burnt River Irrigation District	SLGRP	55,348	13,217	80,934	149,499	0.00036630%
2612	Community Services Consortium	SLGRP	8,611,344	2,165,666	12,757,357	23,534,367	0.05766420%
2613	Polk Soil & Water Conservation District	Indep	413,806	98,815	114,905	627,526	0.00153757%
2614	Mountain Valley Mental Health Program	Indep	0	0	(345,554)	0	0.00000000%
2615	Humanities Council	Indep	0	0	125,863	125,863	0.00030839%

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Development of Employer Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	40,812,789,649

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
2616	Alcohol Safety Action Program	Indep	0	0	(364,896)	0	0.00000000%
2617	Clean Water Services	SLGRP	47,143,820	11,953,683	48,588,693	107,686,196	0.26385404%
2618	Estacada Cemetery District	Indep	37,322	8,912	(360,704)	0	0.00000000%
2619	Comprehensive Options For Drug Abusers	Indep	0	0	(441,144)	0	0.00000000%
2620	Jackson County Fire District 4	SLGRP	1,171,224	185,937	1,138,574	2,495,735	0.00611508%
2623	Evans Valley Fire District 6	Indep	294,178	43,859	229,003	567,040	0.00138937%
2624	Klamath Vector Control	SLGRP	148,689	35,506	212,117	396,312	0.00097105%
2625	Port of Newport	SLGRP	2,044,854	507,105	3,021,709	5,573,668	0.01365667%
2626	Tillamook Peoples Utility District	SLGRP	12,554,904	3,253,757	19,353,455	35,162,116	0.08615465%
2628	McKenzie Fire And Rescue	SLGRP	1,068,500	190,145	1,056,363	2,315,008	0.00567226%
2629	Metropolitan Wastewater Management Commission	Indep	0	0	(1,749,706)	0	0.00000000%
2630	Sheridan Fire District	SLGRP	2,528,447	392,215	2,401,702	5,322,364	0.01304092%
2631	Arch Cape Water-Sanitary District	SLGRP	110,078	28,470	137,943	276,491	0.00067746%
2632	Umpqua Regional Council of Governments	Indep	0	0	295,379	295,379	0.00072374%
2633	Port of Cascade Locks	Indep	746,068	182,731	1,177,245	2,106,044	0.00516025%
2637	Northeast Oregon Housing Authority	Indep	1,252,075	298,991	2,657,014	4,208,080	0.01031069%
2638	North Douglas County Fire and EMS	SLGRP	845,991	134,974	826,503	1,807,468	0.00442868%
2641	Suburban East Salem Water District	SLGRP	304,421	84,864	488,950	878,235	0.00215186%
2642	Dexter Rural Fire Protection District	SLGRP	385,297	57,444	343,172	785,913	0.00192565%
2643	Sweet Home Cemetery	Indep	201,013	49,221	(21,598)	228,636	0.00056021%
2644	Lakeside Water District	Indep	285,163	76,038	(74,319)	286,882	0.00070292%
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	602,058	136,575	271,239	1,009,872	0.00247440%
2646	Keno Rural Fire Protection District	Indep	252,629	37,210	1,778,259	2,068,098	0.00506728%
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	695,208	108,303	629,618	1,433,129	0.00351147%
2648	Black Butte Ranch Rural Fire Protection District	Indep	1,038,031	174,365	2,873,197	4,085,593	0.01001057%
2649	Colton Fire Department	SLGRP	96,064	15,071	81,582	192,717	0.00047220%
2651	Imbler Rural Fire Protection District	SLGRP	11,769	2,810	16,789	31,368	0.00007686%
2652	The Oregon Consortium	SLGRP	0	0	0	0	0.00000000%
2653	Umatilla Fire Department	SLGRP	888,485	145,530	891,142	1,925,157	0.00471704%
2654	Spring Valley Rural Fire Protection District	Indep	0	0	(114,943)	0	0.00000000%
2655	North Bay Rural Fire Protection District	Indep	139,764	20,837	181,050	341,651	0.00083712%
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	20,896,128	5,168,658	30,165,976	56,230,762	0.13777731%
2658	Salem Metropolitan Communication Agency	Indep	0	0	489,872	489,872	0.00120029%
2659	Silverton Fire District	SLGRP	901,250	155,898	887,632	1,944,780	0.00476512%
2660	Tualatin Valley Fire & Rescue	SLGRP	126,110,698	21,616,069	117,112,614	264,839,381	0.64891271%
2661	Lincoln County 911	SLGRP	0	0	0	0	0.00000000%
2662	East Central Oregon Association of Counties	Indep	0	0	179,787	179,787	0.00044052%
2663	Metropolitan Area Communications Commission	SLGRP	1,188,869	283,897	1,656,426	3,129,192	0.00766718%
2664	Applegate Valley Rural Fire Protection District 9	Indep	860,328	159,457	2,531,096	3,550,881	0.00870041%
2665	N NE Community Mental Health Center	Indep	0	0	255,069	255,069	0.00062497%
2666	Central City Concern	Indep	0	0	(783,753)	0	0.00000000%
2667	Mental Health Services West Inc	Indep	0	0	(707,163)	0	0.00000000%
2668	Southeast Mental Health Network Inc	Indep	0	0	(974,525)	0	0.00000000%
2669	Roseburg Urban Sanitary Authority	SLGRP	1,411,868	380,557	2,130,513	3,922,938	0.00961203%
2670	Mt Hood Community Mental Health Ctr	Indep	0	0	844,672	844,672	0.00206963%
2671	Columbia 911 Communications District	SLGRP	1,929,944	477,335	2,803,524	5,210,803	0.01276757%
2672	Rockwood Water PUD	Indep	2,407,627	644,494	2,938,988	5,991,109	0.01467949%
2673	Port Orford Library	SLGRP	80,208	23,443	139,214	242,865	0.00059507%
2674	Nestucca Rural Fire District	SLGRP	1,606,743	247,975	1,481,413	3,336,131	0.00817423%
2676	Woodburn Fire District	SLGRP	3,609,762	618,201	3,785,515	8,013,478	0.01963472%
2677	Portland Private Industry Council Inc	Indep	0	0	(434,493)	0	0.00000000%
2678	Central Oregon Regional Housing Authority	Indep	1,554,913	386,418	528,523	2,469,854	0.00605167%
2679	Columbia River Public Utility District	Indep	6,175,500	1,589,567	10,753,262	18,518,329	0.04537384%
2681	Cloverdale Rural Fire Protection District	SLGRP	702,274	121,447	725,530	1,549,251	0.00379599%
2684	Parkdale Fire District	SLGRP	326,532	60,362	369,623	756,517	0.00185363%
2685	Oregon Community College Association	Indep	690,414	178,720	512,037	1,381,171	0.00338416%
2686	Weston Cemetery	SLGRP	0	0	0	0	0.00000000%
2687	Columbia Drainage Vector Control District	SLGRP	287,273	78,230	467,347	832,850	0.00204066%
2688	Polk County Fire District 1	Indep	2,782,326	466,025	2,598,613	5,846,964	0.01432630%
2689	Redmond Area Park & Recreation District	Indep	927,323	238,560	570,030	1,735,913	0.00425336%
2692	Siuslaw Public Library	SLGRP	568,232	151,194	868,607	1,588,033	0.00389102%
2693	City-County Insurance Services	Indep	8,969,901	2,288,387	6,614,997	17,873,285	0.04379334%
2694	Philomath Fire Department	SLGRP	1,229,109	189,285	1,126,640	2,545,034	0.00623587%
2695	Washington County Consolidated Communications Agency	SLGRP	9,325,121	2,393,337	14,297,896	26,016,354	0.06374559%
2696	Stayton Fire District	SLGRP	1,480,829	252,320	1,528,315	3,261,464	0.00799128%
2697	Oregon Museum Park	Indep	0	0	(115,881)	0	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	Indep	324,437	52,715	472,589	849,741	0.00208205%
2699	Chetco Library Board	SLGRP	446,376	109,890	653,409	1,209,675	0.00296396%
2700	Lowell Rural Fire Protection District	SLGRP	439,062	66,871	362,688	868,621	0.00212831%
2701	Sisters-Camp Sherman Rural Fire Protection District	SLGRP	1,995,566	361,524	726,410	3,083,500	0.00755523%
2702	Banks Fire District 13	Indep	815,216	130,274	595,078	1,540,568	0.00377472%
2703	Westport Sewer District	Indep	0	0	(10,516)	0	0.00000000%
2704	Clatsop County 4-H District	SLGRP	0	0	0	0	0.00000000%
2705	Lebanon Fire District	SLGRP	7,393,454	1,240,318	7,205,459	15,839,231	0.03880948%
2707	Clatskanie Library	SLGRP	119,900	28,632	171,046	319,578	0.00078303%
2708	Milton-Freewater Cemetery District 3	Indep	0	0	(44,430)	0	0.00000000%
2709	Scappoose Public Library	SLGRP	219,279	52,363	300,239	571,881	0.00140123%
2710	Klamath County Emergency Communications District	SLGRP	1,120,123	267,481	1,431,463	2,819,067	0.00690731%
2712	Jefferson County EMS	SLGRP	0	0	0	0	0.00000000%
2713	Port of Tillamook Bay	SLGRP	1,191,844	302,453	1,739,756	3,234,053	0.00792412%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	40,812,789,649

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
2714	Winchester Bay Sanitary District	Indep	227,927	57,227	76,512	361,666	0.00088616%
2715	Jackson County Fire District 3	SLGRP	12,181,721	2,195,324	11,440,520	25,817,565	0.06325852%
2716	Neskowin Water District	SLGRP	266,915	63,738	380,622	711,275	0.00174277%
2717	Ice Fountain Water District	Indep	522,742	124,829	1,570,427	2,217,998	0.00543457%
2718	Curry Library	SLGRP	250,381	59,790	263,573	573,744	0.00140579%
2719	Human Solutions, Inc	Indep	0	0	(408,232)	0	0.00000000%
2720	Tri-Met	Indep	0	0	(2,433,696)	0	0.00000000%
2721	Klamath Housing Authority	SLGRP	943,765	225,367	1,316,824	2,485,956	0.00609112%
2722	Tillamook 9-1-1	Indep	816,368	210,204	1,248,609	2,275,181	0.00557468%
2723	Oregon Coastal Zone Management Association	Indep	0	0	(227,097)	0	0.00000000%
2724	Nehalem Bay Wastewater Agency	Indep	386,718	92,347	1,098,039	1,577,104	0.00386424%
2725	West Valley Fire District	Indep	0	0	660,504	660,504	0.00161838%
2726	Yamhill Communications Agency	SLGRP	1,387,190	338,335	2,016,048	3,741,573	0.00916765%
2728	Baker County Library District	SLGRP	719,604	174,165	1,024,883	1,918,652	0.00470110%
2731	Canby Utility Board	SLGRP	2,680,904	662,157	3,955,751	7,298,812	0.01788364%
2732	Umatilla County Special Library District	SLGRP	165,130	49,491	267,804	482,425	0.00118204%
2733	Wiard Memorial Park District	Indep	0	0	638,262	638,262	0.00156388%
2734	Seal Rock Water District	SLGRP	752,716	198,830	1,120,392	2,071,938	0.00507669%
2736	Wasco 9-1-1	Indep	0	0	(373,886)	0	0.00000000%
2737	Portland Energy Conservation Inc	Indep	0	0	180,362	180,362	0.00044193%
2739	Scappoose Rural Fire Protection District	SLGRP	4,675,341	815,186	4,840,846	10,331,373	0.02531406%
2740	Neskowin Regional Sanitary Authority	Indep	244,237	58,323	(293,123)	9,437	0.00002312%
2741	Port of Garibaldi	SLGRP	674,886	161,160	946,854	1,782,900	0.00436848%
2742	Amity Fire District	SLGRP	256,022	42,107	251,547	549,676	0.00134682%
2743	Douglas Soil & Water Conservation District	Indep	119,588	28,557	46,586	194,731	0.00047713%
2745	Clackamas County Fire District	SLGRP	71,304,449	11,669,512	66,666,757	149,640,718	0.36665153%
2746	Marion-Salem Data Center	Indep	0	0	(6,590,510)	0	0.00000000%
2747	Salem Housing Authority	Indep	3,581,638	942,037	5,826,129	10,349,804	0.02535922%
2749	Black Butte Ranch Police	SLGRP	700,270	130,750	703,660	1,534,680	0.00376029%
2750	Eastern Oregon Human Services Consortium	Indep	0	0	(875,074)	0	0.00000000%
2751	Lane Regional Air Protection Agency	Indep	1,568,763	374,615	6,011	1,949,389	0.00477642%
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	426,149	73,628	410,664	910,441	0.00223077%
2753	Linn-Benton Housing Authority	SLGRP	1,867,418	530,744	2,920,828	5,318,990	0.01303265%
2756	Sandy Area Sch Trans Agency	Indep	0	0	(304,592)	0	0.00000000%
2757	City of Stayton	SLGRP	1,781,043	278,564	1,011,481	3,071,088	0.00752482%
2758	Mohawk Valley Rural Fire District	SLGRP	530,542	79,537	474,399	1,084,478	0.00265720%
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	104,944	25,771	919,529	1,050,244	0.00257332%
2761	Clackamas River Water	SLGRP	3,841,381	977,788	5,808,766	10,627,935	0.02604070%
2763	Junction City Fire Department	SLGRP	1,242,265	196,493	1,189,206	2,627,964	0.00643907%
2765	Green Sanitary	SLGRP	0	0	0	0	0.00000000%
2766	Southwest Lincoln County Water District	SLGRP	464,144	111,188	648,444	1,223,776	0.00299851%
2767	Springfield Utility Board	Indep	0	0	(71,907)	0	0.00000000%
2768	Lake County Library District	SLGRP	114,608	30,382	181,501	326,491	0.00079997%
2771	Harbor Water PUD	Indep	348,169	83,141	776,486	1,207,796	0.00295936%
2772	Umatilla County Soil & Water District	SLGRP	92,492	22,087	113,690	228,269	0.00055931%
2773	Housing Authority of Jackson County	SLGRP	4,379,992	1,154,682	6,092,632	11,627,306	0.02848937%
2774	Oregon Trail Library District	SLGRP	391,359	94,013	558,989	1,044,361	0.00255891%
2776	Rainier Cemetery District	SLGRP	167,498	39,998	186,326	393,822	0.00096495%
2777	City of Newberg	SLGRP	10,918,396	2,229,738	11,955,040	25,103,174	0.06150811%
2778	Mulino Water District 23	SLGRP	69,663	25,877	154,587	250,127	0.00061286%
2779	Brownsville Rural Fire Protection District	Indep	0	0	266,290	266,290	0.00065247%
2780	Nehalem Bay Health District	SLGRP	0	0	0	0	0.00000000%
2781	North Bend Coos-Curry Housing Authority	SLGRP	976,786	233,253	1,393,461	2,603,500	0.00637913%
2783	Tillamook Fire District	Indep	351,433	52,395	125,674	529,502	0.00129739%
2784	Eisenschmidt Pool	SLGRP	203,221	62,663	344,382	610,266	0.00149528%
2785	Fern Ridge Community Library	Indep	376,104	89,812	206,773	672,689	0.00164823%
2786	Seal Rock Rural Fire Protection District	SLGRP	358,957	63,122	377,091	799,170	0.00195814%
2788	Port of Hood River	Indep	1,568,585	441,469	1,709,491	3,719,545	0.00911367%
2789	Farmers Irrigation District	SLGRP	719,873	183,299	839,623	1,742,795	0.00427022%
2790	Silver Falls Library District	SLGRP	627,508	162,548	754,808	1,544,864	0.00378524%
2792	North Wasco County Parks And Recreation District	SLGRP	653,788	156,122	932,679	1,742,589	0.00426971%
2793	North Lincoln Fire & Rescue District 1	SLGRP	3,934,014	611,074	3,733,090	8,278,178	0.02028329%
2796	West Side Rural Fire Protection District	Indep	439,852	83,088	248,002	770,942	0.00188897%
2797	Vernonia Fire	Indep	688,105	107,996	(35,456)	760,645	0.00186374%
2798	Fairview Water District	SLGRP	118,764	28,360	166,403	313,527	0.00076821%
2799	Sublimity Fire District	SLGRP	397,543	67,336	366,413	831,292	0.00203684%
2801	Coburg Rural Fire Protection District	SLGRP	358,789	66,628	390,766	816,183	0.00199982%
2802	Rural Road Assessment District 3	SLGRP	300,400	71,734	428,544	800,678	0.00196183%
2803	Southwestern Polk County Rural Fire Protection District	Indep	1,860,503	282,750	(256,792)	1,886,461	0.00462223%
2804	Aurora Rural Fire Protection District	SLGRP	1,596,865	238,076	1,457,846	3,292,787	0.00806803%
2806	Multnomah County Rural Fire Protection District 14	SLGRP	42,130	10,061	59,774	111,965	0.00027434%
2808	Lifeways	Indep	0	0	(18,799)	0	0.00000000%
2809	Juntura Road District 4	Indep	31,288	7,471	38,350	77,109	0.00018893%
2810	Sutherlin Water Control District	SLGRP	106,891	25,525	148,718	281,134	0.00068884%
2811	Mid-Columbia Center For Living	SLGRP	8,020,434	1,948,295	11,639,196	21,607,925	0.05294400%
2812	Workforce Development Board	Indep	0	0	(97,789)	0	0.00000000%
2814	The Job Council	SLGRP	0	0	0	0	0.00000000%
2815	Hermiston Rural Fire Protection District	Indep	0	0	0	0	0.00000000%
2816	Odell Sanitary District	SLGRP	389,544	100,195	605,752	1,095,491	0.00268419%
2817	Wickiup Water District	SLGRP	309,217	73,840	440,681	823,738	0.00201833%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	40,812,789,649

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
2818	Netarts Water District	SLGRP	251,654	60,094	355,444	667,192	0.00163476%
2819	Harrisburg Fire and Rescue	SLGRP	467,677	72,877	432,629	973,183	0.00238450%
2820	Central Oregon Coast Fire & Rescue District	SLGRP	1,234,384	184,034	1,099,877	2,518,295	0.00617036%
2821	Tillamook County Soil And Water Conservation District	Indep	174,038	53,010	21,406	248,454	0.00060877%
2822	Deschutes County Rural Fire Protection District 2	SLGRP	0	0	0	0	0.00000000%
2823	Lyons Fire District	SLGRP	269,575	43,765	267,993	581,333	0.00142439%
2824	Glide Fire Department	SLGRP	221,210	43,218	257,917	522,345	0.00127986%
2825	Northern Oregon Corrections	SLGRP	6,372,974	1,270,043	6,644,582	14,287,599	0.03500765%
2826	Wasco County Soil-Water Conservation District	SLGRP	668,242	183,146	1,048,671	1,900,059	0.00465555%
2828	Deschutes Public Library District	Indep	6,916,934	1,816,061	3,804,553	12,537,548	0.03071965%
2829	Hubbard Rural Fire Protection District	SLGRP	688,076	108,429	663,961	1,460,466	0.00357845%
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	332,647	49,594	294,155	676,396	0.00165731%
2831	Oregon Advanced Technology Consortium, Inc	Indep	0	0	(786,311)	0	0.00000000%
2832	Careoregon	Indep	0	0	(35,750)	0	0.00000000%
2833	Boardman Rural Fire Protection District	Indep	2,614,285	395,971	640,299	3,650,555	0.00894463%
2834	Crescent Rural Fire Protection District	SLGRP	619,982	106,665	647,607	1,374,254	0.00336721%
2835	North Clackamas County Water Commission	Indep	473,878	113,160	469,403	1,056,441	0.00258850%
2836	Regional Organized Crime Narcotics Task Force	SLGRP	0	0	0	0	0.00000000%
2837	NORCOM	SLGRP	1,808,179	462,863	2,579,598	4,850,640	0.01188510%
2838	High Desert Parks & Recreation District	SLGRP	51,167	12,218	72,994	136,379	0.00033416%
2839	North Morrow Vector Control District	SLGRP	135,750	50,425	301,242	487,417	0.00119428%
2840	Cannon Beach Rural Fire Protection District	SLGRP	1,357,150	225,742	1,348,594	2,931,486	0.00718276%
2841	Jefferson County Soil & Water Conservation District	Indep	217,664	60,406	14,928	292,998	0.00071791%
2842	Tualatin Valley Water District	SLGRP	15,564,141	4,066,750	12,558,001	32,188,892	0.07886962%
2843	Yachats Rural Fire Protection District	SLGRP	872,534	136,593	817,682	1,826,809	0.00447607%
2844	Crook County Rural Fire Protection District 1	SLGRP	5,366,577	891,022	5,312,506	11,570,105	0.02834921%
2845	Sunrise Water Authority	Indep	2,408,777	615,564	(122,779)	2,901,562	0.00710944%
2846	Jefferson County Library District	SLGRP	507,244	122,045	675,397	1,304,686	0.00319676%
2847	Sweet Home Fire and Ambulance District	SLGRP	2,739,091	441,116	2,601,809	5,782,016	0.01416717%
2848	Lane Transit District	Indep	0	0	6,211	6,211	0.00001522%
2849	Lebanon Aquatic District	SLGRP	454,787	108,782	654,775	1,218,344	0.00298520%
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	625,686	154,945	811,074	1,591,705	0.00390002%
2853	Mill City Rural Fire Protection District	SLGRP	10,732	1,600	(19,096)	0	0.00000000%
2854	Sunset Empire Transportation District	Indep	0	0	(8,925)	0	0.00000000%
2855	Harney Hospital	SLGRP	12,777,516	3,167,837	17,992,374	33,937,727	0.08315464%
2856	Mid-Columbia Council Of Governments	Indep	0	0	76,611	76,611	0.00018771%
2857	Sunriver Service District	SLGRP	3,857,231	645,720	3,401,134	7,904,085	0.01936669%
2858	Nesika Beach-Ophir Water District	SLGRP	226,407	54,065	314,876	595,348	0.00145873%
2859	South Lane County Fire and Rescue	Indep	4,792,011	773,242	5,255,776	10,821,029	0.02651382%
2860	Coos County Airport District	SLGRP	1,524,021	334,700	1,906,809	3,765,530	0.00922635%
2861	Mt Angel Fire District	Indep	314,457	57,183	37,051	408,691	0.00100138%
2864	Tri-City Water and Sanitary Authority	SLGRP	535,426	127,858	730,596	1,393,880	0.00341530%
2865	Tri-County Cooperative Weed Management Area	Indep	165,150	39,437	21,883	226,470	0.00055490%
2866	Jefferson Behavioral Health	Indep	0	0	(2,705)	0	0.00000000%
2867	West Multnomah Soil And Water Conservation District	SLGRP	914,847	243,504	1,459,291	2,617,642	0.00641378%
2869	Nehalem Bay Fire & Rescue	SLGRP	634,339	103,045	630,991	1,368,375	0.00335281%
2870	Clackamas River Water Providers	Indep	182,609	61,285	144,927	388,821	0.00095269%
2872	Emergency Communications of Southern Oregon	Indep	0	0	12,655	12,655	0.00003101%
2873	Mosier Fire District	SLGRP	159,717	24,677	90,565	274,959	0.00067371%
2874	Umatilla-Morrow Radio and Data District	Indep	135,768	54,441	150,350	340,559	0.00083444%
2876	Oregon Municipal Electric Utilities Association	Indep	191,423	45,711	5,736	242,870	0.00059508%
2877	Mid-Columbia Fire And Rescue V1-801	Indep	5,632,385	877,266	293,915	6,803,566	0.01667018%
2878	Yamhill Fire Protection District	Indep	283,790	43,573	(1,223)	326,140	0.00079911%
2879	LaGrande Rural Fire Protection District	Indep	0	0	(341)	0	0.00000000%
2880	Oregon Health & Science University	SLGRP	424,291,829	110,821,859	549,879,898	1,084,993,586	2.65846465%
2881	Lake Chinook Fire and Rescue District	Indep	233,191	40,374	511	274,076	0.00067154%
2883	Lane Fire Authority	SLGRP	7,434,757	1,206,383	6,947,379	15,588,519	0.03819518%
2884	North Central Public Health District	SLGRP	1,730,231	415,696	2,545,489	4,691,416	0.01149497%
2885	Siletz Rural Fire Protection District	Indep	0	0	98	98	0.00000024%
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	98,867	23,484	143,802	266,153	0.00065213%
2887	Umatilla County Fire District 1	Indep	7,288,721	1,175,604	7,310,083	15,774,408	0.03865065%
2888	Oak Lodge Water Services District	SLGRP	3,910,399	972,211	3,558,903	8,441,513	0.02068350%
2889	Mid-Valley Behavioral Care Network	Indep	0	0	58,169	58,169	0.00014253%
2890	Central Cascades Fire and EMS	Indep	115,161	17,813	244	133,218	0.00032641%
2891	Grant County Emergency Communications Agency	Indep	393,940	94,071	62,431	550,442	0.00134870%
2892	Lake Health District	Indep	0	0	(2,189)	0	0.00000000%
2894	Greater Toledo Pool Recreation District	Indep	0	0	(15)	0	0.00000000%
2895	Western Lane Fire and EMS Authority	SLGRP	5,273,743	961,268	4,916,040	11,151,051	0.02732244%
2897	Morrow County	Indep	989,521	163,846	(74,646)	1,078,721	0.00264310%
2898	Adair Rural Fire Protection District	Indep	136,420	20,339	(3,788)	152,971	0.00037481%
2899	New Carlton Fire District	SLGRP	417,262	63,457	388,574	869,293	0.00212995%
2900	Clatsop Community College	SLGRP	8,595,631	2,210,704	10,430,045	21,236,380	0.05203364%
2901	Blue Mountain Community College	SLGRP	10,150,365	2,617,231	10,587,722	23,355,318	0.05722549%
2902	Treasure Valley Community College	SLGRP	10,482,253	2,672,317	8,326,750	21,481,320	0.05263379%
2903	Umpqua Community College	SLGRP	15,892,272	3,949,057	2,503,747	22,345,076	0.05475018%
2904	Lane Community College	SLGRP	54,426,297	14,007,807	(13,895,988)	54,538,116	0.13362996%
2905	Mt Hood Community College	SLGRP	55,793,612	14,302,644	4,518,466	74,614,722	0.18282191%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	40,812,789,649

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
2906	Klamath Community College	SLGRP	12,695,193	3,097,259	18,826,164	34,618,616	0.08482296%
2908	Clackamas Community College	SLGRP	42,491,100	10,868,978	9,078,105	62,438,183	0.15298681%
2910	Linn-Benton Community College	SLGRP	36,945,833	9,418,801	43,788,632	90,153,266	0.22089464%
2918	Portland Community College	SLGRP	168,604,163	43,340,234	32,025,525	243,969,922	0.59777811%
2919	Chemeketa Community College	SLGRP	57,444,568	14,932,804	8,786,632	81,164,004	0.19886904%
2922	Rogue Community College	SLGRP	24,239,751	6,219,364	266,448	30,725,563	0.07528415%
2995	Oregon Coast Community College	SLGRP	4,096,811	982,738	5,199,005	10,278,554	0.02518464%
2996	Columbia Gorge Community College	SLGRP	7,568,569	1,869,696	9,723,003	19,161,268	0.04694917%
2997	Tillamook Bay Community College	SLGRP	3,352,210	825,740	4,431,742	8,609,692	0.02109557%
2998	Southwestern Community College	SLGRP	12,462,345	3,110,434	12,158,107	27,730,886	0.06794656%
2999	Central Oregon Community College	SLGRP	29,773,282	7,512,488	39,749,766	77,035,536	0.18875342%
3003	Baker School District 5J	Schools	19,453,994	4,908,182	8,598,983	32,961,159	0.08076184%
3008	Huntington School District 16J	Schools	856,100	210,622	1,247,017	2,313,739	0.00566915%
3016	Burnt River High School	Schools	492,077	127,586	755,391	1,375,054	0.00336917%
3027	Pine-Eagle School District 61	Schools	2,441,840	611,784	3,622,161	6,675,785	0.01635709%
3037	Alsea School	Schools	2,922,201	719,188	4,258,060	7,899,449	0.01935533%
3039	Corvallis School District 509J	Schools	56,503,088	14,445,716	65,685,401	136,634,205	0.33478281%
3043	Philomath School District 17J	Schools	12,259,152	3,201,531	16,179,708	31,640,391	0.07752568%
3049	Monroe Elementary School	Schools	0	0	0	0	0.00000000%
3075	West Linn School District	Schools	84,992,387	21,809,752	14,113,417	120,915,556	0.29626878%
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	4,522,280	1,162,968	6,120,078	11,805,326	0.02892556%
3122	Oregon City School District 62	Schools	59,914,399	15,613,893	6,281,094	81,809,386	0.20045037%
3138	Canby Elementary School District 86	Schools	0	0	0	0	0.00000000%
3160	Gladstone School District 115	Schools	16,322,660	4,184,704	15,366,686	35,874,050	0.08789904%
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	16,474,375	4,276,357	13,834,007	34,584,739	0.08473995%
3186	Jewell School District 8	Schools	2,829,586	708,369	4,194,004	7,731,959	0.01894494%
3187	Seaside Schools	Schools	13,072,003	3,381,033	15,914,379	32,367,415	0.07930704%
3195	Warrenton-Hammond School District	Schools	8,376,814	2,056,011	10,629,532	21,062,357	0.05160725%
3230	Vernonia School District	Schools	4,519,873	1,150,305	6,810,553	12,480,731	0.03058044%
3241	Coquille School District 8	Schools	10,111,424	2,510,218	14,862,122	27,483,764	0.06734106%
3242	Coos Bay School District 9	Schools	20,603,303	5,287,999	27,061,897	52,953,199	0.12974658%
3245	North Bend Public Schools	Schools	16,154,966	4,066,515	19,808,555	40,030,036	0.09808209%
3252	Powers School District	Schools	1,555,389	410,130	2,428,234	4,393,753	0.01076563%
3257	Myrtle Point School District 41	Schools	4,578,547	1,154,000	6,832,429	12,564,976	0.03078686%
3264	Bandon School District	Schools	5,391,943	1,332,898	7,891,620	14,616,461	0.03581343%
3274	Crook County School District	Schools	25,657,966	6,454,199	26,268,957	58,381,122	0.14304614%
3275	Port Orford-Langlois School District 2Cj	Schools	2,369,466	565,820	3,350,019	6,285,305	0.01540033%
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	10,474,534	2,635,255	9,706,846	22,816,635	0.05590560%
3288	Central Curry School District 1	Schools	3,592,687	933,571	5,527,348	10,053,606	0.02463347%
3291	Bend-La Pine Public Schools	Schools	135,361,600	34,682,008	169,807,113	339,850,721	0.83270642%
3296	Sisters School District	Schools	10,111,825	2,620,595	11,038,553	23,770,973	0.05824393%
3307	Oakland School District	Schools	4,738,891	1,197,367	6,410,399	12,346,657	0.03025193%
3310	Roseburg Public Schools	Schools	40,511,941	10,392,524	6,291,879	57,196,344	0.14014319%
3316	Glide School District 12	Schools	6,311,817	1,586,336	7,810,344	15,708,497	0.03848915%
3318	Days Creek School District 15	Schools	1,854,279	467,395	2,767,283	5,088,957	0.01246903%
3319	South Umpqua School District	Schools	9,503,882	2,419,691	1,776,913	13,700,486	0.03356910%
3320	Camas Valley School District 21	Schools	2,136,360	526,715	2,781,333	5,444,408	0.01333996%
3321	North Douglas School District 22	Schools	2,703,324	669,852	3,965,960	7,339,136	0.01798244%
3324	Yoncalla School District 32	Schools	2,614,341	641,715	3,799,369	7,055,425	0.01728729%
3325	Elkton School District 34	Schools	2,244,108	566,573	3,354,479	6,165,160	0.01510595%
3331	Umpqua School District	Schools	0	0	0	0	0.00000000%
3335	Riddle School District	Schools	2,720,939	705,096	4,174,626	7,600,661	0.01862323%
3338	Glendale 77	Schools	2,747,060	678,098	4,014,781	7,439,939	0.01822943%
3349	Winston-Dillard Schools	Schools	11,016,572	2,796,548	3,437,048	17,250,168	0.04226657%
3353	Sutherlin School District 130	Schools	10,228,381	2,601,691	8,873,401	21,703,473	0.05317812%
3361	Arlington Public Schools	Schools	1,062,623	256,833	1,520,620	2,840,076	0.00695879%
3364	Condon Admin School District 25J	Schools	1,138,344	284,700	1,685,608	3,108,652	0.00761686%
3370	Prairie City School District 4	Schools	2,362,303	600,553	2,401,537	5,364,393	0.01314390%
3372	Monument School District 8	Schools	716,949	191,127	(125,265)	782,811	0.00191805%
3375	Dayville School District 16J	Schools	760,838	185,797	1,100,038	2,046,673	0.00501478%
3376	Long Creek Schools	Schools	496,482	129,257	765,287	1,391,026	0.00340831%
3392	Burns-Slater School District	Schools	0	0	0	0	0.00000000%
3394	Crane Elementary School	Schools	1,279,247	327,387	1,938,345	3,544,979	0.00868595%
3395	Pine Creek School	Schools	94,024	22,452	132,933	249,409	0.00061111%
3396	Diamond School District 7	Schools	140,481	35,009	207,277	382,767	0.00093786%
3397	Suntex School District	Schools	65,955	15,750	93,249	174,954	0.00042867%
3398	Drewsey School	Schools	137,006	32,717	193,703	363,426	0.00089047%
3399	Frenchglen School District	Schools	151,259	43,801	259,329	454,389	0.00111335%
3405	Fields-Trout Creek 33	Schools	210,209	50,197	297,199	557,605	0.00136625%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 40,812,789,649

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
3407	Crane Union High School	Schools	1,197,347	315,878	1,870,204	3,383,429	0.00829012%
3408	Burns Union High School	Schools	0	0	0	0	0.00000000%
3409	Hood River County School District	Schools	39,180,649	10,134,229	47,907,841	97,222,719	0.23821630%
3414	Phoenix-Talent School District	Schools	20,688,185	5,293,941	22,813,025	48,795,151	0.11955848%
3415	Ashland Public Schools	Schools	24,547,347	6,258,302	37,053,208	67,858,857	0.16626861%
3416	Central Point School District 6	Schools	35,809,711	9,113,165	53,955,853	98,878,729	0.24227388%
3417	Eagle Point School District 9	Schools	30,653,865	7,783,883	46,085,641	84,523,389	0.20710025%
3424	Rogue River School District	Schools	7,256,515	1,820,102	10,776,187	19,852,804	0.04864358%
3432	Prospect School District	Schools	2,043,922	519,953	3,078,457	5,642,332	0.01382491%
3439	Butte Falls School District	Schools	1,938,914	493,086	2,919,391	5,351,391	0.01311204%
3440	Pinehurst School	Schools	255,225	60,947	360,845	677,017	0.00165884%
3445	Culver School District 4	Schools	5,745,455	1,454,785	8,613,271	15,813,511	0.03874646%
3446	Ashwood School	Schools	35,147	8,393	14,173	57,713	0.00014141%
3447	Madras School District	Schools	30,839,108	7,836,326	11,874,754	50,550,188	0.12385869%
3451	Black Butte School District	Schools	392,616	93,755	406,479	892,850	0.00218767%
3453	Josephine County School District Cu	Schools	0	0	0	0	0.00000000%
3454	Grants Pass School District	Schools	48,980,286	12,495,038	73,978,734	135,454,058	0.33189120%
3455	Klamath Falls School District 1	Schools	0	0	0	0	0.00000000%
3456	Klamath County School District	Schools	57,540,458	14,642,478	86,692,976	158,875,912	0.38927972%
3457	Klamath Falls City Schools	Schools	24,718,392	6,372,131	37,727,149	68,817,672	0.16861791%
3460	Union School District 5	Schools	0	0	0	0	0.00000000%
3461	Lake County School District 7	Schools	6,493,471	1,643,429	682,995	8,819,895	0.02161062%
3462	Paisley School District	Schools	1,638,808	413,666	2,144,047	4,196,521	0.01028237%
3463	North Lake School District 14	Schools	2,564,766	664,277	3,645,149	6,874,192	0.01684323%
3464	Plush School District	Schools	132,434	39,270	232,503	404,207	0.00099039%
3465	Adel School District 21	Schools	205,164	53,757	318,279	577,200	0.00141426%
3470	Pleasant Hill School District	Schools	7,061,295	1,759,241	10,062,601	18,883,137	0.04626769%
3473	Eugene School District 4J	Schools	159,363,816	40,635,145	216,837,933	416,836,894	1.02133889%
3487	Springfield School District 19	Schools	80,991,882	20,845,872	3,191,624	105,029,378	0.25734428%
3494	Fern Ridge School District	Schools	8,436,930	2,152,105	8,868,356	19,457,391	0.04767474%
3498	Mapleton School District	Schools	2,072,816	507,952	3,007,407	5,588,175	0.01369222%
3502	Creswell School District 40	Schools	8,891,668	2,273,596	11,962,140	23,127,404	0.05666705%
3506	South Lane School District	Schools	25,864,662	6,502,631	(2,270,927)	30,096,366	0.07374249%
3510	Bethel School District	Schools	44,206,940	11,172,537	5,369,453	60,748,930	0.14884778%
3517	Crow-Applegate-Lorane District 66	Schools	2,890,322	725,494	4,295,395	7,911,211	0.01938415%
3519	McKenzie School District	Schools	2,922,363	712,157	4,216,434	7,850,954	0.01923650%
3520	Junction City School District 69	Schools	11,930,494	3,055,412	4,269,746	19,255,652	0.04718044%
3522	Lowell School District	Schools	3,810,900	932,666	5,521,987	10,265,553	0.02515278%
3524	Oakridge School District	Schools	4,546,499	1,157,888	791,042	6,495,429	0.01591518%
3527	Marcola School District 79	Schools	4,041,276	1,016,440	6,017,983	11,075,699	0.02713781%
3533	Triangle Lake Schools	Schools	2,914,475	756,167	4,476,996	8,147,638	0.01996344%
3537	Siuslaw School District 97J	Schools	12,896,738	3,277,890	15,687,936	31,862,564	0.07807005%
3579	Lincoln County School District	Schools	38,216,192	9,544,153	(8,029,540)	39,730,805	0.09734891%
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	5,421,791	1,379,828	8,169,476	14,971,095	0.03668236%
3618	Sweet Home School District 55	Schools	16,981,730	4,332,243	11,662,348	32,976,321	0.08079899%
3626	Wyatt School District 63Cj	Schools	0	0	0	0	0.00000000%
3647	Scio School District 95C	Schools	4,822,890	1,190,843	4,760,624	10,774,357	0.02639946%
3665	Santiam Canyon School District	Schools	5,338,093	1,363,592	6,129,088	12,830,773	0.03143812%
3676	Harrisburg High School	Schools	0	0	0	0	0.00000000%
3684	Ontario School District 8C	Schools	21,333,289	5,360,325	26,483,157	53,176,771	0.13029438%
3687	Juntura Grade School	Schools	107,474	25,664	151,949	285,087	0.00069852%
3689	Vale School District 15	Schools	0	0	0	0	0.00000000%
3694	Nyssa School District 26	Schools	10,388,821	2,640,522	15,633,603	28,662,946	0.07023030%
3696	Annex Elementary School	Schools	903,556	228,948	1,355,523	2,488,027	0.00609619%
3707	Adrian School District 61	Schools	2,492,856	637,913	3,776,860	6,907,629	0.01692516%
3709	Harper School District 66	Schools	1,477,063	380,065	2,250,230	4,107,358	0.01006390%
3712	W W Jones School	Schools	213,720	51,035	302,163	566,918	0.00138907%
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	6,386,204	1,651,490	5,540,577	13,578,271	0.03326965%
3730	North Marion School District 15	Schools	13,824,291	3,632,182	1,886,027	19,342,500	0.04739323%
3732	Marion Elementary School	Schools	0	0	0	0	0.00000000%
3735	Salem-Keizer Public Schools	Schools	365,498,260	93,110,758	414,957,471	873,566,489	2.14042337%
3750	St Paul School District	Schools	2,725,387	669,984	3,966,743	7,362,114	0.01803874%
3759	Eldriedge 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	5,078,771	1,319,882	7,814,560	14,213,213	0.03482539%
3781	Silver Crest School District 93	Schools	0	0	0	0	0.00000000%
3786	Woodburn School District	Schools	50,283,096	13,119,061	77,673,359	141,075,516	0.34566497%
3794	Detroit School District 123J	Schools	0	0	0	0	0.00000000%

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Exhibit G

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Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	40,812,789,649

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
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	20,508,439	5,261,642	12,020,596	37,790,677	0.09259518%
3818	Portland Public Schools	Schools	516,295,375	131,392,642	80,396,690	728,084,707	1.78396212%
3820	Parkrose School District	Schools	24,294,611	6,132,320	(9,905,134)	20,521,797	0.05028276%
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	98,398,056	25,482,835	100,582,488	224,463,379	0.54998294%
3842	Corbett School District 39	Schools	9,773,638	2,418,236	14,317,530	26,509,404	0.06495367%
3843	David Douglas School District	Schools	104,724,509	27,008,288	147,867,946	279,600,743	0.68508119%
3847	Riverdale School	Schools	6,168,438	1,617,420	7,249,407	15,035,265	0.03683959%
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	0	0	0	0	0.00000000%
3850	Dallas School District	Schools	23,592,760	6,035,531	1,238,290	30,866,581	0.07562968%
3859	Central School District 13J	Schools	28,197,394	7,276,869	32,320,373	67,794,636	0.16611125%
3865	Perrydale School District 21	Schools	2,406,977	623,361	3,690,701	6,721,039	0.01646797%
3887	Falls City School District	Schools	3,304,713	831,993	4,074,380	8,211,086	0.02011890%
3894	Sherman County School District 9	Schools	0	0	0	0	0.00000000%
3902	Tillamook Public Schools	Schools	16,818,875	4,126,421	2,429,853	23,375,149	0.05727408%
3920	Neah-Kah-Nie School District	Schools	8,728,129	2,238,462	13,253,147	24,219,738	0.05934350%
3927	Echo School District	Schools	2,889,753	733,603	711,358	4,334,714	0.01062097%
3928	Umatilla School District 6R	Schools	11,758,869	2,959,310	6,563,776	21,281,955	0.05214531%
3929	Ferndale School District 10	Schools	0	0	0	0	0.00000000%
3931	Pendleton School District 16R	Schools	22,268,687	5,958,931	19,272,360	47,499,978	0.11638503%
3935	Athena-Weston School District 29Rj	Schools	5,163,913	1,351,438	8,001,389	14,516,740	0.03556910%
3936	Milton-Freewater Elementary School District 31	Schools	0	0	0	0	0.00000000%
3942	Stanfield School District	Schools	4,174,381	1,066,033	4,226,141	9,466,555	0.02319507%
3944	Ukiah School	Schools	467,512	125,473	742,881	1,335,866	0.00327316%
3957	Helix School District	Schools	1,668,245	431,402	2,554,179	4,653,826	0.01140286%
3958	Pilot Rock School District 2R	Schools	2,869,093	729,633	3,245,008	6,843,734	0.01676860%
3959	Mcloughlin Union High School District	Schools	0	0	0	0	0.00000000%
3965	La Grande Public Schools	Schools	16,395,672	4,168,643	2,397,556	22,961,871	0.05626146%
3966	Union County School District	Schools	2,858,864	749,697	3,639,579	7,248,140	0.01775948%
3967	North Powder School District	Schools	2,414,292	621,128	3,677,478	6,712,898	0.01644803%
3969	Imbler School District	Schools	2,242,283	575,411	3,406,806	6,224,500	0.01525135%
3970	Cove School District	Schools	2,671,451	678,465	3,141,122	6,491,038	0.01590442%
3973	Elgin School District 23	Schools	2,337,329	591,443	3,501,728	6,430,500	0.01575609%
3986	Joseph School District 6	Schools	2,493,109	653,340	3,868,196	7,014,645	0.01718737%
3990	Wallowa School	Schools	1,861,299	474,388	2,808,687	5,144,374	0.01260481%
3993	Enterprise School District 21	Schools	3,134,134	792,619	4,692,820	8,619,573	0.02111978%
4003	Troy School District 54	Schools	73,747	17,611	104,266	195,624	0.00047932%
4008	Chenowith School District	Schools	0	0	0	0	0.00000000%
4012	Dufur Schools	Schools	3,392,765	870,296	5,034,422	9,297,483	0.02278081%
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	4,521,422	1,150,306	4,498,634	10,170,362	0.02491955%
4035	Banks School District	Schools	7,568,086	1,949,912	10,459,691	19,977,689	0.04894958%
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	364,593,483	94,570,629	423,792,793	882,956,905	2.16343189%
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	684,350	165,876	982,095	1,832,321	0.00448958%
4114	Fossil School District 21J	Schools	1,565,125	409,957	2,427,211	4,402,293	0.01078655%
4128	Yamhill Grade School	Schools	0	0	0	0	0.00000000%
4135	Newberg School District 29Jt	Schools	37,035,840	9,559,674	36,306,383	82,901,897	0.20312725%
4142	McMinnville Schools	Schools	51,688,424	13,277,079	64,610,556	129,576,059	0.31748886%
4144	Sheridan School District 48J	Schools	5,890,957	1,508,297	8,392,973	15,792,227	0.03869431%
4166	Yamhill-Carlton School District 1	Schools	7,059,415	1,799,532	1,513,226	10,372,173	0.02541403%
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	1,206,440	303,272	1,420,960	2,930,672	0.00718077%
4220	Jefferson County Education Service District	Schools	1,408,826	363,153	120,924	1,892,903	0.00463801%
4221	Marion Education Service District	Schools	0	0	0	0	0.00000000%
4223	InterMountain Education Service District	Schools	18,569,376	4,671,458	11,183,347	34,424,181	0.08434655%
4224	Wallowa County Region 18	Schools	1,906,713	495,136	2,931,525	5,333,374	0.01306790%
4225	Washington County Education Service District	Schools	0	0	0	0	0.00000000%
4226	North Central Education Service District	Schools	1,252,782	314,071	1,859,503	3,426,356	0.00839530%
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	9,133,053	2,313,679	13,698,483	25,145,215	0.06161112%
4237	Douglas Education Service District	Schools	20,609,474	5,106,472	28,498,423	54,214,369	0.13283671%
4238	Multnomah Education Service District	Schools	42,461,603	10,583,722	(5,483,358)	47,561,967	0.11653692%
4251	Clatsop County Education Service District	Schools	0	0	0	0	0.00000000%
4252	High Desert Education Service District	Schools	22,114,470	5,645,081	28,325,473	56,085,024	0.13742022%
4254	Willamette Education Service District	Schools	30,657,839	7,536,923	35,575,327	73,770,089	0.18075238%
4258	Hermiston School District 8R	Schools	43,298,170	11,074,193	(567,512)	53,804,851	0.13183331%
4259	Clackamas Education Service District	Schools	28,657,427	7,360,891	36,685,826	72,704,144	0.17814059%

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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, 2023 for use in June 30, 2025 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	40,812,789,649

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
4260	Greater Albany School District 8J	Schools	72,340,160	18,347,249	90,454,446	181,141,855	0.44383600%
4268	Lake Oswego School District	Schools	66,146,266	17,057,753	79,750,748	162,954,767	0.39927378%
4270	Silver Falls School District	Schools	30,586,093	7,888,134	7,793,795	46,268,022	0.11336648%
4271	Malheur Education Service District Region 14	Schools	4,956,494	1,247,507	7,386,050	13,590,051	0.03329851%
4272	Linn-Benton-Lincoln Education Service District	Schools	20,027,758	5,103,756	30,217,551	55,349,065	0.13561696%
4273	Double O School District	Schools	102,456	24,466	144,855	271,777	0.00066591%
4275	Tillamook County Education Service District	Schools	0	0	0	0	0.00000000%
4276	Lane County Education Service District	Schools	16,749,297	4,311,663	23,280,244	44,341,204	0.10864536%
4277	Mitchell School	Schools	977,613	241,498	1,429,823	2,648,934	0.00649045%
4279	St Helens School District 502	Schools	22,452,657	5,866,326	19,838,408	48,157,391	0.11799583%
4280	Northwest Regional Education Service District	Schools	52,345,290	13,175,923	78,010,018	143,531,231	0.35168199%
4286	Southern Oregon Education Service District	Schools	19,089,620	4,836,431	28,634,808	52,560,859	0.12878526%
4288	Medford School District 549C	Schools	88,040,451	22,324,768	119,950,445	230,315,664	0.56432228%
4291	Dayton Public Schools	Schools	6,373,625	1,642,511	5,198,195	13,214,331	0.03237792%
4293	Lake County Education Service District	Schools	1,086,478	278,292	1,647,668	3,012,438	0.00738111%
4294	Harney Education Service District Region XVII	Schools	1,989,907	498,595	2,952,008	5,440,510	0.01333040%
4295	Wasco County Education Service District	Schools	4,668,887	1,159,176	6,863,073	12,691,136	0.03109598%
4297	Yamhill Education Service District	Schools	0	0	0	0	0.00000000%
4306	Amity School District	Schools	6,169,288	1,584,802	4,938,257	12,692,347	0.03109894%
4307	Columbia School District 5J	Schools	0	0	0	0	0.00000000%
4309	Scappoose School District	Schools	16,759,502	4,267,702	25,267,567	46,294,771	0.11343202%
4311	Redmond School District 2J	Schools	55,312,153	14,147,463	8,133,335	77,592,951	0.19011920%
4312	Reedsport School District	Schools	5,173,862	1,298,319	6,090,025	12,562,206	0.03078007%
4313	Forest Grove School District	Schools	49,862,995	12,946,894	61,242,869	124,052,758	0.30395560%
4314	Willamina School District 30J	Schools	7,236,448	1,877,899	9,962,319	19,076,666	0.04674188%
4315	John Day School District	Schools	5,500,075	1,410,811	6,117,786	13,028,672	0.03192301%
4316	Tigard-Tualatin School District 23J	Schools	107,714,082	27,942,458	153,572,480	289,229,020	0.70867251%
4317	Sherwood School District 88J	Schools	36,554,823	9,398,607	50,236,914	96,190,344	0.23568677%
4320	Rainier School District 13	Schools	7,112,324	1,791,038	7,601,676	16,505,038	0.04044085%
4321	North Clackamas School District 12	Schools	152,412,834	39,727,602	177,363,939	369,504,375	0.90536417%
4323	Estacada School District 108	Schools	17,558,506	4,405,843	21,128,885	43,093,234	0.10558757%
4324	Centennial School District 28	Schools	46,942,139	12,215,166	72,321,712	131,479,017	0.32215151%
4326	Harney County School District 3	Schools	6,140,806	1,568,584	(7,905,077)	0	0.00000000%
4327	Jordan Valley School District 3	Schools	900,902	221,769	1,313,015	2,435,686	0.00596795%
4329	Gervais School District 1	Schools	7,863,188	2,018,884	2,075,629	11,957,701	0.02929891%
4330	Vale School District 84	Schools	7,954,156	2,035,355	12,050,623	22,040,134	0.05400301%
4331	Molalla River School District	Schools	19,026,623	4,929,704	11,674,203	35,630,530	0.08730236%
4332	Gresham-Barlow School District 10	Schools	83,419,349	21,851,575	92,054,369	197,325,293	0.48348886%
4333	Canby School District	Schools	37,014,760	9,661,130	36,194,045	82,869,935	0.20304894%
4334	Cascade School District 5	Schools	18,794,668	4,864,783	21,675,310	45,334,761	0.11107979%
4335	Milton-Freewater Unified School District 7	Schools	11,901,044	3,053,836	3,023,249	17,978,129	0.04405023%
4336	Nestucca Valley School District 101	Schools	5,338,165	1,373,703	7,171,256	13,883,124	0.03401660%
4337	Sherman County School District	Schools	2,233,045	550,584	1,411,783	4,195,412	0.01027965%
4338	Three Rivers U J School District	Schools	32,698,481	8,408,418	37,993,512	79,100,411	0.19381280%
4339	Lebanon Community School District	Schools	29,180,576	7,459,187	44,163,227	80,802,990	0.19798448%
4340	Monroe School District 1J	Schools	3,051,686	764,696	3,399,533	7,215,915	0.01768052%
4341	Hillsboro School District 1J	Schools	185,482,755	47,377,501	210,815,949	443,676,205	1.08710090%
4342	North Santiam School District 29J	Schools	15,840,888	4,028,925	1,094,411	20,964,224	0.05136680%
4343	Harrisburg Sschool District 7	Schools	5,888,552	1,459,665	8,642,163	15,990,380	0.03917983%
4344	South Wasco County School District 1	Schools	2,870,846	736,939	4,363,157	7,970,942	0.01953050%
4345	Oregon Trail School District 46	Schools	32,484,113	8,300,982	47,626,427	88,411,522	0.21662700%
4346	Knappa School District 4	Schools	5,061,869	1,254,482	7,427,347	13,743,698	0.03367498%
4347	Clatskanie School District 6J	Schools	6,678,661	1,648,771	9,761,795	18,089,227	0.04432245%
4348	Lourdes Charter School	Schools	239,869	59,349	351,384	650,602	0.00159411%
4350	Ridgeline Montessori	Schools	1,590,482	391,626	2,318,680	4,300,788	0.01053784%
4351	The Village School	Schools	406,838	98,030	580,402	1,085,270	0.00265914%
4352	Armadillo Technical Institute	Schools	440,274	105,136	622,473	1,167,883	0.00286156%
4354	Opal Charter School	Schools	0	0	0	0	0.00000000%
4355	Three Rivers Charter School	Schools	822,350	196,374	1,162,662	2,181,386	0.00534486%
4358	Detroit Lake Charter School	Schools	0	0	0	0	0.00000000%
4359	Willamette Leadership Academy	Schools	0	0	0	0	0.00000000%
4360	Luckiamute Valley Charter School	Schools	1,660,057	415,643	2,460,876	4,536,576	0.01111557%
4361	Rimrock Expeditionary Alternative Learning	Schools	0	0	0	0	0.00000000%
4362	Kings Valley Charter School	Schools	46,915	11,203	66,330	124,448	0.00030492%
4363	Multisensory Learning Academy	Schools	3,331,160	817,773	4,841,747	8,990,680	0.02202907%
4365	Mitch Charter School	Schools	1,193,755	285,064	1,687,765	3,166,584	0.00775880%
4366	Sand Ridge Charter School	Schools	1,759,511	428,588	2,537,521	4,725,620	0.01157877%
4367	Arthur Academy Charter School	Schools	5,629,210	1,371,459	8,119,930	15,120,599	0.03704868%
4369	Trillium Charter School	Schools	0	0	0	0	0.00000000%
4370	Howard Street Charter School, Inc.	Schools	860,942	218,174	1,291,731	2,370,847	0.00580908%
4371	The Lighthouse School	Schools	1,116,731	274,111	1,622,914	3,013,756	0.00738434%
4373	Sheridan Japanese School Foundation	Schools	0	0	0	0	0.00000000%
4374	Ione School District	Schools	1,104,679	295,606	1,750,181	3,150,466	0.00771931%
4375	Eddyville Charter School	Schools	1,794,074	447,264	2,648,093	4,889,431	0.01198014%
4376	Four Rivers Community School	Schools	2,578,758	637,962	3,777,146	6,993,866	0.01713646%
4378	Mosier Community School	Schools	1,358,589	324,426	1,920,811	3,603,826	0.00883014%
4379	Siletz Valley School	Schools	2,063,923	498,920	2,953,928	5,516,771	0.01351726%
4380	The Emerson School	Schools	813,201	199,434	1,067,694	2,080,329	0.00509725%
4381	North Wasco County School District 21	Schools	27,179,711	6,847,854	33,168,489	67,196,054	0.16464460%
4382	Self Enhancement Inc	Schools	0	0	0	0	0.00000000%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2023 for use in June 30, 2025 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	40,812,789,649

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
4383	City View Charter School	Schools	1,857,816	443,639	2,626,633	4,928,088	0.01207486%
4386	Nixyaawii Community School	Schools	804,137	209,459	1,240,132	2,253,728	0.00552211%
4388	West Lane Tech	Schools	513,738	136,601	808,765	1,459,104	0.00357511%
4390	Oregon Connections Academy	Schools	11,205,839	2,827,981	16,743,481	30,777,301	0.07541092%
4392	Eagleridge High School	Schools	958,235	233,508	1,382,519	2,574,262	0.00630749%
4393	Cascade Heights Public Charter School	Schools	1,471,439	357,902	2,119,011	3,948,352	0.00967430%
4395	Siletz Valley Early College Academy	Schools	0	0	0	0	0.00000000%
4396	Sweet Home Charter School	Schools	823,145	199,258	1,179,734	2,202,137	0.00539570%
4397	Springwater Environmental Sciences School	Schools	980,011	255,977	1,515,548	2,751,536	0.00674185%
4398	LEP High	Schools	0	0	0	0	0.00000000%
4400	Phoenix School	Schools	637,913	152,331	901,900	1,692,144	0.00414611%
4401	Ballston Community School	Schools	0	0	0	0	0.00000000%
4402	Sage Community School	Schools	0	0	0	0	0.00000000%
4403	Portland Village School	Schools	2,162,829	521,777	2,865,648	5,550,254	0.01359930%
4404	Alliance Charter Academy	Schools	2,220,490	557,818	3,004,079	5,782,387	0.01416808%
4405	Forest Grove Community School	Schools	1,168,881	285,473	1,625,363	3,079,717	0.00754596%
4407	Madrone Trail Public Charter School	Schools	1,438,296	343,459	2,033,503	3,815,258	0.00934819%
4408	Muddy Creek Charter School	Schools	684,477	163,450	967,732	1,815,659	0.00444875%
4409	Southwest Charter School	Schools	1,307,768	312,290	1,848,959	3,469,017	0.00849983%
4410	Ace Academy	Schools	0	0	0	0	0.00000000%
4411	Sherwood Charter School	Schools	1,104,459	278,724	1,650,228	3,033,411	0.00743250%
4412	Estacada Web Academy	Schools	4,469,845	1,111,600	6,581,394	12,162,839	0.02980154%
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	1,680,889	412,664	2,443,235	4,536,788	0.01111609%
4419	Silvies River Web Academy	Schools	3,613,564	884,015	5,233,941	9,731,520	0.02384429%
4420	Oregon Virtual Academy	Schools	5,138,645	1,257,545	7,445,481	13,841,671	0.03391503%
4421	Home Scholars Academy of Oakridge and Westfir	Schools	0	0	0	0	0.00000000%
4422	Redmond Proficiency Academy	Schools	4,858,931	1,213,251	7,183,233	13,255,415	0.03247858%
4423	Molalla River Academy	Schools	1,524,697	379,143	2,109,699	4,013,539	0.00983402%
4424	The Ivy School	Schools	1,670,612	398,936	2,361,960	4,431,508	0.01085814%
4429	Clackamas Web Academy	Schools	39,877	11,966	70,846	122,689	0.00030061%
4430	Clackamas Charter Alliance 2	Schools	115,162	28,616	169,427	313,205	0.00076742%
4431	Corbett Charter School	Schools	0	0	0	0	0.00000000%
4432	Renaissance Public Academy	Schools	0	0	0	0	0.00000000%
4433	Powell Butte Community Charter School	Schools	1,295,870	317,418	1,879,321	3,492,609	0.00855763%
4434	Logos Public Charter School	Schools	5,642,776	1,379,300	8,166,353	15,188,429	0.03721488%
4435	Sunny Wolf Charter School	Schools	1,115,364	266,345	1,576,934	2,958,643	0.00724930%
4436	Academy Of Arts & Academics	Schools	0	0	0	0	0.00000000%
4437	Center for Advance Learning	Schools	1,419,894	356,294	2,109,489	3,885,677	0.00952073%
4439	Homesource Family Charter	Schools	0	0	0	0	0.00000000%
4440	Sheridan Allprep Academy	Schools	2,053,304	520,759	2,786,676	5,360,739	0.01313495%
4441	Baker Web Academy	Schools	14,051,429	3,520,460	20,843,410	38,415,299	0.09412564%
4443	Knova Learning Oreogn	Schools	2,383,090	569,073	3,369,279	6,321,442	0.01548888%
4444	Bennett Pearson Academy, Inc.	Schools	892,092	227,241	1,345,416	2,464,749	0.00603916%
4446	Coburg Community Charter School	Schools	1,510,095	360,605	2,135,015	4,005,715	0.00981485%
4447	Arco Iris Spanish Immersion Charter School	Schools	1,376,472	328,696	1,946,095	3,651,263	0.00894637%
4448	Gresham Barlow Web Academy	Schools	4,301,130	1,054,725	6,244,655	11,600,510	0.02842371%
4449	Mosier Middle School	Schools	0	0	0	0	0.00000000%
4450	Sauvie Island Academy	Schools	1,366,304	340,577	2,016,434	3,723,315	0.00912291%
4451	River's Edge Academy Charter School	Schools	1,056,843	263,233	1,558,510	2,878,586	0.00705315%
4452	South Columbia Family School	Schools	299,252	71,460	423,091	793,803	0.00194499%
4453	Woodland Educational Initiative	Schools	1,265,422	302,178	1,789,088	3,356,688	0.00822460%
4454	Le Monde Immersion Charter School	Schools	2,418,497	582,784	3,450,458	6,451,739	0.01580813%
4455	Hope Chinese Charter School	Schools	2,318,446	560,653	3,319,429	6,198,528	0.01518771%
4456	Insight School of Oregon Charter	Schools	3,278,564	794,477	4,703,819	8,776,860	0.02150517%
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	2,074,884	508,004	3,007,713	5,590,601	0.01369816%
4460	Kairos Pdx	Schools	2,519,649	601,682	3,562,350	6,683,681	0.01637644%
4461	Mountain View Academy	Schools	0	0	0	0	0.00000000%
4462	Bend International School	Schools	1,410,517	336,826	1,994,229	3,741,572	0.00916765%
4463	Dallas Community School-Community Innovation Partners	Schools	1,023,567	255,599	1,513,314	2,792,480	0.00684217%
4464	The Valley School Of Southern Oregon	Schools	561,010	138,452	819,728	1,519,190	0.00372234%
4465	Bridge Educational Foundation	Schools	0	0	0	0	0.00000000%
4467	Cannon Beach Academy	Schools	264,281	65,925	390,318	720,524	0.00176544%
4468	Frontier Charter Academy	Schools	3,020,033	729,447	4,318,803	8,068,283	0.01976901%
4469	Desert Sky Montessori	Schools	849,870	202,946	1,201,571	2,254,387	0.00552373%
4470	Oregon Family School	Schools	3,916,727	957,094	5,666,617	10,540,438	0.02582631%
4471	Wahtonka Community School	Schools	0	0	0	0	0.00000000%
4472	Valley Inquiry Charter School	Schools	296,452	70,792	419,132	786,376	0.00192679%
4473	Willamette Connections Academy	Schools	2,305,302	554,909	3,285,421	6,145,632	0.01505810%
4474	Oregon for Quality Virtual Education Inc	Schools	1,758,815	446,564	2,643,950	4,849,329	0.01188189%
4475	Teach-NW	Schools	2,281,359	558,091	3,304,259	6,143,709	0.01505339%
4476	Kalmiopsis Community Arts High School	Schools	38,321	9,151	54,180	101,652	0.00024907%
4477	Virtual Preparatory Academy of Oregon	Schools	332,094	84,993	503,214	920,301	0.00225493%
4478	Whitmore Academy	Schools	0	0	0	0	0.00000000%
4479	Harmony Academy	Schools	772,876	184,560	1,092,715	2,050,151	0.00502331%
4480	Holla School	Schools	592,961	141,597	838,346	1,572,904	0.00385395%

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Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work.

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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	28.11295778%	28.07846903%	22,227,242,715	4,907,631,956	(5,973,317)	2,928,878,071	822,384,122	914,925,128	92,541,006	5.4	(1,106,170)	17,137,223
1039	SAIF	0.54312107%	0.56783809%	22,227,242,715	4,907,631,956	4,280,892	2,928,878,071	16,631,285	9,705,666	(6,925,619)	5.4	792,758	(1,282,522)
1179	Professional Liability Fund	0.03740086%	0.03773841%	22,227,242,715	4,907,631,956	58,463	2,928,878,071	1,105,312	929,280	(176,032)	5.4	10,826	(32,599)
1252	Oregon State University	2.25503950%	2.25742288%	22,227,242,715	4,907,631,956	412,793	2,928,878,071	66,117,164	61,013,208	(5,103,956)	5.4	76,443	(945,177)
1254	University of Oregon	1.84362083%	1.82891207%	22,227,242,715	4,907,631,956	(2,547,500)	2,928,878,071	53,566,605	58,409,539	4,842,934	5.4	(471,759)	896,840
2000	Lake County	0.04156782%	0.04088072%	22,227,242,715	4,907,631,956	(119,002)	2,928,878,071	1,197,346	1,122,705	(74,641)	5.4	(22,037)	(13,822)
2001	Clackamas County	1.71783769%	1.71347646%	22,227,242,715	4,907,631,956	(755,347)	2,928,878,071	50,185,636	55,999,574	5,813,938	5.4	(139,879)	1,076,655
2002	Curry County	0.09216524%	0.08825312%	22,227,242,715	4,907,631,956	(677,563)	2,928,878,071	2,584,826	2,102,503	(482,323)	5.4	(125,475)	(89,319)
2003	Douglas County	0.44328771%	0.42854781%	22,227,242,715	4,907,631,956	(2,552,893)	2,928,878,071	12,551,643	14,912,775	2,361,132	5.4	(472,758)	437,247
2004	Harney County	0.04366495%	0.04353311%	22,227,242,715	4,907,631,956	(22,834)	2,928,878,071	1,275,032	1,333,623	58,591	5.4	(4,229)	10,850
2005	Jackson County	0.39731626%	0.39407589%	22,227,242,715	4,907,631,956	(561,220)	2,928,878,071	11,542,002	12,726,615	1,184,613	5.4	(103,930)	219,373
2006	Jefferson County	0.04144388%	0.04210797%	22,227,242,715	4,907,631,956	115,018	2,928,878,071	1,233,291	1,394,893	161,602	5.4	21,300	29,926
2007	Klamath County	0.03664242%	0.03901396%	22,227,242,715	4,907,631,956	410,742	2,928,878,071	1,142,671	911,537	(231,134)	5.4	76,063	(42,803)
2008	Lane County	0.42723908%	0.48872370%	22,227,242,715	4,907,631,956	10,648,897	2,928,878,071	14,314,121	8,513,238	(5,800,883)	5.4	1,972,018	(1,074,238)
2009	Marion County	0.81431721%	0.78763215%	22,227,242,715	4,907,631,956	(4,621,748)	2,928,878,071	23,068,785	24,894,169	1,825,384	5.4	(855,879)	338,034
2011	Washington County	1.54098618%	1.45452850%	22,227,242,715	4,907,631,956	(14,974,133)	2,928,878,071	42,601,366	54,283,520	11,682,154	5.4	(2,772,988)	2,163,362
2012	Grant County	0.02459356%	0.02399860%	22,227,242,715	4,907,631,956	(103,045)	2,928,878,071	702,890	307,183	(395,707)	5.4	(19,082)	(73,279)
2013	Umatilla County	0.15434208%	0.16239990%	22,227,242,715	4,907,631,956	1,395,583	2,928,878,071	4,756,495	4,525,636	(230,859)	5.4	258,441	(42,752)
2014	Linn County	0.48506531%	0.46579771%	22,227,242,715	4,907,631,956	(3,337,073)	2,928,878,071	13,642,647	14,936,495	1,293,848	5.4	(617,976)	239,601
2015	Yamhill County	0.27634888%	0.26979640%	22,227,242,715	4,907,631,956	(1,134,865)	2,928,878,071	7,902,008	8,484,369	582,361	5.4	(210,160)	107,845
2016	Sherman County	0.01803892%	0.02072645%	22,227,242,715	4,907,631,956	465,470	2,928,878,071	607,052	686,431	79,379	5.4	86,198	14,700
2017	Columbia County	0.11606885%	0.12645203%	22,227,242,715	4,907,631,956	1,798,326	2,928,878,071	3,703,626	3,946,749	243,123	5.4	333,023	45,023
2018	Coos County	0.17603989%	0.17334119%	22,227,242,715	4,907,631,956	(467,405)	2,928,878,071	5,076,952	6,329,138	1,252,186	5.4	(86,556)	231,886
2020	Wasco County	0.03803431%	0.04188736%	22,227,242,715	4,907,631,956	667,333	2,928,878,071	1,226,830	1,012,992	(213,838)	5.4	123,580	(39,600)
2021	Baker County	0.05038592%	0.05136987%	22,227,242,715	4,907,631,956	170,416	2,928,878,071	1,504,561	1,627,832	123,271	5.4	31,559	22,828
2022	Gilliam County	0.01004296%	0.01433402%	22,227,242,715	4,907,631,956	743,194	2,928,878,071	419,826	370,224	(49,602)	5.4	137,629	(9,186)
2023	Morrow County Rural School District Board	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2027	Deschutes County	0.72389846%	0.73724251%	22,227,242,715	4,907,631,956	2,311,137	2,928,878,071	21,592,934	21,316,481	(276,453)	5.4	427,988	(51,195)
2028	Union County	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2035	Hood River County	0.06440918%	0.06796351%	22,227,242,715	4,907,631,956	615,596	2,928,878,071	1,990,568	1,384,593	(605,975)	5.4	113,999	(112,218)
2036	Clatsop County	0.14672687%	0.15116592%	22,227,242,715	4,907,631,956	768,826	2,928,878,071	4,427,465	4,117,825	(309,640)	5.4	142,375	(57,341)
2037	Polk County	0.21086039%	0.20680693%	22,227,242,715	4,907,631,956	(702,043)	2,928,878,071	6,057,123	7,953,994	1,896,871	5.4	(130,008)	351,272
2038	Multnomah County	3.40486459%	3.58931618%	22,227,242,715	4,907,631,956	31,946,298	2,928,878,071	105,126,694	99,381,728	(5,744,966)	5.4	5,915,981	(1,063,883)
2039	Malheur County	0.06375009%	0.06756786%	22,227,242,715	4,907,631,956	661,223	2,928,878,071	1,978,980	2,243,006	264,026	5.4	122,449	48,894
2040	Benton County	0.31235053%	0.28833815%	22,227,242,715	4,907,631,956	(4,158,851)	2,928,878,071	8,445,073	9,998,288	1,553,215	5.4	(770,158)	287,632
2042	Josephine County	0.21847609%	0.20202055%	22,227,242,715	4,907,631,956	(2,850,036)	2,928,878,071	5,916,936	7,245,757	1,328,821	5.4	(527,784)	246,078
2043	Lincoln County	0.04680995%	0.04570583%	22,227,242,715	4,907,631,956	(191,229)	2,928,878,071	1,338,668	1,229,781	(108,887)	5.4	(35,413)	(20,164)
2044	Crook County	0.03006356%	0.03170377%	22,227,242,715	4,907,631,956	284,077	2,928,878,071	928,565	1,191,214	262,649	5.4	52,607	48,639
2050	Wallowa County	0.00334216%	0.00282001%	22,227,242,715	4,907,631,956	(90,435)	2,928,878,071	82,595	83,095	500	5.4	(16,747)	93
2052	Tillamook County	0.00008366%	0.00008036%	22,227,242,715	4,907,631,956	(571)	2,928,878,071	2,354	9,114	6,760	5.4	(106)	1,252
2053	Community Counseling Solutions	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2099	State Judiciary	0.36360414%	0.35441560%	22,227,242,715	4,907,631,956	(1,591,420)	2,928,878,071	10,380,401	11,038,835	658,434	5.4	(294,707)	121,932
2100	City of Roseburg	0.11491457%	0.10374610%	22,227,242,715	4,907,631,956	(1,934,336)	2,928,878,071	3,038,597	3,785,035	746,438	5.4	(358,210)	138,229
2101	City of Salem	1.04147943%	1.05174561%	22,227,242,715	4,907,631,956	1,778,063	2,928,878,071	30,804,347	28,071,644	(2,732,703)	5.4	329,271	(506,056)
2102	City of Medford	0.38534715%	0.38196870%	22,227,242,715	4,907,631,956	(585,134)	2,928,878,071	11,187,397	11,232,090	44,693	5.4	(108,358)	8,276
2103	City of Albany	0.30313059%	0.28571285%	22,227,242,715	4,907,631,956	(3,016,685)	2,928,878,071	8,368,181	9,898,753	1,530,572	5.4	(558,645)	283,439
2104	City of Ashland	0.16480273%	0.16988373%	22,227,242,715	4,907,631,956	880,009	2,928,878,071	4,975,687	6,038,239	1,062,552	5.4	162,965	196,769
2105	City of Astoria	0.06891634%	0.06461272%	22,227,242,715	4,907,631,956	(745,370)	2,928,878,071	1,892,428	2,610,539	718,111	5.4	(138,031)	132,984
2106	City of Beaverton	0.56488189%	0.56041181%	22,227,242,715	4,907,631,956	(774,201)	2,928,878,071	16,413,779	15,964,447	(449,332)	5.4	(143,371)	(83,210)
2107	City of Bend	0.47864386%	0.49953124%	22,227,242,715	4,907,631,956	3,617,614	2,928,878,071	14,630,661	15,020,213	389,552	5.4	669,929	72,139
2109	City of Canby	0.06811404%	0.06141490%	22,227,242,715	4,907,631,956	(1,160,265)	2,928,878,071	1,798,768	1,963,339	164,571	5.4	(214,864)	30,476
2110	City of Coquille	0.00304094%	0.02169718%	22,227,242,715	4,907,631,956	3,231,188	2,928,878,071	635,484	698,624	63,140	5.4	598,368	11,693
2111	City of Eugene	1.36733446%	1.42374398%	22,227,242,715	4,907,631,956	9,769,910	2,928,878,071	41,699,725	42,146,842	447,117	5.4	1,809,243	82,799
2112	City Of Forest Grove	0.02490900%	0.03367318%	22,227,242,715	4,907,631,956	1,517,922	2,928,878,071	986,246	1,376,388	390,142	5.4	281,097	72,249
2113	City of Grants Pass	0.15371009%	0.14454129%	22,227,242,715	4,907,631,956	(1,588,000)	2,928,878,071	4,233,438	5,050,596	817,158	5.4	(294,074)	151,326
2114	City of Gresham	0.68814997%	0.68349306%	22,227,242,715	4,907,631,956	(806,559)	2,928,878,071	20,018,678	16,761,610	(3,257,068)	5.4	(149,363)	(603,161)
2115	City of Hillsboro	0.68620667%	0.70060428%	22,227,242,715	4,907,631,956	2,493,610	2,928,878,071	20,519,845	23,686,150	3,166,305	5.4	461,780	586,353
2117	City of McMinnville	0.13389159%	0.09243626%	22,227,242,715	4,907,631,956	(7,179,902)	2,928,878,071	2,707,345	3,797,449	1,090,104	5.4	(1,329,611)	201,871
2118	City of Ontario	0.04704334%	0.04175225%	22,227,242,715	4,907,631,956	(916,395)	2,928,878,071	1,222,872	978,014	(244,858)	5.4	(169,703)	(45,344)
2119	City of Oregon City	0.13428094%	0.13283404%	22,227,242,715	4,907,631,956	(250,597)	2,928,878,071	3,890,547	4,062,576	172,029	5.4	(46,407)	31,857

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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	0.28019224%	0.26635056%	22,227,242,715	4,907,631,956	(2,397,325)	2,928,878,071	7,801,083	10,050,083	2,249,000	5.4	(443,949)	416,481
2121	City of Portland	4.68333134%	4.90835555%	22,227,242,715	4,907,631,956	38,973,317	2,928,878,071	143,759,749	158,014,087	14,254,338	5.4	7,217,281	2,639,692
2122	City of Redmond	0.15574824%	0.15110260%	22,227,242,715	4,907,631,956	(804,607)	2,928,878,071	4,425,611	5,254,811	829,200	5.4	(149,001)	153,556
2123	City of St Helens	0.05421097%	0.05746076%	22,227,242,715	4,907,631,956	562,851	2,928,878,071	1,682,956	1,951,746	268,790	5.4	104,232	49,776
2125	City of Vernonia	0.00770568%	0.00638873%	22,227,242,715	4,907,631,956	(228,091)	2,928,878,071	187,118	208,241	21,123	5.4	(42,239)	3,912
2126	City of West Linn	0.08431099%	0.08503616%	22,227,242,715	4,907,631,956	125,596	2,928,878,071	2,490,605	2,674,675	184,070	5.4	23,259	34,087
2127	City of Cottage Grove	0.06675911%	0.06770081%	22,227,242,715	4,907,631,956	163,099	2,928,878,071	1,982,874	1,711,761	(271,113)	5.4	30,204	(50,206)
2128	City of Tillamook	0.01908799%	0.01992747%	22,227,242,715	4,907,631,956	145,394	2,928,878,071	583,651	777,268	193,617	5.4	26,925	35,855
2129	City of Sweet Home	0.01286010%	0.01463341%	22,227,242,715	4,907,631,956	307,130	2,928,878,071	428,595	258,148	(170,447)	5.4	56,876	(31,564)
2131	City of Drain	0.00366217%	0.00360251%	22,227,242,715	4,907,631,956	(10,333)	2,928,878,071	105,513	159,347	53,834	5.4	(1,914)	9,969
2132	Eugene Water & Electric Board	0.37456974%	0.39282598%	22,227,242,715	4,907,631,956	3,161,909	2,928,878,071	11,505,394	11,535,509	30,115	5.4	585,539	5,577
2135	McMinnville Water & Light Department	0.04885048%	0.05060588%	22,227,242,715	4,907,631,956	304,028	2,928,878,071	1,482,185	1,755,494	273,309	5.4	56,301	50,613
2138	City of Hood River	0.04077055%	0.04077216%	22,227,242,715	4,907,631,956	279	2,928,878,071	1,194,167	1,510,086	315,919	5.4	52	58,504
2139	City of Reedsport	0.01037918%	0.01264972%	22,227,242,715	4,907,631,956	393,249	2,928,878,071	370,495	304,756	(65,739)	5.4	72,824	(12,174)
2140	City of Lebanon	0.06777478%	0.06447753%	22,227,242,715	4,907,631,956	(571,072)	2,928,878,071	1,888,468	2,152,356	263,888	5.4	(105,754)	48,868
2142	City of Sherwood	0.08943076%	0.09244985%	22,227,242,715	4,907,631,956	522,894	2,928,878,071	2,707,743	3,312,712	604,969	5.4	96,832	112,031
2143	City of Oakland	0.00202926%	0.00196282%	22,227,242,715	4,907,631,956	(11,507)	2,928,878,071	57,489	76,105	18,616	5.4	(2,131)	3,447
2145	City of Vale	0.00547026%	0.00461694%	22,227,242,715	4,907,631,956	(147,792)	2,928,878,071	135,225	228,035	92,810	5.4	(27,369)	17,187
2146	City of Prineville	0.04297280%	0.04510616%	22,227,242,715	4,907,631,956	369,490	2,928,878,071	1,321,104	1,210,528	(110,576)	5.4	68,424	(20,477)
2147	City of Wheeler	0.00143284%	0.00136646%	22,227,242,715	4,907,631,956	(11,496)	2,928,878,071	40,022	64,778	24,756	5.4	(2,129)	4,584
2148	City of Klamath Falls	0.07970054%	0.07991030%	22,227,242,715	4,907,631,956	36,329	2,928,878,071	2,340,475	2,046,068	(294,407)	5.4	6,728	(54,520)
2149	City of Canyonville	0.00199251%	0.00230005%	22,227,242,715	4,907,631,956	53,265	2,928,878,071	67,366	57,060	(10,306)	5.4	9,864	(1,909)
2150	City of Bandon	0.02287358%	0.02118262%	22,227,242,715	4,907,631,956	(292,867)	2,928,878,071	620,413	825,270	204,857	5.4	(54,235)	37,936
2152	City of Coos Bay	0.10973550%	0.10837971%	22,227,242,715	4,907,631,956	(234,818)	2,928,878,071	3,174,310	2,921,564	(252,746)	5.4	(43,485)	(46,805)
2154	City of Pendleton	0.09239523%	0.09034321%	22,227,242,715	4,907,631,956	(355,401)	2,928,878,071	2,646,042	2,877,886	231,844	5.4	(65,815)	42,934
2155	City of Corvallis	0.31146706%	0.31573477%	22,227,242,715	4,907,631,956	739,150	2,928,878,071	9,247,486	8,948,687	(298,799)	5.4	136,880	(55,333)
2157	City of Monmouth	0.03402822%	0.03648992%	22,227,242,715	4,907,631,956	426,356	2,928,878,071	1,068,745	1,123,502	54,757	5.4	78,955	10,140
2158	City of Milton-Freewater	0.04498429%	0.04083804%	22,227,242,715	4,907,631,956	(718,114)	2,928,878,071	1,196,096	1,330,681	134,585	5.4	(132,984)	24,923
2159	City of Baker City	0.03749944%	0.02974081%	22,227,242,715	4,907,631,956	(1,343,765)	2,928,878,071	871,072	1,084,535	213,463	5.4	(248,845)	39,530
2160	City of Hermiston	0.07110167%	0.06608290%	22,227,242,715	4,907,631,956	(869,231)	2,928,878,071	1,935,488	2,590,921	655,433	5.4	(160,969)	121,376
2161	City of Pilot Rock	0.00315609%	0.00300566%	22,227,242,715	4,907,631,956	(26,053)	2,928,878,071	88,032	112,962	24,930	5.4	(4,825)	4,617
2162	City of Clatskanie	0.00869798%	0.00943622%	22,227,242,715	4,907,631,956	127,860	2,928,878,071	276,375	52,816	(223,559)	5.4	23,678	(41,400)
2163	City of Milwaukie	0.09557726%	0.09538790%	22,227,242,715	4,907,631,956	(32,797)	2,928,878,071	2,793,795	2,682,452	(111,343)	5.4	(6,074)	(20,619)
2165	City of Cornelius	0.03113458%	0.03264765%	22,227,242,715	4,907,631,956	262,058	2,928,878,071	956,210	919,403	(36,807)	5.4	48,529	(6,816)
2166	City of Nyssa	0.00567020%	0.00498487%	22,227,242,715	4,907,631,956	(118,696)	2,928,878,071	146,001	189,103	43,102	5.4	(21,981)	7,982
2167	City of Athena	0.00192085%	0.00205345%	22,227,242,715	4,907,631,956	22,965	2,928,878,071	60,143	47,599	(12,544)	5.4	4,253	(2,323)
2168	City of Oakridge	0.01558313%	0.01289059%	22,227,242,715	4,907,631,956	(466,337)	2,928,878,071	377,550	451,421	73,871	5.4	(86,359)	13,680
2170	City of Madras	0.01846850%	0.01992931%	22,227,242,715	4,907,631,956	253,007	2,928,878,071	583,705	709,147	125,442	5.4	46,853	23,230
2172	City of Sandy	0.05259761%	0.05016953%	22,227,242,715	4,907,631,956	(420,534)	2,928,878,071	1,469,404	1,657,041	187,637	5.4	(77,877)	34,748
2174	City of Mt Angel	0.00865112%	0.00890548%	22,227,242,715	4,907,631,956	44,054	2,928,878,071	260,831	240,339	(20,492)	5.4	8,158	(3,795)
2175	City of Umatilla	0.03053711%	0.03401857%	22,227,242,715	4,907,631,956	602,976	2,928,878,071	996,362	1,031,618	35,256	5.4	111,662	6,529
2176	City of Scappoose	0.02366392%	0.02586258%	22,227,242,715	4,907,631,956	380,799	2,928,878,071	757,483	810,361	52,878	5.4	70,518	9,792
2177	City of Condon	0.00184749%	0.00186309%	22,227,242,715	4,907,631,956	2,702	2,928,878,071	54,568	83,808	29,240	5.4	500	5,415
2178	City of Boardman	0.01396279%	0.01460934%	22,227,242,715	4,907,631,956	111,980	2,928,878,071	427,890	546,871	118,981	5.4	20,737	22,034
2179	City of Estacada	0.01286774%	0.01363166%	22,227,242,715	4,907,631,956	132,307	2,928,878,071	399,255	506,682	107,427	5.4	24,501	19,894
2180	City of Enterprise	0.00725390%	0.00783889%	22,227,242,715	4,907,631,956	101,318	2,928,878,071	229,592	235,703	6,111	5.4	18,763	1,132
2181	City of Central Point	0.05230015%	0.05373056%	22,227,242,715	4,907,631,956	247,742	2,928,878,071	1,573,703	1,762,593	188,890	5.4	45,878	34,980
2182	City of Cascade Locks	0.00793335%	0.00611207%	22,227,242,715	4,907,631,956	(315,438)	2,928,878,071	179,015	224,235	45,220	5.4	(58,414)	8,374
2183	City of Myrtle Point	0.01375240%	0.01400051%	22,227,242,715	4,907,631,956	42,972	2,928,878,071	410,058	420,694	10,636	5.4	7,958	1,970
2184	City of Port Orford	0.00510993%	0.00568826%	22,227,242,715	4,907,631,956	100,164	2,928,878,071	166,602	199,424	32,822	5.4	18,549	6,078
2185	City of Wood Village	0.00626550%	0.00790793%	22,227,242,715	4,907,631,956	284,462	2,928,878,071	231,614	218,471	(13,143)	5.4	52,678	(2,434)
2186	City of Chiloquin	0.00058050%	0.00043616%	22,227,242,715	4,907,631,956	(25,000)	2,928,878,071	12,775	37,642	24,867	5.4	(4,630)	4,605
2187	City of Philomath	0.01303840%	0.01275933%	22,227,242,715	4,907,631,956	(48,334)	2,928,878,071	373,705	412,180	38,475	5.4	(8,951)	7,125
2188	City of Talent	0.01467836%	0.01383857%	22,227,242,715	4,907,631,956	(145,449)	2,928,878,071	405,315	443,250	37,935	5.4	(26,935)	7,025
2189	City of Willamina	0.00000000%	0.00057421%	22,227,242,715	4,907,631,956	99,451	2,928,878,071	16,818	0	(16,818)	5.4	18,417	(3,114)
2191	City of Huntington	0.00113791%	0.00079755%	22,227,242,715	4,907,631,956	(58,949)	2,928,878,071	23,359	43,064	19,705	5.4	(10,916)	3,649
2192	City of North Plains	0.00741775%	0.00893192%	22,227,242,715	4,907,631,956	262,249	2,928,878,071	261,605	347,016	85,411	5.4	48,565	15,817
2193	City of Heppner	0.00223880%	0.00101411%	22,227,242,715	4,907,631,956	(212,112)	2,928,878,071	29,702	0	(29,702)	5.4	(39,280)	(5,500)
2194	City of Cave Junction	0.00607409%	0.00569296%	22,227,242,715	4,907,631,956	(66,010)	2,928,878,071	166,740	187,161	20,421	5.4	(12,224)	3,782
2195	City of Metolius	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	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 H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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	0.00757373%	0.00745809%	22,227,242,715	4,907,631,956	(20,029)	2,928,878,071	218,438	343,200	124,762	5.4	(3,709)	23,104
2197	City of Myrtle Creek	0.00982158%	0.01183044%	22,227,242,715	4,907,631,956	347,926	2,928,878,071	346,499	325,994	(20,505)	5.4	64,431	(3,797)
2198	City of Carlton	0.00630484%	0.00806483%	22,227,242,715	4,907,631,956	304,823	2,928,878,071	236,209	240,297	4,088	5.4	56,449	757
2199	City of Junction City	0.02668017%	0.02144520%	22,227,242,715	4,907,631,956	(906,676)	2,928,878,071	628,104	874,331	246,227	5.4	(167,903)	45,598
2200	City of Wallowa	0.00161724%	0.00168849%	22,227,242,715	4,907,631,956	12,340	2,928,878,071	49,454	44,305	(5,149)	5.4	2,285	(954)
2201	City of Coburg	0.00870427%	0.00888506%	22,227,242,715	4,907,631,956	31,312	2,928,878,071	260,233	258,003	(2,230)	5.4	5,799	(413)
2202	City of Dallas	0.05722811%	0.06283345%	22,227,242,715	4,907,631,956	970,823	2,928,878,071	1,840,315	2,320,621	480,306	5.4	179,782	88,946
2203	City of Rockaway Beach	0.00698611%	0.00893882%	22,227,242,715	4,907,631,956	338,202	2,928,878,071	261,807	282,960	21,153	5.4	62,630	3,917
2204	City of Burns	0.00517799%	0.00656173%	22,227,242,715	4,907,631,956	239,658	2,928,878,071	192,185	239,235	47,050	5.4	44,381	8,713
2205	City of Elgin	0.00479508%	0.00441903%	22,227,242,715	4,907,631,956	(65,131)	2,928,878,071	129,428	0	(129,428)	5.4	(12,061)	(23,968)
2206	City of Weston	0.00133215%	0.00066027%	22,227,242,715	4,907,631,956	(116,367)	2,928,878,071	19,339	29,288	9,949	5.4	(21,549)	1,842
2207	City of Mill City	0.00312703%	0.00309791%	22,227,242,715	4,907,631,956	(5,044)	2,928,878,071	90,734	100,855	10,121	5.4	(934)	1,874
2208	City of Fairview	0.01365379%	0.00922900%	22,227,242,715	4,907,631,956	(766,357)	2,928,878,071	270,306	314,572	44,266	5.4	(141,918)	8,197
2209	City of Monroe	0.00130753%	0.00074504%	22,227,242,715	4,907,631,956	(97,422)	2,928,878,071	21,821	36,332	14,511	5.4	(18,041)	2,687
2210	City of Helix	0.00005054%	0.00003546%	22,227,242,715	4,907,631,956	(2,611)	2,928,878,071	1,039	13,484	12,445	5.4	(484)	2,305
2211	City of Jefferson	0.00050823%	0.00138880%	22,227,242,715	4,907,631,956	152,511	2,928,878,071	40,676	0	(40,676)	5.4	28,243	(7,533)
2212	Town of Lakeview	0.00866875%	0.00876625%	22,227,242,715	4,907,631,956	16,888	2,928,878,071	256,753	96,181	(160,572)	5.4	3,127	(29,736)
2213	City of Stanfield	0.00225851%	0.00380557%	22,227,242,715	4,907,631,956	267,945	2,928,878,071	111,461	37,187	(74,274)	5.4	49,619	(13,754)
2214	City of Yamhill	0.00251391%	0.00509183%	22,227,242,715	4,907,631,956	446,486	2,928,878,071	149,133	184,714	35,581	5.4	82,683	6,589
2215	City of Powers	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	1,246	1,246	5.4	0	231
2216	City of Brookings	0.02918533%	0.02642401%	22,227,242,715	4,907,631,956	(478,250)	2,928,878,071	773,927	957,217	183,290	5.4	(88,565)	33,943
2217	City of Sutherlin	0.02951597%	0.02484728%	22,227,242,715	4,907,631,956	(808,599)	2,928,878,071	727,747	786,443	58,696	5.4	(149,741)	10,870
2218	City of Prairie City	0.00320161%	0.00383813%	22,227,242,715	4,907,631,956	110,243	2,928,878,071	112,414	70,860	(41,554)	5.4	20,415	(7,695)
2219	City of Sheridan	0.00773150%	0.00877066%	22,227,242,715	4,907,631,956	179,979	2,928,878,071	256,882	265,165	8,283	5.4	33,329	1,534
2220	City of Garibaldi	0.00428284%	0.00363940%	22,227,242,715	4,907,631,956	(111,442)	2,928,878,071	106,594	179,310	72,716	5.4	(20,637)	13,466
2221	City of Sisters	0.00879251%	0.01046245%	22,227,242,715	4,907,631,956	289,228	2,928,878,071	306,432	319,484	13,052	5.4	53,561	2,417
2222	City of Jacksonville	0.01387964%	0.01235635%	22,227,242,715	4,907,631,956	(263,828)	2,928,878,071	361,902	488,940	127,038	5.4	(48,857)	23,526
2223	City of Cannon Beach	0.02601583%	0.02537718%	22,227,242,715	4,907,631,956	(110,611)	2,928,878,071	743,267	897,624	154,357	5.4	(20,484)	28,585
2224	City of Falls City	0.00160756%	0.00176095%	22,227,242,715	4,907,631,956	26,566	2,928,878,071	51,576	59,407	7,831	5.4	4,920	1,450
2225	City of Echo	0.00120809%	0.00126639%	22,227,242,715	4,907,631,956	10,097	2,928,878,071	37,091	54,550	17,459	5.4	1,870	3,233
2226	City of Hines	0.00387815%	0.00442731%	22,227,242,715	4,907,631,956	95,112	2,928,878,071	129,671	163,547	33,876	5.4	17,613	6,273
2227	Town Of Bonanza	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2228	City of Turner	0.00620037%	0.00580712%	22,227,242,715	4,907,631,956	(68,110)	2,928,878,071	170,083	198,031	27,948	5.4	(12,613)	5,176
2229	City of John Day	0.00471834%	0.00297898%	22,227,242,715	4,907,631,956	(301,251)	2,928,878,071	87,251	61,502	(25,749)	5.4	(55,787)	(4,768)
2230	City of Union	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2231	City of Banks	0.00268521%	0.00332162%	22,227,242,715	4,907,631,956	110,224	2,928,878,071	97,286	95,792	(1,494)	5.4	20,412	(277)
2232	City of Joseph	0.00219554%	0.00234580%	22,227,242,715	4,907,631,956	26,025	2,928,878,071	68,706	95,129	26,423	5.4	4,819	4,893
2233	City of Lafayette	0.00465763%	0.00530161%	22,227,242,715	4,907,631,956	111,535	2,928,878,071	155,278	131,624	(23,654)	5.4	20,655	(4,380)
2234	City of Aumsville	0.01089109%	0.01079127%	22,227,242,715	4,907,631,956	(17,288)	2,928,878,071	316,063	322,755	6,692	5.4	(3,201)	1,239
2235	City of Amity	0.00214487%	0.00127867%	22,227,242,715	4,907,631,956	(150,022)	2,928,878,071	37,451	60,538	23,087	5.4	(27,782)	4,275
2236	City of Creswell	0.01026782%	0.01008344%	22,227,242,715	4,907,631,956	(31,934)	2,928,878,071	295,332	320,460	25,128	5.4	(5,914)	4,653
2237	City of Troutdale	0.03392565%	0.03310594%	22,227,242,715	4,907,631,956	(141,970)	2,928,878,071	969,633	1,029,456	59,823	5.4	(26,291)	11,078
2238	City of Warrenton	0.02692938%	0.02692483%	22,227,242,715	4,907,631,956	(788)	2,928,878,071	788,595	929,756	141,161	5.4	(146)	26,141
2240	City of Wilsonville	0.08738915%	0.08818863%	22,227,242,715	4,907,631,956	138,466	2,928,878,071	2,582,937	2,950,801	367,864	5.4	25,642	68,123
2241	City of Bay City	0.00661643%	0.00522657%	22,227,242,715	4,907,631,956	(240,719)	2,928,878,071	153,080	208,231	55,151	5.4	(44,578)	10,213
2242	City of Gaston	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2243	City Of Brownsville	0.00266124%	0.00257481%	22,227,242,715	4,907,631,956	(14,969)	2,928,878,071	75,413	0	(75,413)	5.4	(2,772)	(13,965)
2244	City of Lakeside	0.00191270%	0.00118750%	22,227,242,715	4,907,631,956	(125,601)	2,928,878,071	34,780	7,964	(26,816)	5.4	(23,259)	(4,966)
2245	City of Dundee	0.00624279%	0.00797558%	22,227,242,715	4,907,631,956	300,112	2,928,878,071	233,595	218,495	(15,100)	5.4	55,576	(2,796)
2246	City of Merrill	0.00000000%	0.00033274%	22,227,242,715	4,907,631,956	57,629	2,928,878,071	9,746	4,740	(5,006)	5.4	10,672	(927)
2247	City of Malin	0.00116606%	0.00154712%	22,227,242,715	4,907,631,956	65,998	2,928,878,071	45,313	74,353	29,040	5.4	12,222	5,378
2248	City of Fossil	0.00085804%	0.00077828%	22,227,242,715	4,907,631,956	(13,814)	2,928,878,071	22,795	25,024	2,229	5.4	(2,558)	413
2249	City of Phoenix	0.01396095%	0.01261441%	22,227,242,715	4,907,631,956	(233,216)	2,928,878,071	369,461	278,643	(90,818)	5.4	(43,188)	(16,818)
2250	City of Gold Beach	0.00600621%	0.00619441%	22,227,242,715	4,907,631,956	32,596	2,928,878,071	181,427	169,032	(12,395)	5.4	6,036	(2,295)
2251	City of Rogue River	0.00708390%	0.00621390%	22,227,242,715	4,907,631,956	(150,680)	2,928,878,071	181,998	337,252	155,254	5.4	(27,904)	28,751
2252	City of Dayton	0.00466766%	0.00576162%	22,227,242,715	4,907,631,956	189,470	2,928,878,071	168,751	151,541	(17,210)	5.4	35,087	(3,187)
2253	Town of Butte Falls	0.00087938%	0.00091671%	22,227,242,715	4,907,631,956	6,465	2,928,878,071	26,849	29,054	2,205	5.4	1,197	408
2254	City of Shady Cove	0.00152855%	0.00188744%	22,227,242,715	4,907,631,956	62,158	2,928,878,071	55,281	13,053	(42,228)	5.4	11,511	(7,820)
2255	Town of Canyon City	0.00103643%	0.00135471%	22,227,242,715	4,907,631,956	55,125	2,928,878,071	39,678	61,710	22,032	5.4	10,208	4,080
2256	City of Jordan Valley	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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
2257	City of Culver	0.00230863%	0.00235284%	22,227,242,715	4,907,631,956	7,658	2,928,878,071	68,912	130,259	61,347	5.4	1,418	11,361
2258	City of Adair Village	0.00324695%	0.00287905%	22,227,242,715	4,907,631,956	(63,719)	2,928,878,071	84,324	95,886	11,562	5.4	(11,800)	2,141
2259	Town Of Hammond	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2260	City of Riddle	0.00228107%	0.00223423%	22,227,242,715	4,907,631,956	(8,112)	2,928,878,071	65,438	117,087	51,649	5.4	(1,502)	9,565
2261	City of Waldport	0.00554653%	0.00556779%	22,227,242,715	4,907,631,956	3,683	2,928,878,071	163,074	214,813	51,739	5.4	682	9,581
2262	City of Dufur	0.00113094%	0.00106507%	22,227,242,715	4,907,631,956	(11,409)	2,928,878,071	31,195	28,770	(2,425)	5.4	(2,113)	(449)
2263	City of La Grande	0.02321488%	0.02239010%	22,227,242,715	4,907,631,956	(142,849)	2,928,878,071	655,779	712,672	56,893	5.4	(26,454)	10,536
2264	City of Gervais	0.00649371%	0.00610631%	22,227,242,715	4,907,631,956	(67,096)	2,928,878,071	178,846	228,848	50,002	5.4	(12,425)	9,260
2265	City of Westfir	0.00042426%	0.00040461%	22,227,242,715	4,907,631,956	(3,404)	2,928,878,071	11,851	10,396	(1,455)	5.4	(630)	(269)
2266	City of Irrigon	0.00463075%	0.00391510%	22,227,242,715	4,907,631,956	(123,947)	2,928,878,071	114,669	148,296	33,627	5.4	(22,953)	6,227
2267	City of Independence	0.03228845%	0.03038246%	22,227,242,715	4,907,631,956	(330,110)	2,928,878,071	889,865	1,066,820	176,955	5.4	(61,131)	32,769
2268	City of Harrisburg	0.00634457%	0.00629630%	22,227,242,715	4,907,631,956	(8,360)	2,928,878,071	184,411	210,307	25,896	5.4	(1,548)	4,796
2269	City of Durham	0.00075138%	0.00080299%	22,227,242,715	4,907,631,956	8,938	2,928,878,071	23,519	22,977	(542)	5.4	1,655	(100)
2270	City of Lyons	0.00045077%	0.00067485%	22,227,242,715	4,907,631,956	38,810	2,928,878,071	19,766	23,707	3,941	5.4	7,187	730
2271	City of Columbia City	0.00477897%	0.00376864%	22,227,242,715	4,907,631,956	(174,986)	2,928,878,071	110,379	173,834	63,455	5.4	(32,405)	11,751
2272	City of Aurora	0.00271055%	0.00263538%	22,227,242,715	4,907,631,956	(13,019)	2,928,878,071	77,187	60,289	(16,898)	5.4	(2,411)	(3,129)
2273	City of Silverton	0.02311010%	0.02329539%	22,227,242,715	4,907,631,956	32,092	2,928,878,071	682,294	861,498	179,204	5.4	5,943	33,186
2274	City of Gold Hill	0.00107234%	0.00112845%	22,227,242,715	4,907,631,956	9,718	2,928,878,071	33,051	0	(33,051)	5.4	1,800	(6,121)
2275	City of Toledo	0.02081752%	0.01699663%	22,227,242,715	4,907,631,956	(661,762)	2,928,878,071	497,811	418,149	(79,662)	5.4	(122,549)	(14,752)
2276	City of Newport	0.02258820%	0.02801564%	22,227,242,715	4,907,631,956	940,012	2,928,878,071	820,544	860,387	39,843	5.4	174,076	7,378
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2278	City of Springfield	0.28820932%	0.26507674%	22,227,242,715	4,907,631,956	(4,006,473)	2,928,878,071	7,763,775	8,852,316	1,088,541	5.4	(741,939)	201,582
2279	City of Keizer	0.09465955%	0.09469462%	22,227,242,715	4,907,631,956	6,074	2,928,878,071	2,773,490	2,620,972	(152,518)	5.4	1,125	(28,244)
2280	City of Winston	0.01602130%	0.01420015%	22,227,242,715	4,907,631,956	(315,415)	2,928,878,071	415,905	423,999	8,094	5.4	(58,410)	1,499
2281	City of Manzanita	0.00884314%	0.00962308%	22,227,242,715	4,907,631,956	135,082	2,928,878,071	281,848	312,451	30,603	5.4	25,015	5,667
2282	City of Eagle Point	0.01052511%	0.01094470%	22,227,242,715	4,907,631,956	72,671	2,928,878,071	320,557	302,170	(18,387)	5.4	13,458	(3,405)
2283	City of Maupin	0.00475630%	0.00444743%	22,227,242,715	4,907,631,956	(53,495)	2,928,878,071	130,260	89,617	(40,643)	5.4	(9,906)	(7,526)
2284	City of Halsey	0.00222264%	0.00236075%	22,227,242,715	4,907,631,956	23,920	2,928,878,071	69,143	61,348	(7,795)	5.4	4,430	(1,444)
2285	City of Veneta	0.00891955%	0.00816828%	22,227,242,715	4,907,631,956	(130,117)	2,928,878,071	239,239	290,567	51,328	5.4	(24,096)	9,505
2286	City of Millersburg	0.00389069%	0.00429479%	22,227,242,715	4,907,631,956	69,988	2,928,878,071	125,789	195,035	69,246	5.4	12,961	12,823
2287	City of King City	0.00488465%	0.00590025%	22,227,242,715	4,907,631,956	175,898	2,928,878,071	172,811	177,457	4,646	5.4	32,574	860
2288	City of Tualatin	0.11846521%	0.11033848%	22,227,242,715	4,907,631,956	(1,407,518)	2,928,878,071	3,231,680	3,754,545	522,865	5.4	(260,651)	96,827
2289	City Of St Paul	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2290	City of Molalla	0.02040931%	0.02177085%	22,227,242,715	4,907,631,956	235,813	2,928,878,071	637,642	669,132	31,490	5.4	43,669	5,831
2291	City of Florence	0.03094962%	0.03319504%	22,227,242,715	4,907,631,956	388,898	2,928,878,071	972,242	912,856	(59,386)	5.4	72,018	(10,997)
2292	City of North Bend	0.03435920%	0.03243703%	22,227,242,715	4,907,631,956	(332,912)	2,928,878,071	950,041	1,254,392	304,351	5.4	(61,650)	56,361
2293	City of Lowell	0.00290728%	0.00277636%	22,227,242,715	4,907,631,956	(22,675)	2,928,878,071	81,316	81,722	406	5.4	(4,199)	75
2294	City of Depoe Bay	0.00582734%	0.00652879%	22,227,242,715	4,907,631,956	121,488	2,928,878,071	191,220	212,011	20,791	5.4	22,498	3,850
2295	City of Tigard	0.06642118%	0.06922854%	22,227,242,715	4,907,631,956	486,224	2,928,878,071	2,027,620	2,124,250	96,630	5.4	90,041	17,894
2296	City of Happy Valley	0.04417088%	0.03970840%	22,227,242,715	4,907,631,956	(772,884)	2,928,878,071	1,163,011	1,348,897	185,886	5.4	(143,127)	34,423
2297	City of Rainier	0.00970807%	0.00833308%	22,227,242,715	4,907,631,956	(238,143)	2,928,878,071	244,066	217,389	(26,677)	5.4	(44,101)	(4,940)
2298	City of Lincoln City	0.07058829%	0.06618431%	22,227,242,715	4,907,631,956	(762,752)	2,928,878,071	1,938,458	2,015,344	76,886	5.4	(141,250)	14,238
2299	City of Dunes City	0.00043867%	0.00040662%	22,227,242,715	4,907,631,956	(5,551)	2,928,878,071	11,909	18,365	6,456	5.4	(1,028)	1,196
2300	City of Yachats	0.00445696%	0.00440934%	22,227,242,715	4,907,631,956	(8,248)	2,928,878,071	129,144	163,832	34,688	5.4	(1,527)	6,424
2301	City of Moro	0.00079963%	0.00132330%	22,227,242,715	4,907,631,956	90,697	2,928,878,071	38,758	26,757	(12,001)	5.4	16,796	(2,222)
2302	City of Mt. Vernon	0.00089728%	0.00070236%	22,227,242,715	4,907,631,956	(33,759)	2,928,878,071	20,571	39,206	18,635	5.4	(6,252)	3,451
2303	City of Woodburn	0.09556238%	0.09263296%	22,227,242,715	4,907,631,956	(507,364)	2,928,878,071	2,713,106	2,725,120	12,014	5.4	(93,956)	2,225
2304	City of Gladstone	0.03111817%	0.02614051%	22,227,242,715	4,907,631,956	(862,112)	2,928,878,071	765,624	1,019,581	253,957	5.4	(159,650)	47,029
2305	City of Elkton	0.00062171%	0.00061866%	22,227,242,715	4,907,631,956	(529)	2,928,878,071	18,120	22,184	4,064	5.4	(98)	753
2306	City of Imbler	0.00015725%	0.00014048%	22,227,242,715	4,907,631,956	(2,905)	2,928,878,071	4,114	906	(3,208)	5.4	(538)	(594)
2307	City of Yoncalla	0.00266976%	0.00235151%	22,227,242,715	4,907,631,956	(55,120)	2,928,878,071	68,873	82,916	14,043	5.4	(10,207)	2,601
2308	City of North Powder	0.00098334%	0.00091342%	22,227,242,715	4,907,631,956	(12,109)	2,928,878,071	26,753	30,328	3,575	5.4	(2,242)	662
2309	City of Gearhart	0.00851228%	0.01106931%	22,227,242,715	4,907,631,956	442,868	2,928,878,071	324,207	288,481	(35,726)	5.4	82,013	(6,616)
2400	Gilliam County Fire Services	0.00000000%	0.00024953%	22,227,242,715	4,907,631,956	43,218	2,928,878,071	7,308	9,206	1,898	5.4	8,003	351
2401	South Clackamas Transportation District	0.00000000%	0.00038556%	22,227,242,715	4,907,631,956	66,778	2,928,878,071	11,293	26,880	15,587	5.4	12,366	2,886
2402	Kernville Gleneden Beach Lincoln Beach Water District	0.00000000%	0.00023531%	22,227,242,715	4,907,631,956	40,755	2,928,878,071	6,892	50,111	43,219	5.4	7,547	8,004
2403	Central Coos Fire and Rescue	0.00152930%	0.00188155%	22,227,242,715	4,907,631,956	61,008	2,928,878,071	55,108	53,388	(1,720)	5.4	11,298	(319)
2404	North Gilliam County Health District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	35,654	35,654	5.4	0	6,603
2405	McMinnville Fire District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	2,049,232	2,049,232	5.4	0	379,487
2406	North Gilliam County Rural Fire Protection District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	27,817	27,817	5.4	0	5,151

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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
2407	Urban Flood Safety & Water Quality District	0.03168845%	0.02611985%	22,227,242,715	4,907,631,956	(964,461)	2,928,878,071	765,019	913,557	148,538	5.4	(178,604)	27,507
2408	Pleasant Hill Goshen Rural Fire Protection District	0.00328067%	0.00323801%	22,227,242,715	4,907,631,956	(7,389)	2,928,878,071	94,837	200,517	105,680	5.4	(1,368)	19,570
2409	Riddle Fire Protection District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	16,989	16,989	5.4	0	3,146
2501	Port of The Dalles	0.00103588%	0.00116847%	22,227,242,715	4,907,631,956	22,964	2,928,878,071	34,223	14,272	(19,951)	5.4	4,253	(3,695)
2507	Port of Astoria	0.00745295%	0.00683967%	22,227,242,715	4,907,631,956	(106,218)	2,928,878,071	200,326	249,868	49,542	5.4	(19,670)	9,174
2510	Horsefly Irrigation District	0.00117490%	0.00139362%	22,227,242,715	4,907,631,956	37,881	2,928,878,071	40,817	35,610	(5,207)	5.4	7,015	(964)
2511	Grants Pass Irrigation District	0.00536739%	0.00438048%	22,227,242,715	4,907,631,956	(170,929)	2,928,878,071	128,299	118,904	(9,395)	5.4	(31,654)	(1,740)
2512	Port of Portland	0.50338557%	0.52544696%	22,227,242,715	4,907,631,956	3,820,947	2,928,878,071	15,389,701	12,811,865	(2,577,836)	5.4	707,583	(477,377)
2513	Port of Coos Bay	0.01243511%	0.01323359%	22,227,242,715	4,907,631,956	138,293	2,928,878,071	387,596	359,968	(27,628)	5.4	25,610	(5,116)
2515	Klamath County Fire District 1	0.10952601%	0.10363722%	22,227,242,715	4,907,631,956	(1,019,916)	2,928,878,071	3,035,408	3,339,103	303,695	5.4	(188,873)	56,240
2518	Clackamas County Housing Authority	0.02304119%	0.02397282%	22,227,242,715	4,907,631,956	161,355	2,928,878,071	702,135	758,725	56,590	5.4	29,881	10,480
2519	Home Forward	0.18813025%	0.19276618%	22,227,242,715	4,907,631,956	802,925	2,928,878,071	5,645,886	6,855,614	1,209,728	5.4	148,690	224,024
2521	League of Oregon Cities	0.01879795%	0.01800522%	22,227,242,715	4,907,631,956	(137,297)	2,928,878,071	527,351	646,136	118,785	5.4	(25,425)	21,997
2522	Lane Council of Governments	0.15460184%	0.15447974%	22,227,242,715	4,907,631,956	(21,147)	2,928,878,071	4,524,523	5,520,720	996,197	5.4	(3,916)	184,481
2526	Clatskanie PUD	0.03212148%	0.03155442%	22,227,242,715	4,907,631,956	(98,213)	2,928,878,071	924,190	999,519	75,329	5.4	(18,188)	13,950
2527	Deschutes Valley Water District	0.01369519%	0.01382740%	22,227,242,715	4,907,631,956	22,899	2,928,878,071	404,988	377,243	(27,745)	5.4	4,241	(5,138)
2528	Columbia River Fire & Rescue	0.05809190%	0.04650148%	22,227,242,715	4,907,631,956	(2,007,415)	2,928,878,071	1,361,972	1,055,127	(306,845)	5.4	(371,744)	(56,823)
2529	East Fork Irrigation District	0.00464813%	0.00449016%	22,227,242,715	4,907,631,956	(27,359)	2,928,878,071	131,511	58,771	(72,740)	5.4	(5,066)	(13,470)
2530	River Road Water District	0.00285842%	0.00275400%	22,227,242,715	4,907,631,956	(18,085)	2,928,878,071	80,661	0	(80,661)	5.4	(3,349)	(14,937)
2531	Oregon School Boards Association	0.03343511%	0.02812539%	22,227,242,715	4,907,631,956	(919,623)	2,928,878,071	823,758	942,700	118,942	5.4	(170,301)	22,026
2533	Owyhee Irrigation District	0.01301213%	0.01190915%	22,227,242,715	4,907,631,956	(191,032)	2,928,878,071	348,804	362,918	14,114	5.4	(35,376)	2,614
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2536	Valley View Cemetery	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2538	Clackamas Vector Control	0.00250192%	0.00252547%	22,227,242,715	4,907,631,956	4,079	2,928,878,071	73,968	105,303	31,335	5.4	755	5,803
2540	West Extension Irrigation District	0.00142487%	0.00190993%	22,227,242,715	4,907,631,956	84,010	2,928,878,071	55,940	79,448	23,508	5.4	15,557	4,353
2541	Jackson County Vector Control District	0.00165906%	0.00137992%	22,227,242,715	4,907,631,956	(48,346)	2,928,878,071	40,416	63,719	23,303	5.4	(8,953)	4,315
2542	Rainbow Water District	0.00581377%	0.00547260%	22,227,242,715	4,907,631,956	(59,090)	2,928,878,071	160,286	196,482	36,196	5.4	(10,943)	6,703
2545	Council of Governments	0.09274097%	0.09828350%	22,227,242,715	4,907,631,956	959,945	2,928,878,071	2,878,604	2,365,970	(512,634)	5.4	177,768	(94,932)
2547	Metzger Water District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2549	Rogue River Fire District	0.01029590%	0.01201663%	22,227,242,715	4,907,631,956	298,024	2,928,878,071	351,952	351,590	(362)	5.4	55,190	(67)
2550	Nyssa Road Assessment District 2	0.00137930%	0.00126284%	22,227,242,715	4,907,631,956	(20,170)	2,928,878,071	36,987	80,072	43,085	5.4	(3,735)	7,979
2552	Winston-Dillard Fire District	0.13414553%	0.05324443%	22,227,242,715	4,907,631,956	(14,011,756)	2,928,878,071	1,559,464	2,274,500	715,036	5.4	(2,594,770)	132,414
2553	Tangent Rural Fire Protection District	0.00190686%	0.00251392%	22,227,242,715	4,907,631,956	105,140	2,928,878,071	73,630	127,673	54,043	5.4	19,470	10,008
2555	Monroe Fire Department	0.00169603%	0.00227241%	22,227,242,715	4,907,631,956	99,826	2,928,878,071	66,556	78,250	11,694	5.4	18,486	2,166
2556	Jackson County Fire District 5	0.05286862%	0.04555165%	22,227,242,715	4,907,631,956	(1,267,271)	2,928,878,071	1,334,152	1,594,253	260,101	5.4	(234,680)	48,167
2557	Estacada Fire Department	0.00898586%	0.01182451%	22,227,242,715	4,907,631,956	491,643	2,928,878,071	346,325	0	(346,325)	5.4	91,045	(64,134)
2559	Keizer Fire Department	0.04220181%	0.04202246%	22,227,242,715	4,907,631,956	(31,063)	2,928,878,071	1,230,787	1,576,944	346,157	5.4	(5,752)	64,103
2561	Jefferson Rural Fire Protection District	0.00406414%	0.00559360%	22,227,242,715	4,907,631,956	264,897	2,928,878,071	163,830	76,594	(87,236)	5.4	49,055	(16,155)
2562	Wy'East Fire District	0.00050684%	0.00050000%	22,227,242,715	4,907,631,956	(1,184)	2,928,878,071	14,644	57,979	43,335	5.4	(219)	8,025
2563	Central Oregon Irrigation District	0.01799755%	0.01534292%	22,227,242,715	4,907,631,956	(459,771)	2,928,878,071	449,375	590,439	141,064	5.4	(85,143)	26,123
2564	Illinois Valley Fire District	0.00725007%	0.00737766%	22,227,242,715	4,907,631,956	22,098	2,928,878,071	216,083	243,765	27,682	5.4	4,092	5,126
2567	Charleston Rural Fire Protection District	0.00264819%	0.00386068%	22,227,242,715	4,907,631,956	209,999	2,928,878,071	113,075	138,110	25,035	5.4	38,889	4,636
2568	Molalla Rural Fire Protection District 73	0.01669387%	0.01648615%	22,227,242,715	4,907,631,956	(35,976)	2,928,878,071	482,859	655,362	172,503	5.4	(6,662)	31,945
2569	Central Oregon Intergovernmental Council	0.02627757%	0.03422922%	22,227,242,715	4,907,631,956	1,377,195	2,928,878,071	1,002,532	738,028	(264,504)	5.4	255,036	(48,982)
2570	Port of St Helens	0.00480641%	0.00590072%	22,227,242,715	4,907,631,956	189,530	2,928,878,071	172,825	168,926	(3,899)	5.4	35,098	(722)
2571	Crystal Springs Water District	0.00545749%	0.00463604%	22,227,242,715	4,907,631,956	(142,272)	2,928,878,071	135,784	180,257	44,473	5.4	(26,347)	8,236
2572	Local Government Personnel Institute	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2575	Jefferson County Rural Fire Protection District 1	0.00178209%	0.00000000%	22,227,242,715	4,907,631,956	(308,650)	2,928,878,071	0	823,192	823,192	5.4	(57,157)	152,443
2576	Depoe Bay Rural Fire Protection District	0.01490536%	0.01118494%	22,227,242,715	4,907,631,956	(644,362)	2,928,878,071	327,593	353,437	25,844	5.4	(119,326)	4,786
2579	La Pine Rural Fire Protection District	0.02622126%	0.02548382%	22,227,242,715	4,907,631,956	(127,722)	2,928,878,071	746,390	878,668	132,278	5.4	(23,652)	24,496
2580	Marion County Fire District 1	0.05971347%	0.05605641%	22,227,242,715	4,907,631,956	(633,389)	2,928,878,071	1,641,824	2,490,466	848,642	5.4	(117,294)	157,156
2581	Port of Umatilla	0.00091770%	0.00102186%	22,227,242,715	4,907,631,956	18,040	2,928,878,071	29,929	61,051	31,122	5.4	3,341	5,763
2582	Talent Irrigation District	0.00379571%	0.00607971%	22,227,242,715	4,907,631,956	395,580	2,928,878,071	178,067	208,114	30,047	5.4	73,256	5,564
2585	Rogue River Valley Irrigation District	0.00350094%	0.00322423%	22,227,242,715	4,907,631,956	(47,925)	2,928,878,071	94,434	111,903	17,469	5.4	(8,875)	3,235
2587	Tualatin Valley Irrigation District	0.00374051%	0.00328002%	22,227,242,715	4,907,631,956	(79,754)	2,928,878,071	96,068	116,912	20,844	5.4	(14,769)	3,860
2588	Clatskanie Rural Fire Protection District	0.01853624%	0.01752708%	22,227,242,715	4,907,631,956	(174,782)	2,928,878,071	513,347	604,321	90,974	5.4	(32,367)	16,847
2589	West Slope Water District	0.00460466%	0.00512865%	22,227,242,715	4,907,631,956	90,754	2,928,878,071	150,212	198,740	48,528	5.4	16,806	8,987
2590	Redmond Fire & Rescue	0.05442844%	0.05742359%	22,227,242,715	4,907,631,956	518,748	2,928,878,071	1,681,867	2,064,795	382,928	5.4	96,064	70,913
2592	Medford Irrigation District	0.00365142%	0.00433373%	22,227,242,715	4,907,631,956	118,173	2,928,878,071	126,930	142,536	15,606	5.4	21,884	2,890
2594	Metro	0.64345414%	0.68753917%	22,227,242,715	4,907,631,956	7,635,356	2,928,878,071	20,137,184	20,596,028	458,844	5.4	1,413,955	84,971

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

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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
2595	Canby Fire District	0.02831846%	0.02487755%	22,227,242,715	4,907,631,956	(595,952)	2,928,878,071	728,633	1,046,464	317,831	5.4	(110,361)	58,858
2596	Bend Parks & Recreation	0.06645376%	0.06239903%	22,227,242,715	4,907,631,956	(702,264)	2,928,878,071	1,827,592	2,324,391	496,799	5.4	(130,049)	92,000
2597	Mapleton Water District	0.00077733%	0.00084564%	22,227,242,715	4,907,631,956	11,830	2,928,878,071	24,768	11,377	(13,391)	5.4	2,191	(2,480)
2598	Marion County Housing Authority	0.00380599%	0.00645502%	22,227,242,715	4,907,631,956	458,801	2,928,878,071	189,060	0	(189,060)	5.4	84,963	(35,011)
2599	South Suburban Sanitary District	0.00769785%	0.00698715%	22,227,242,715	4,907,631,956	(123,090)	2,928,878,071	204,645	220,552	15,907	5.4	(22,794)	2,946
2600	Winston-Dillard Water District	0.00475333%	0.00440312%	22,227,242,715	4,907,631,956	(60,655)	2,928,878,071	128,962	140,913	11,951	5.4	(11,232)	2,213
2601	Baker Valley Irrigation District	0.00000000%	0.00002891%	22,227,242,715	4,907,631,956	5,007	2,928,878,071	847	0	(847)	5.4	927	(157)
2602	Aumsville Rural Fire Protection District	0.00229053%	0.00116609%	22,227,242,715	4,907,631,956	(194,749)	2,928,878,071	34,153	100,164	66,011	5.4	(36,065)	12,224
2603	Corbett Water District	0.00182121%	0.00136357%	22,227,242,715	4,907,631,956	(79,262)	2,928,878,071	39,937	81,347	41,410	5.4	(14,678)	7,669
2604	Netarts-Oceanside Sanitary District	0.00304405%	0.00361686%	22,227,242,715	4,907,631,956	99,208	2,928,878,071	105,933	94,513	(11,420)	5.4	18,372	(2,115)
2605	Scio Fire District	0.00071082%	0.00183951%	22,227,242,715	4,907,631,956	195,485	2,928,878,071	53,877	88,966	35,089	5.4	36,201	6,498
2606	West Valley Housing Authority	0.00748576%	0.00740909%	22,227,242,715	4,907,631,956	(13,279)	2,928,878,071	217,003	177,652	(39,351)	5.4	(2,459)	(7,287)
2607	Hoodland Fire District 74	0.01200650%	0.01197255%	22,227,242,715	4,907,631,956	(5,880)	2,928,878,071	350,661	498,381	147,720	5.4	(1,089)	27,356
2608	Gaston Rural Fire Protection District	0.00223979%	0.00218543%	22,227,242,715	4,907,631,956	(9,415)	2,928,878,071	64,009	71,764	7,755	5.4	(1,744)	1,436
2610	Turner Fire District	0.00734080%	0.00760771%	22,227,242,715	4,907,631,956	46,228	2,928,878,071	222,821	162,455	(60,366)	5.4	8,561	(11,179)
2611	Burnt River Irrigation District	0.00041297%	0.00036630%	22,227,242,715	4,907,631,956	(8,083)	2,928,878,071	10,728	10,544	(184)	5.4	(1,497)	(34)
2612	Community Services Consortium	0.05620032%	0.05766420%	22,227,242,715	4,907,631,956	253,538	2,928,878,071	1,688,914	1,619,387	(69,527)	5.4	46,951	(12,875)
2613	Polk Soil & Water Conservation District	0.00048676%	0.00153757%	22,227,242,715	4,907,631,956	181,997	2,928,878,071	45,034	55,204	10,170	5.4	33,703	1,883
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2615	Humanities Council	0.00032971%	0.00030839%	22,227,242,715	4,907,631,956	(3,693)	2,928,878,071	9,032	0	(9,032)	5.4	(684)	(1,673)
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2617	Clean Water Services	0.27044390%	0.26385404%	22,227,242,715	4,907,631,956	(1,141,338)	2,928,878,071	7,727,963	7,397,722	(330,241)	5.4	(211,359)	(61,156)
2618	Estacada Cemetery District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2619	Comprehensive Options For Drug Abusers	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2620	Jackson County Fire District 4	0.00548702%	0.00611508%	22,227,242,715	4,907,631,956	108,777	2,928,878,071	179,103	216,011	36,908	5.4	20,144	6,835
2623	Evans Valley Fire District 6	0.00131331%	0.00138937%	22,227,242,715	4,907,631,956	13,174	2,928,878,071	40,693	33,531	(7,162)	5.4	2,440	(1,326)
2624	Klamath Vector Control	0.00099734%	0.00097105%	22,227,242,715	4,907,631,956	(4,554)	2,928,878,071	28,441	34,323	5,882	5.4	(843)	1,089
2625	Port of Newport	0.01179697%	0.01365667%	22,227,242,715	4,907,631,956	322,093	2,928,878,071	399,987	403,315	3,328	5.4	59,647	616
2626	Tillamook Peoples Utility District	0.08145226%	0.08615465%	22,227,242,715	4,907,631,956	814,436	2,928,878,071	2,523,365	2,687,114	163,749	5.4	150,821	30,324
2628	McKenzie Fire And Rescue	0.00537100%	0.00567226%	22,227,242,715	4,907,631,956	52,177	2,928,878,071	166,134	209,144	43,010	5.4	9,662	7,965
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2630	Sheridan Fire District	0.01096214%	0.01304092%	22,227,242,715	4,907,631,956	360,036	2,928,878,071	381,953	417,284	35,331	5.4	66,673	6,543
2631	Arch Cape Water-Sanitary District	0.00110643%	0.00067746%	22,227,242,715	4,907,631,956	(74,296)	2,928,878,071	19,842	16,766	(3,076)	5.4	(13,759)	(570)
2632	Umpqua Regional Council of Governments	0.00076554%	0.00072374%	22,227,242,715	4,907,631,956	(7,239)	2,928,878,071	21,197	0	(21,197)	5.4	(1,341)	(3,925)
2633	Port of Cascade Locks	0.00587364%	0.00516025%	22,227,242,715	4,907,631,956	(123,557)	2,928,878,071	151,137	137,260	(13,877)	5.4	(22,881)	(2,570)
2637	Northeast Oregon Housing Authority	0.01096714%	0.01031069%	22,227,242,715	4,907,631,956	(113,695)	2,928,878,071	301,988	210,789	(91,199)	5.4	(21,055)	(16,889)
2638	North Douglas County Fire and EMS	0.00394562%	0.00442868%	22,227,242,715	4,907,631,956	83,664	2,928,878,071	129,711	232,328	102,617	5.4	15,493	19,003
2641	Suburban East Salem Water District	0.00241056%	0.00215186%	22,227,242,715	4,907,631,956	(44,806)	2,928,878,071	63,025	90,461	27,436	5.4	(8,297)	5,081
2642	Dexter Rural Fire Protection District	0.00066706%	0.00192565%	22,227,242,715	4,907,631,956	217,983	2,928,878,071	56,400	92,095	35,695	5.4	40,367	6,610
2643	Sweet Home Cemetery	0.00064008%	0.00056021%	22,227,242,715	4,907,631,956	(13,834)	2,928,878,071	16,408	14,016	(2,392)	5.4	(2,562)	(443)
2644	Lakeside Water District	0.00081499%	0.00070292%	22,227,242,715	4,907,631,956	(19,410)	2,928,878,071	20,588	27,392	6,804	5.4	(3,594)	1,260
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00225358%	0.00247440%	22,227,242,715	4,907,631,956	38,245	2,928,878,071	72,472	133,796	61,324	5.4	7,082	11,356
2646	Keno Rural Fire Protection District	0.00567977%	0.00506728%	22,227,242,715	4,907,631,956	(106,081)	2,928,878,071	148,414	48,474	(99,940)	5.4	(19,645)	(18,507)
2647	Crooked River Ranch Rural Fire Protection District	0.00327771%	0.00351147%	22,227,242,715	4,907,631,956	40,486	2,928,878,071	102,847	152,448	49,601	5.4	7,497	9,185
2648	Black Butte Ranch Rural Fire Protection District	0.01060605%	0.01001057%	22,227,242,715	4,907,631,956	(103,135)	2,928,878,071	293,197	259,006	(34,191)	5.4	(19,099)	(6,332)
2649	Colton Fire Department	0.00022402%	0.00047220%	22,227,242,715	4,907,631,956	42,984	2,928,878,071	13,830	0	(13,830)	5.4	7,960	(2,561)
2651	Imbler Rural Fire Protection District	0.00004970%	0.00007686%	22,227,242,715	4,907,631,956	4,704	2,928,878,071	2,251	2,638	387	5.4	871	72
2652	The Oregon Consortium	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2653	Umatilla Fire Department	0.00645020%	0.00471704%	22,227,242,715	4,907,631,956	(300,177)	2,928,878,071	138,156	169,422	31,266	5.4	(55,588)	5,790
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2655	North Bay Rural Fire Protection District	0.00063459%	0.00083712%	22,227,242,715	4,907,631,956	35,077	2,928,878,071	24,518	31,510	6,992	5.4	6,496	1,295
2657	Mid-Willamette Valley Senior Service Agency	0.13967654%	0.13777731%	22,227,242,715	4,907,631,956	(328,939)	2,928,878,071	4,035,329	4,741,111	705,782	5.4	(60,915)	130,700
2658	Salem Metropolitan Communication Agency	0.00185203%	0.00120029%	22,227,242,715	4,907,631,956	(112,879)	2,928,878,071	35,155	0	(35,155)	5.4	(20,904)	(6,510)
2659	Silverton Fire District	0.00631182%	0.00476512%	22,227,242,715	4,907,631,956	(267,883)	2,928,878,071	139,565	223,419	83,854	5.4	(49,608)	15,529
2660	Tualatin Valley Fire & Rescue	0.61145755%	0.64891271%	22,227,242,715	4,907,631,956	6,487,088	2,928,878,071	19,005,862	20,708,557	1,702,695	5.4	1,201,313	315,314
2661	Lincoln County 911	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2662	East Central Oregon Association of Counties	0.00045620%	0.00044052%	22,227,242,715	4,907,631,956	(2,716)	2,928,878,071	12,902	0	(12,902)	5.4	(503)	(2,389)
2663	Metropolitan Area Communications Commission	0.00745641%	0.00766718%	22,227,242,715	4,907,631,956	36,504	2,928,878,071	224,562	229,233	4,671	5.4	6,760	865
2664	Applegate Valley Rural Fire Protection District 9	0.00794499%	0.00870041%	22,227,242,715	4,907,631,956	130,835	2,928,878,071	254,824	291,742	36,918	5.4	24,229	6,837
2665	N NE Community Mental Health Center	0.00084429%	0.00062497%	22,227,242,715	4,907,631,956	(37,986)	2,928,878,071	18,305	0	(18,305)	5.4	(7,034)	(3,390)

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

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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
2666	Central City Concern	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2667	Mental Health Services West Inc	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2669	Roseburg Urban Sanitary Authority	0.00899937%	0.00961203%	22,227,242,715	4,907,631,956	106,110	2,928,878,071	281,525	309,488	27,963	5.4	19,650	5,178
2670	Mt Hood Community Mental Health Ctr	0.00215044%	0.00206963%	22,227,242,715	4,907,631,956	(13,996)	2,928,878,071	60,617	0	(60,617)	5.4	(2,592)	(11,225)
2671	Columbia 911 Communications District	0.01211038%	0.01276757%	22,227,242,715	4,907,631,956	113,822	2,928,878,071	373,947	416,843	42,896	5.4	21,078	7,944
2672	Rockwood Water PUD	0.01542977%	0.01467949%	22,227,242,715	4,907,631,956	(129,946)	2,928,878,071	429,944	559,971	130,027	5.4	(24,064)	24,079
2673	Port Orford Library	0.00063322%	0.00059507%	22,227,242,715	4,907,631,956	(6,607)	2,928,878,071	17,429	21,115	3,686	5.4	(1,224)	683
2674	Nestucca Rural Fire District	0.00791789%	0.00817423%	22,227,242,715	4,907,631,956	44,396	2,928,878,071	239,413	261,244	21,831	5.4	8,221	4,043
2676	Woodburn Fire District	0.02468751%	0.01963472%	22,227,242,715	4,907,631,956	(875,124)	2,928,878,071	575,077	941,126	366,049	5.4	(162,060)	67,787
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2678	Central Oregon Regional Housing Authority	0.00692395%	0.00605167%	22,227,242,715	4,907,631,956	(151,076)	2,928,878,071	177,246	220,469	43,223	5.4	(27,977)	8,004
2679	Columbia River Public Utility District	0.04698316%	0.04537384%	22,227,242,715	4,907,631,956	(278,728)	2,928,878,071	1,328,944	1,428,610	99,666	5.4	(51,616)	18,457
2681	Cloverdale Rural Fire Protection District	0.00410654%	0.00379599%	22,227,242,715	4,907,631,956	(53,787)	2,928,878,071	111,180	132,025	20,845	5.4	(9,961)	3,860
2684	Parkdale Fire District	0.00199122%	0.00185363%	22,227,242,715	4,907,631,956	(23,830)	2,928,878,071	54,291	63,035	8,744	5.4	(4,413)	1,619
2685	Oregon Community College Association	0.00386079%	0.00338416%	22,227,242,715	4,907,631,956	(82,550)	2,928,878,071	99,118	89,757	(9,361)	5.4	(15,287)	(1,734)
2686	Weston Cemetery	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2687	Columbia Drainage Vector Control District	0.00179205%	0.00204066%	22,227,242,715	4,907,631,956	43,058	2,928,878,071	59,768	64,601	4,833	5.4	7,974	895
2688	Polk County Fire District 1	0.01546451%	0.01432630%	22,227,242,715	4,907,631,956	(197,133)	2,928,878,071	419,600	544,520	124,920	5.4	(36,506)	23,133
2689	Redmond Area Park & Recreation District	0.00400595%	0.00425336%	22,227,242,715	4,907,631,956	42,850	2,928,878,071	124,576	128,803	4,227	5.4	7,935	783
2692	Siuslaw Public Library	0.00385801%	0.00389102%	22,227,242,715	4,907,631,956	5,717	2,928,878,071	113,963	130,975	17,012	5.4	1,059	3,150
2693	City-County Insurance Services	0.03917550%	0.04379334%	22,227,242,715	4,907,631,956	799,792	2,928,878,071	1,282,654	1,406,725	124,071	5.4	148,110	22,976
2694	Philomath Fire Department	0.00619153%	0.00623587%	22,227,242,715	4,907,631,956	7,680	2,928,878,071	182,641	227,266	44,625	5.4	1,422	8,264
2695	Washington County Consolidated Communications Agency	0.07177450%	0.06374559%	22,227,242,715	4,907,631,956	(1,390,576)	2,928,878,071	1,867,031	2,177,712	310,681	5.4	(257,514)	57,534
2696	Stayton Fire District	0.00469928%	0.00799128%	22,227,242,715	4,907,631,956	570,162	2,928,878,071	234,055	303,591	69,536	5.4	105,586	12,877
2697	Oregon Museum Park	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00206406%	0.00208205%	22,227,242,715	4,907,631,956	3,116	2,928,878,071	60,981	73,886	12,905	5.4	577	2,390
2699	Chetco Library Board	0.00316345%	0.00296396%	22,227,242,715	4,907,631,956	(34,551)	2,928,878,071	86,811	103,762	16,951	5.4	(6,398)	3,139
2700	Lowell Rural Fire Protection District	0.00202960%	0.00212831%	22,227,242,715	4,907,631,956	17,096	2,928,878,071	62,336	46,196	(16,140)	5.4	3,166	(2,989)
2701	Sisters-Camp Sherman Rural Fire Protection District	0.00806005%	0.00755523%	22,227,242,715	4,907,631,956	(87,433)	2,928,878,071	221,283	0	(221,283)	5.4	(16,191)	(40,978)
2702	Banks Fire District 13	0.00231277%	0.00377472%	22,227,242,715	4,907,631,956	253,203	2,928,878,071	110,557	104,083	(6,474)	5.4	46,889	(1,199)
2703	Westport Sewer District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	1,088	1,088	5.4	0	201
2705	Lebanon Fire District	0.04024619%	0.03880948%	22,227,242,715	4,907,631,956	(248,832)	2,928,878,071	1,136,682	1,369,611	232,929	5.4	(46,080)	43,135
2707	Clatskanie Library	0.00083227%	0.00078303%	22,227,242,715	4,907,631,956	(8,529)	2,928,878,071	22,934	29,986	7,052	5.4	(1,579)	1,306
2708	Milton-Freewater Cemetery District 3	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2709	Scappoose Public Library	0.00141462%	0.00140123%	22,227,242,715	4,907,631,956	(2,318)	2,928,878,071	41,040	39,497	(1,543)	5.4	(429)	(286)
2710	Klamath County Emergency Communications District	0.00736452%	0.00690731%	22,227,242,715	4,907,631,956	(79,187)	2,928,878,071	202,307	253,899	51,592	5.4	(14,664)	9,554
2712	Jefferson County EMS	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	5,709	5,709	5.4	0	1,057
2713	Port of Tillamook Bay	0.00838514%	0.00792412%	22,227,242,715	4,907,631,956	(79,847)	2,928,878,071	232,088	223,426	(8,662)	5.4	(14,786)	(1,604)
2714	Winchester Bay Sanitary District	0.00090534%	0.00088616%	22,227,242,715	4,907,631,956	(3,322)	2,928,878,071	25,955	33,854	7,899	5.4	(615)	1,463
2715	Jackson County Fire District 3	0.07333257%	0.06325852%	22,227,242,715	4,907,631,956	(1,744,787)	2,928,878,071	1,852,765	1,998,113	145,348	5.4	(323,109)	26,916
2716	Neskowin Water District	0.00184554%	0.00174277%	22,227,242,715	4,907,631,956	(17,799)	2,928,878,071	51,044	65,144	14,100	5.4	(3,296)	2,611
2717	Ice Fountain Water District	0.00565442%	0.00543457%	22,227,242,715	4,907,631,956	(38,078)	2,928,878,071	159,172	81,855	(77,317)	5.4	(7,051)	(14,318)
2718	Curry Library	0.00139527%	0.00140579%	22,227,242,715	4,907,631,956	1,822	2,928,878,071	41,174	21,823	(19,351)	5.4	337	(3,584)
2719	Human Solutions, Inc	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2720	Tri-Met	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2721	Klamath Housing Authority	0.00785832%	0.00609112%	22,227,242,715	4,907,631,956	(306,072)	2,928,878,071	178,401	215,926	37,525	5.4	(56,680)	6,949
2722	Tillamook 9-1-1	0.00553033%	0.00557468%	22,227,242,715	4,907,631,956	7,682	2,928,878,071	163,276	151,023	(12,253)	5.4	1,423	(2,269)
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2724	Nehalem Bay Wastewater Agency	0.00434315%	0.00386424%	22,227,242,715	4,907,631,956	(82,945)	2,928,878,071	113,179	101,986	(11,193)	5.4	(15,360)	(2,073)
2725	West Valley Fire District	0.00161369%	0.00161838%	22,227,242,715	4,907,631,956	812	2,928,878,071	47,400	0	(47,400)	5.4	150	(8,778)
2726	Yamhill Communications Agency	0.00857999%	0.00916765%	22,227,242,715	4,907,631,956	101,781	2,928,878,071	268,509	271,913	3,404	5.4	18,848	630
2728	Baker County Library District	0.00425955%	0.00470110%	22,227,242,715	4,907,631,956	76,474	2,928,878,071	137,689	171,199	33,510	5.4	14,162	6,206
2731	Canby Utility Board	0.01780128%	0.01788364%	22,227,242,715	4,907,631,956	14,264	2,928,878,071	523,790	642,838	119,048	5.4	2,641	22,046
2732	Umatilla County Special Library District	0.00071707%	0.00118204%	22,227,242,715	4,907,631,956	80,531	2,928,878,071	34,621	46,002	11,381	5.4	14,913	2,108
2733	Wiard Memorial Park District	0.00178650%	0.00156388%	22,227,242,715	4,907,631,956	(38,556)	2,928,878,071	45,804	0	(45,804)	5.4	(7,140)	(8,482)
2734	Seal Rock Water District	0.00550497%	0.00507669%	22,227,242,715	4,907,631,956	(74,176)	2,928,878,071	148,690	168,208	19,518	5.4	(13,736)	3,614
2736	Wasco 9-1-1	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2737	Portland Energy Conservation Inc	0.00045670%	0.00044193%	22,227,242,715	4,907,631,956	(2,558)	2,928,878,071	12,944	0	(12,944)	5.4	(474)	(2,397)

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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
2739	Scappoose Rural Fire Protection District	0.02617471%	0.02531406%	22,227,242,715	4,907,631,956	(149,061)	2,928,878,071	741,418	983,874	242,456	5.4	(27,604)	44,899
2740	Neskowin Regional Sanitary Authority	0.00000000%	0.00002312%	22,227,242,715	4,907,631,956	4,004	2,928,878,071	677	0	(677)	5.4	741	(125)
2741	Port of Garibaldi	0.00104791%	0.00436848%	22,227,242,715	4,907,631,956	575,110	2,928,878,071	127,947	135,348	7,401	5.4	106,502	1,371
2742	Amity Fire District	0.00144226%	0.00134682%	22,227,242,715	4,907,631,956	(16,530)	2,928,878,071	39,447	0	(39,447)	5.4	(3,061)	(7,305)
2743	Douglas Soil & Water Conservation District	0.00007521%	0.00047713%	22,227,242,715	4,907,631,956	69,612	2,928,878,071	13,975	0	(13,975)	5.4	12,891	(2,588)
2745	Clackamas County Fire District	0.38204966%	0.36665153%	22,227,242,715	4,907,631,956	(2,666,896)	2,928,878,071	10,738,776	12,342,109	1,603,333	5.4	(493,870)	296,914
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2747	Salem Housing Authority	0.02551916%	0.02535922%	22,227,242,715	4,907,631,956	(27,700)	2,928,878,071	742,741	1,014,100	271,359	5.4	(5,130)	50,252
2749	Black Butte Ranch Police	0.00230788%	0.00376029%	22,227,242,715	4,907,631,956	251,552	2,928,878,071	110,134	48,335	(61,799)	5.4	46,584	(11,444)
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2751	Lane Regional Air Protection Agency	0.00492154%	0.00477642%	22,227,242,715	4,907,631,956	(25,134)	2,928,878,071	139,896	166,706	26,810	5.4	(4,654)	4,965
2752	Mist-Birkenfeld Rural Fire Protection District	0.00253003%	0.00223077%	22,227,242,715	4,907,631,956	(51,830)	2,928,878,071	65,337	74,634	9,297	5.4	(9,598)	1,722
2753	Linn-Benton Housing Authority	0.01302618%	0.01303265%	22,227,242,715	4,907,631,956	1,121	2,928,878,071	381,710	358,639	(23,071)	5.4	208	(4,272)
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2757	City of Stayton	0.00619437%	0.00752482%	22,227,242,715	4,907,631,956	230,429	2,928,878,071	220,393	237,956	17,563	5.4	42,672	3,252
2758	Mohawk Valley Rural Fire District	0.00280082%	0.00265720%	22,227,242,715	4,907,631,956	(24,874)	2,928,878,071	77,826	116,443	38,617	5.4	(4,606)	7,151
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00279033%	0.00257332%	22,227,242,715	4,907,631,956	(37,585)	2,928,878,071	75,369	162,209	86,840	5.4	(6,960)	16,081
2761	Clackamas River Water	0.02629854%	0.02604070%	22,227,242,715	4,907,631,956	(44,657)	2,928,878,071	762,700	906,853	144,153	5.4	(8,270)	26,695
2763	Junction City Fire Department	0.00548448%	0.00643907%	22,227,242,715	4,907,631,956	165,332	2,928,878,071	188,593	226,686	38,093	5.4	30,617	7,054
2765	Green Sanitary	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2766	Southwest Lincoln County Water District	0.00292830%	0.00299851%	22,227,242,715	4,907,631,956	12,160	2,928,878,071	87,823	90,384	2,561	5.4	2,252	474
2767	Springfield Utility Board	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2768	Lake County Library District	0.00062231%	0.00079997%	22,227,242,715	4,907,631,956	30,770	2,928,878,071	23,430	38,737	15,307	5.4	5,698	2,835
2771	Harbor Water PUD	0.00310293%	0.00295936%	22,227,242,715	4,907,631,956	(24,866)	2,928,878,071	86,676	70,888	(15,788)	5.4	(4,605)	(2,924)
2772	Umatilla County Soil & Water District	0.00054376%	0.00055931%	22,227,242,715	4,907,631,956	2,693	2,928,878,071	16,382	17,979	1,597	5.4	499	296
2773	Housing Authority of Jackson County	0.02667491%	0.02848937%	22,227,242,715	4,907,631,956	314,257	2,928,878,071	834,419	986,220	151,801	5.4	58,196	28,111
2774	Oregon Trail Library District	0.00243111%	0.00255891%	22,227,242,715	4,907,631,956	22,134	2,928,878,071	74,947	104,725	29,778	5.4	4,099	5,514
2776	Rainier Cemetery District	0.00054690%	0.00096495%	22,227,242,715	4,907,631,956	72,405	2,928,878,071	28,262	36,387	8,125	5.4	13,408	1,505
2777	City of Newberg	0.05845270%	0.06150811%	22,227,242,715	4,907,631,956	529,184	2,928,878,071	1,801,498	1,850,860	49,362	5.4	97,997	9,141
2778	Mulino Water District 23	0.00059932%	0.00061286%	22,227,242,715	4,907,631,956	2,346	2,928,878,071	17,950	29,143	11,193	5.4	434	2,073
2779	Brownsville Rural Fire Protection District	0.00075811%	0.00065247%	22,227,242,715	4,907,631,956	(18,297)	2,928,878,071	19,110	51,346	32,236	5.4	(3,388)	5,970
2780	Nehalem Bay Health District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2781	North Bend Coos-Curry Housing Authority	0.00666486%	0.00637913%	22,227,242,715	4,907,631,956	(49,488)	2,928,878,071	186,837	225,084	38,247	5.4	(9,164)	7,083
2783	Tillamook Fire District	0.00191971%	0.00129739%	22,227,242,715	4,907,631,956	(107,784)	2,928,878,071	37,999	23,219	(14,780)	5.4	(19,960)	(2,737)
2784	Eisenschmidt Pool	0.00171703%	0.00149528%	22,227,242,715	4,907,631,956	(38,406)	2,928,878,071	43,795	51,841	8,046	5.4	(7,112)	1,490
2785	Fern Ridge Community Library	0.00165898%	0.00164823%	22,227,242,715	4,907,631,956	(1,861)	2,928,878,071	48,275	42,895	(5,380)	5.4	(345)	(996)
2786	Seal Rock Rural Fire Protection District	0.00246092%	0.00195814%	22,227,242,715	4,907,631,956	(87,079)	2,928,878,071	57,352	129,894	72,542	5.4	(16,126)	13,434
2788	Port of Hood River	0.01006190%	0.00911367%	22,227,242,715	4,907,631,956	(164,229)	2,928,878,071	266,928	321,496	54,568	5.4	(30,413)	10,105
2789	Farmers Irrigation District	0.00471508%	0.00427022%	22,227,242,715	4,907,631,956	(77,048)	2,928,878,071	125,070	60,813	(64,257)	5.4	(14,268)	(11,899)
2790	Silver Falls Library District	0.00383339%	0.00378524%	22,227,242,715	4,907,631,956	(8,339)	2,928,878,071	110,865	125,977	15,112	5.4	(1,544)	2,799
2792	North Wasco County Parks And Recreation District	0.00267697%	0.00426971%	22,227,242,715	4,907,631,956	275,857	2,928,878,071	125,055	120,049	(5,006)	5.4	51,085	(927)
2793	North Lincoln Fire & Rescue District 1	0.02025591%	0.02028329%	22,227,242,715	4,907,631,956	4,742	2,928,878,071	594,073	796,496	202,423	5.4	878	37,486
2796	West Side Rural Fire Protection District	0.00225938%	0.00188897%	22,227,242,715	4,907,631,956	(64,154)	2,928,878,071	55,326	61,298	5,972	5.4	(11,880)	1,106
2797	Vernonia Fire	0.00128345%	0.00186374%	22,227,242,715	4,907,631,956	100,503	2,928,878,071	54,587	34,055	(20,532)	5.4	18,612	(3,802)
2798	Fairview Water District	0.00107125%	0.00076821%	22,227,242,715	4,907,631,956	(52,484)	2,928,878,071	22,500	32,179	9,679	5.4	(9,719)	1,792
2799	Sublimity Fire District	0.00121920%	0.00203684%	22,227,242,715	4,907,631,956	141,612	2,928,878,071	59,657	54,087	(5,570)	5.4	26,224	(1,031)
2801	Coburg Rural Fire Protection District	0.00234664%	0.00199982%	22,227,242,715	4,907,631,956	(60,068)	2,928,878,071	58,572	106,324	47,752	5.4	(11,124)	8,843
2802	Rural Road Assessment District 3	0.00202435%	0.00196183%	22,227,242,715	4,907,631,956	(10,828)	2,928,878,071	57,460	62,784	5,324	5.4	(2,005)	986
2803	Southwestern Polk County Rural Fire Protection District	0.00112767%	0.00462223%	22,227,242,715	4,907,631,956	605,244	2,928,878,071	135,379	200,274	64,895	5.4	112,082	12,018
2804	Aurora Rural Fire Protection District	0.00925604%	0.00806803%	22,227,242,715	4,907,631,956	(205,759)	2,928,878,071	236,303	327,918	91,615	5.4	(38,104)	16,966
2806	Multnomah County Rural Fire Protection District 14	0.00026447%	0.00027434%	22,227,242,715	4,907,631,956	1,710	2,928,878,071	8,035	8,099	64	5.4	317	12
2808	Lifeways	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2809	Juntura Road District 4	0.00010026%	0.00018893%	22,227,242,715	4,907,631,956	15,358	2,928,878,071	5,534	3,969	(1,565)	5.4	2,844	(290)
2810	Sutherlin Water Control District	0.00074837%	0.00068884%	22,227,242,715	4,907,631,956	(10,310)	2,928,878,071	20,175	20,390	215	5.4	(1,909)	40
2811	Mid-Columbia Center For Living	0.04719284%	0.05294400%	22,227,242,715	4,907,631,956	996,079	2,928,878,071	1,550,665	1,888,321	337,656	5.4	184,459	62,529
2812	Workforce Development Board	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2814	The Job Council	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2815	Hermiston Rural Fire Protection District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	1,372	1,372	5.4	0	254
2816	Odell Sanitary District	0.00275515%	0.00268419%	22,227,242,715	4,907,631,956	(12,290)	2,928,878,071	78,617	87,059	8,442	5.4	(2,276)	1,563
2817	Wickiup Water District	0.00176372%	0.00201833%	22,227,242,715	4,907,631,956	44,097	2,928,878,071	59,114	48,361	(10,753)	5.4	8,166	(1,991)

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

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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
2818	Netarts Water District	0.00202092%	0.00163476%	22,227,242,715	4,907,631,956	(66,882)	2,928,878,071	47,880	51,268	3,388	5.4	(12,386)	627
2819	Harrisburg Fire and Rescue	0.00279121%	0.00238450%	22,227,242,715	4,907,631,956	(70,440)	2,928,878,071	69,839	97,619	27,780	5.4	(13,044)	5,144
2820	Central Oregon Coast Fire & Rescue District	0.00602830%	0.00617036%	22,227,242,715	4,907,631,956	24,604	2,928,878,071	180,722	151,854	(28,868)	5.4	4,556	(5,346)
2821	Tillamook County Soil And Water Conservation District	0.00065012%	0.00060877%	22,227,242,715	4,907,631,956	(7,162)	2,928,878,071	17,830	25,469	7,639	5.4	(1,326)	1,415
2822	Deschutes County Rural Fire Protection District 2	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	54,585	54,585	5.4	0	10,108
2823	Lyons Fire District	0.00114747%	0.00142439%	22,227,242,715	4,907,631,956	47,962	2,928,878,071	41,719	35,740	(5,979)	5.4	8,882	(1,107)
2824	Glide Fire Department	0.00146630%	0.00127986%	22,227,242,715	4,907,631,956	(32,290)	2,928,878,071	37,486	44,133	6,647	5.4	(5,980)	1,231
2825	Northern Oregon Corrections	0.03176436%	0.03500765%	22,227,242,715	4,907,631,956	561,725	2,928,878,071	1,025,331	817,354	(207,977)	5.4	104,023	(38,514)
2826	Wasco County Soil-Water Conservation District	0.00462614%	0.00465555%	22,227,242,715	4,907,631,956	5,093	2,928,878,071	136,355	138,180	1,825	5.4	943	338
2828	Deschutes Public Library District	0.03134621%	0.03071965%	22,227,242,715	4,907,631,956	(108,517)	2,928,878,071	899,741	1,211,757	312,016	5.4	(20,096)	57,781
2829	Hubbard Rural Fire Protection District	0.00336897%	0.00357845%	22,227,242,715	4,907,631,956	36,281	2,928,878,071	104,808	85,834	(18,974)	5.4	6,719	(3,514)
2830	Netarts-Oceanside Rural Fire Protection District	0.00161074%	0.00165731%	22,227,242,715	4,907,631,956	8,065	2,928,878,071	48,541	26,394	(22,147)	5.4	1,494	(4,101)
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2832	Careoregon	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2833	Boardman Rural Fire Protection District	0.00676882%	0.00894463%	22,227,242,715	4,907,631,956	376,843	2,928,878,071	261,977	405,015	143,038	5.4	69,786	26,489
2834	Crescent Rural Fire Protection District	0.00104839%	0.00336721%	22,227,242,715	4,907,631,956	401,611	2,928,878,071	98,621	112,550	13,929	5.4	74,372	2,579
2835	North Clackamas County Water Commission	0.00303150%	0.00258850%	22,227,242,715	4,907,631,956	(76,726)	2,928,878,071	75,814	203,501	127,687	5.4	(14,209)	23,646
2836	Regional Organized Crime Narcotics Task Force	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2837	NORCOM	0.01227724%	0.01188510%	22,227,242,715	4,907,631,956	(67,917)	2,928,878,071	348,100	389,587	41,487	5.4	(12,577)	7,683
2838	High Desert Parks & Recreation District	0.00037478%	0.00033416%	22,227,242,715	4,907,631,956	(7,036)	2,928,878,071	9,787	10,059	272	5.4	(1,303)	50
2839	North Morrow Vector Control District	0.00128258%	0.00119428%	22,227,242,715	4,907,631,956	(15,293)	2,928,878,071	34,979	52,541	17,562	5.4	(2,832)	3,252
2840	Cannon Beach Rural Fire Protection District	0.00448140%	0.00718276%	22,227,242,715	4,907,631,956	467,865	2,928,878,071	210,374	359,483	149,109	5.4	86,642	27,613
2841	Jefferson County Soil & Water Conservation District	0.00089518%	0.00071791%	22,227,242,715	4,907,631,956	(30,702)	2,928,878,071	21,027	36,775	15,748	5.4	(5,686)	2,916
2842	Tualatin Valley Water District	0.07873686%	0.07886962%	22,227,242,715	4,907,631,956	22,993	2,928,878,071	2,309,995	2,044,570	(265,425)	5.4	4,258	(49,153)
2843	Yachats Rural Fire Protection District	0.00377566%	0.00447607%	22,227,242,715	4,907,631,956	121,309	2,928,878,071	131,099	137,444	6,345	5.4	22,465	1,175
2844	Crook County Rural Fire Protection District 1	0.03004633%	0.02834921%	22,227,242,715	4,907,631,956	(293,935)	2,928,878,071	830,314	955,547	125,233	5.4	(54,432)	23,191
2845	Sunrise Water Authority	0.00545599%	0.00710944%	22,227,242,715	4,907,631,956	286,370	2,928,878,071	208,227	216,300	8,073	5.4	53,031	1,495
2846	Jefferson County Library District	0.00313610%	0.00319676%	22,227,242,715	4,907,631,956	10,506	2,928,878,071	93,629	103,861	10,232	5.4	1,946	1,895
2847	Sweet Home Fire and Ambulance District	0.01542985%	0.01416717%	22,227,242,715	4,907,631,956	(218,691)	2,928,878,071	414,939	647,873	232,934	5.4	(40,498)	43,136
2848	Lane Transit District	0.00001564%	0.00001522%	22,227,242,715	4,907,631,956	(72)	2,928,878,071	446	0	(446)	5.4	(13)	(83)
2849	Lebanon Aquatic District	0.00280952%	0.00298520%	22,227,242,715	4,907,631,956	30,427	2,928,878,071	87,433	88,140	707	5.4	5,635	131
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2851	East Umatilla County Rural Fire Protection District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2852	Ochoco Irrigation District	0.00484070%	0.00390002%	22,227,242,715	4,907,631,956	(162,922)	2,928,878,071	114,227	121,001	6,774	5.4	(30,171)	1,254
2853	Mill City Rural Fire Protection District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	13,467	13,467	5.4	0	2,494
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2855	Harney Hospital	0.09714325%	0.08315464%	22,227,242,715	4,907,631,956	(2,422,772)	2,928,878,071	2,435,498	2,460,875	25,377	5.4	(448,661)	4,699
2856	Mid-Columbia Council Of Governments	0.00019073%	0.00018771%	22,227,242,715	4,907,631,956	(523)	2,928,878,071	5,498	0	(5,498)	5.4	(97)	(1,018)
2857	Sunriver Service District	0.01987658%	0.01936669%	22,227,242,715	4,907,631,956	(88,310)	2,928,878,071	567,227	729,932	162,705	5.4	(16,354)	30,131
2858	Nesika Beach-Ophir Water District	0.00172067%	0.00145873%	22,227,242,715	4,907,631,956	(45,366)	2,928,878,071	42,724	35,854	(6,870)	5.4	(8,401)	(1,272)
2859	South Lane County Fire and Rescue	0.02651428%	0.02651382%	22,227,242,715	4,907,631,956	(79)	2,928,878,071	776,557	912,042	135,485	5.4	(15)	25,090
2860	Coos County Airport District	0.00940871%	0.00922635%	22,227,242,715	4,907,631,956	(31,584)	2,928,878,071	270,229	245,649	(24,580)	5.4	(5,849)	(4,552)
2861	Mt Angel Fire District	0.00074230%	0.00100138%	22,227,242,715	4,907,631,956	44,871	2,928,878,071	29,329	50,990	21,661	5.4	8,309	4,011
2864	Tri-City Water and Sanitary Authority	0.00404921%	0.00341530%	22,227,242,715	4,907,631,956	(109,791)	2,928,878,071	100,030	110,005	9,975	5.4	(20,332)	1,847
2865	Tri-County Cooperative Weed Management Area	0.00056069%	0.00055490%	22,227,242,715	4,907,631,956	(1,003)	2,928,878,071	16,252	16,461	209	5.4	(186)	39
2866	Jefferson Behavioral Health	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2867	West Multnomah Soil And Water Conservation District	0.00830628%	0.00641378%	22,227,242,715	4,907,631,956	(327,774)	2,928,878,071	187,852	243,251	55,399	5.4	(60,699)	10,259
2869	Nehalem Bay Fire & Rescue	0.00570117%	0.00335281%	22,227,242,715	4,907,631,956	(406,727)	2,928,878,071	98,200	187,236	89,036	5.4	(75,320)	16,488
2870	Clackamas River Water Providers	0.00091147%	0.00095269%	22,227,242,715	4,907,631,956	7,139	2,928,878,071	27,903	30,322	2,419	5.4	1,322	448
2872	Emergency Communications of Southern Oregon	0.00003215%	0.00003101%	22,227,242,715	4,907,631,956	(197)	2,928,878,071	908	0	(908)	5.4	(36)	(168)
2873	Mosier Fire District	0.00020090%	0.00067371%	22,227,242,715	4,907,631,956	81,889	2,928,878,071	19,732	13,654	(6,078)	5.4	15,165	(1,126)
2874	Umatilla-Morrow Radio and Data District	0.00076699%	0.00083444%	22,227,242,715	4,907,631,956	11,682	2,928,878,071	24,440	35,311	10,871	5.4	2,163	2,013
2876	Oregon Municipal Electric Utilities Association	0.00058651%	0.00059508%	22,227,242,715	4,907,631,956	1,485	2,928,878,071	17,429	18,931	1,502	5.4	275	278
2877	Mid-Columbia Fire And Rescue V1-801	0.01285751%	0.01667018%	22,227,242,715	4,907,631,956	660,339	2,928,878,071	488,249	550,871	62,622	5.4	122,285	11,597
2878	Yamhill Fire Protection District	0.00077904%	0.00079911%	22,227,242,715	4,907,631,956	3,476	2,928,878,071	23,405	11,780	(11,625)	5.4	644	(2,153)
2879	LaGrande Rural Fire Protection District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2880	Oregon Health & Science University	2.58394110%	2.65846465%	22,227,242,715	4,907,631,956	12,907,189	2,928,878,071	77,863,188	71,593,926	(6,269,262)	5.4	2,390,220	(1,160,974)
2881	Lake Chinook Fire and Rescue District	0.00049554%	0.00067154%	22,227,242,715	4,907,631,956	30,482	2,928,878,071	19,669	38,723	19,054	5.4	5,645	3,529
2883	Lane Fire Authority	0.04039120%	0.03819518%	22,227,242,715	4,907,631,956	(380,343)	2,928,878,071	1,118,690	1,485,758	367,068	5.4	(70,434)	67,976
2884	North Central Public Health District	0.01276818%	0.01149497%	22,227,242,715	4,907,631,956	(220,515)	2,928,878,071	336,674	395,276	58,602	5.4	(40,836)	10,852

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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
2885	Siletz Rural Fire Protection District	0.00000000%	0.00000024%	22,227,242,715	4,907,631,956	41	2,928,878,071	7	27,021	27,014	5.4	8	5,003
2886	Idanha-Detroit Rural Fire Protection District	0.00052184%	0.00065213%	22,227,242,715	4,907,631,956	22,566	2,928,878,071	19,100	22,232	3,132	5.4	4,179	580
2887	Umatilla County Fire District 1	0.04046312%	0.03865065%	22,227,242,715	4,907,631,956	(313,912)	2,928,878,071	1,132,030	1,345,247	213,217	5.4	(58,132)	39,485
2888	Oak Lodge Water Services District	0.02246391%	0.02068350%	22,227,242,715	4,907,631,956	(308,360)	2,928,878,071	605,794	683,920	78,126	5.4	(57,104)	14,468
2889	Mid-Valley Behavioral Care Network	0.00014601%	0.00014253%	22,227,242,715	4,907,631,956	(603)	2,928,878,071	4,175	0	(4,175)	5.4	(112)	(773)
2890	Central Cascades Fire and EMS	0.00036028%	0.00032641%	22,227,242,715	4,907,631,956	(5,866)	2,928,878,071	9,560	18,763	9,203	5.4	(1,086)	1,704
2891	Grant County Emergency Communications Agency	0.00087156%	0.00134870%	22,227,242,715	4,907,631,956	82,639	2,928,878,071	39,502	39,217	(285)	5.4	15,304	(53)
2892	Lake Health District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2894	Greater Toledo Pool Recreation District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
2895	Western Lane Fire and EMS Authority	0.02177810%	0.02732244%	22,227,242,715	4,907,631,956	960,258	2,928,878,071	800,241	968,866	168,625	5.4	177,826	31,227
2897	Morrow County	0.00215088%	0.00264310%	22,227,242,715	4,907,631,956	85,250	2,928,878,071	77,413	136,767	59,354	5.4	15,787	10,991
2898	Adair Rural Fire Protection District	0.00042424%	0.00037481%	22,227,242,715	4,907,631,956	(8,562)	2,928,878,071	10,978	0	(10,978)	5.4	(1,586)	(2,033)
2899	New Carlton Fire District	0.00091862%	0.00212995%	22,227,242,715	4,907,631,956	209,797	2,928,878,071	62,384	80,631	18,247	5.4	38,851	3,379
2900	Clatsop Community College	0.05272558%	0.05203364%	22,227,242,715	4,907,631,956	(119,841)	2,928,878,071	1,524,002	1,055,774	(468,228)	5.4	(22,193)	(86,709)
2901	Blue Mountain Community College	0.07323956%	0.05722549%	22,227,242,715	4,907,631,956	(2,773,575)	2,928,878,071	1,676,065	1,111,080	(564,985)	5.4	(513,625)	(104,627)
2902	Treasure Valley Community College	0.04283859%	0.05263379%	22,227,242,715	4,907,631,956	1,696,491	2,928,878,071	1,541,580	0	(1,541,580)	5.4	314,165	(285,478)
2903	Umpqua Community College	0.04120941%	0.05475018%	22,227,242,715	4,907,631,956	2,345,209	2,928,878,071	1,603,566	0	(1,603,566)	5.4	434,298	(296,957)
2904	Lane Community College	0.11227616%	0.13362996%	22,227,242,715	4,907,631,956	3,698,395	2,928,878,071	3,913,859	0	(3,913,859)	5.4	684,888	(724,789)
2905	Mt Hood Community College	0.16285859%	0.18282191%	22,227,242,715	4,907,631,956	3,457,570	2,928,878,071	5,354,631	0	(5,354,631)	5.4	640,291	(991,598)
2906	Klamath Community College	0.08897508%	0.08482296%	22,227,242,715	4,907,631,956	(719,132)	2,928,878,071	2,484,361	2,927,655	443,294	5.4	(133,173)	82,091
2908	Clackamas Community College	0.12751559%	0.15298681%	22,227,242,715	4,907,631,956	4,411,517	2,928,878,071	4,480,797	1,324,938	(3,155,859)	5.4	816,948	(584,418)
2910	Linn-Benton Community College	0.22682616%	0.22089464%	22,227,242,715	4,907,631,956	(1,027,315)	2,928,878,071	6,469,735	5,158,232	(1,311,503)	5.4	(190,244)	(242,871)
2918	Portland Community College	0.51598608%	0.59777811%	22,227,242,715	4,907,631,956	14,166,062	2,928,878,071	17,508,192	1,986,928	(15,521,264)	5.4	2,623,345	(2,874,308)
2919	Chemeketa Community College	0.19885404%	0.19886904%	22,227,242,715	4,907,631,956	2,597	2,928,878,071	5,824,632	1,176,128	(4,648,504)	5.4	481	(860,834)
2922	Rogue Community College	0.06234213%	0.07528415%	22,227,242,715	4,907,631,956	2,241,507	2,928,878,071	2,204,981	0	(2,204,981)	5.4	415,094	(408,330)
2995	Oregon Coast Community College	0.02919296%	0.02518464%	22,227,242,715	4,907,631,956	(694,225)	2,928,878,071	737,627	636,332	(101,295)	5.4	(128,560)	(18,758)
2996	Columbia Gorge Community College	0.04938415%	0.04694917%	22,227,242,715	4,907,631,956	(421,729)	2,928,878,071	1,375,084	1,024,461	(350,623)	5.4	(78,098)	(64,930)
2997	Tillamook Bay Community College	0.01631866%	0.02109557%	22,227,242,715	4,907,631,956	827,342	2,928,878,071	617,864	933,897	316,033	5.4	153,211	58,525
2998	Southwestern Community College	0.07151078%	0.06794656%	22,227,242,715	4,907,631,956	(617,309)	2,928,878,071	1,990,072	925,009	(1,065,063)	5.4	(114,316)	(197,234)
2999	Central Oregon Community College	0.18598465%	0.18875342%	22,227,242,715	4,907,631,956	479,540	2,928,878,071	5,528,358	5,598,329	69,971	5.4	88,804	12,958
3003	Baker School District 5J	0.05968709%	0.08076184%	22,227,242,715	4,907,631,956	3,650,064	2,928,878,071	2,365,416	656,807	(1,708,609)	5.4	675,938	(316,409)
3008	Huntington School District 16J	0.00645547%	0.00566915%	22,227,242,715	4,907,631,956	(136,188)	2,928,878,071	166,042	250,051	84,009	5.4	(25,220)	15,557
3016	Burnt River High School	0.00262106%	0.00336917%	22,227,242,715	4,907,631,956	129,569	2,928,878,071	98,679	182,043	83,364	5.4	23,994	15,438
3027	Pine-Eagle School District 61	0.01769772%	0.01635709%	22,227,242,715	4,907,631,956	(232,192)	2,928,878,071	479,079	602,230	123,151	5.4	(42,999)	22,806
3037	Alsea School	0.04401199%	0.01935533%	22,227,242,715	4,907,631,956	(4,270,438)	2,928,878,071	566,894	722,362	155,468	5.4	(790,822)	28,790
3039	Corvallis School District 509J	0.35329858%	0.33478281%	22,227,242,715	4,907,631,956	(3,206,860)	2,928,878,071	9,805,380	7,973,470	(1,831,910)	5.4	(593,863)	(339,243)
3043	Philomath School District 17J	0.07824010%	0.07752568%	22,227,242,715	4,907,631,956	(123,734)	2,928,878,071	2,270,633	2,313,108	42,475	5.4	(22,914)	7,866
3049	Monroe Elementary School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3075	West Linn School District	0.23977689%	0.29626878%	22,227,242,715	4,907,631,956	9,784,176	2,928,878,071	8,677,351	5,904,549	(2,772,802)	5.4	1,811,884	(513,482)
3083	Welches Elementary School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3102	Molalla Elementary School 35	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3109	Boring School District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3111	Sandy Elementary School District 46	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3116	Colton School District 53	0.03186765%	0.02892556%	22,227,242,715	4,907,631,956	(509,558)	2,928,878,071	847,194	1,072,548	225,354	5.4	(94,363)	41,732
3122	Oregon City School District 62	0.18787953%	0.20045037%	22,227,242,715	4,907,631,956	2,177,221	2,928,878,071	5,870,947	2,794,583	(3,076,364)	5.4	403,189	(569,697)
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3160	Gladstone School District 115	0.08583447%	0.08789904%	22,227,242,715	4,907,631,956	357,575	2,928,878,071	2,574,456	110,313	(2,464,143)	5.4	66,218	(456,323)
3174	Canby Union High School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3175	Sandy Union High School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3176	Molalla Union High School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3179	Clatsop County School District 1C	0.07668270%	0.08473995%	22,227,242,715	4,907,631,956	1,395,485	2,928,878,071	2,481,930	6,657	(2,475,273)	5.4	258,423	(458,384)
3186	Jewell School District 8	0.02195709%	0.01894494%	22,227,242,715	4,907,631,956	(521,693)	2,928,878,071	554,874	733,363	178,489	5.4	(96,610)	33,054
3187	Seaside Schools	0.07686258%	0.07930704%	22,227,242,715	4,907,631,956	423,371	2,928,878,071	2,322,807	2,242,975	(79,832)	5.4	78,402	(14,784)
3195	Warrenton-Hammond School District	0.05070002%	0.05160725%	22,227,242,715	4,907,631,956	157,128	2,928,878,071	1,511,513	1,550,941	39,428	5.4	29,098	7,301
3230	Vernonia School District	0.03492004%	0.03058044%	22,227,242,715	4,907,631,956	(751,601)	2,928,878,071	895,664	1,311,493	415,829	5.4	(139,185)	77,005
3241	Coquille School District 8	0.07006023%	0.06734106%	22,227,242,715	4,907,631,956	(470,950)	2,928,878,071	1,972,338	2,657,257	684,919	5.4	(87,213)	126,837
3242	Coos Bay School District 9	0.14131134%	0.12974658%	22,227,242,715	4,907,631,956	(2,002,971)	2,928,878,071	3,800,119	4,154,649	354,530	5.4	(370,921)	65,654
3245	North Bend Public Schools	0.11367337%	0.09808209%	22,227,242,715	4,907,631,956	(2,700,349)	2,928,878,071	2,872,705	2,885,967	13,262	5.4	(500,065)	2,456
3252	Powers School District	0.01096087%	0.01076563%	22,227,242,715	4,907,631,956	(33,814)	2,928,878,071	315,312	438,072	122,760	5.4	(6,262)	22,733

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June 30, 2025 Measurement Date

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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
3257	Myrtle Point School District 41	0.03255960%	0.03078686%	22,227,242,715	4,907,631,956	(307,031)	2,928,878,071	901,710	1,432,230	530,520	5.4	(56,858)	98,244
3264	Bandon School District	0.03860421%	0.03581343%	22,227,242,715	4,907,631,956	(483,351)	2,928,878,071	1,048,932	1,587,879	538,947	5.4	(89,509)	99,805
3274	Crook County School District	0.13176077%	0.14304614%	22,227,242,715	4,907,631,956	1,954,583	2,928,878,071	4,189,647	1,587,870	(2,601,777)	5.4	361,960	(481,811)
3275	Port Orford-Langlois School District 2Cj	0.01693660%	0.01540033%	22,227,242,715	4,907,631,956	(266,076)	2,928,878,071	451,057	756,524	305,467	5.4	(49,273)	56,568
3277	Curry County School District 3C	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3281	Ophir School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3282	Pistol River School District 16	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3283	Brookings-Harbor School District 17C	0.04979054%	0.05590560%	22,227,242,715	4,907,631,956	1,059,104	2,928,878,071	1,637,407	664,608	(972,799)	5.4	196,130	(180,148)
3288	Central Curry School District 1	0.02437031%	0.02463347%	22,227,242,715	4,907,631,956	45,578	2,928,878,071	721,484	898,642	177,158	5.4	8,440	32,807
3291	Bend-La Pine Public Schools	0.89899796%	0.83270642%	22,227,242,715	4,907,631,956	(11,481,436)	2,928,878,071	24,388,956	24,659,189	270,233	5.4	(2,126,192)	50,043
3296	Sisters School District	0.05463084%	0.05824393%	22,227,242,715	4,907,631,956	625,773	2,928,878,071	1,705,894	853,276	(852,618)	5.4	115,884	(157,892)
3307	Oakland School District	0.02930187%	0.03025193%	22,227,242,715	4,907,631,956	164,546	2,928,878,071	886,042	1,199,387	313,345	5.4	30,471	58,027
3310	Roseburg Public Schools	0.13145904%	0.14014319%	22,227,242,715	4,907,631,956	1,504,060	2,928,878,071	4,104,623	10,830	(4,093,793)	5.4	278,530	(758,110)
3316	Glide School District 12	0.03544992%	0.03848915%	22,227,242,715	4,907,631,956	526,382	2,928,878,071	1,127,300	1,109,319	(17,981)	5.4	97,478	(3,330)
3318	Days Creek School District 15	0.01500405%	0.01246903%	22,227,242,715	4,907,631,956	(439,055)	2,928,878,071	365,203	610,813	245,610	5.4	(81,306)	45,483
3319	South Umpqua School District	0.03074588%	0.03356910%	22,227,242,715	4,907,631,956	488,971	2,928,878,071	983,198	5,440	(977,758)	5.4	90,550	(181,066)
3320	Camas Valley School District 21	0.01326722%	0.01333996%	22,227,242,715	4,907,631,956	12,599	2,928,878,071	390,711	447,677	56,966	5.4	2,333	10,549
3321	North Douglas School District 22	0.01740258%	0.01798244%	22,227,242,715	4,907,631,956	100,429	2,928,878,071	526,684	783,429	256,745	5.4	18,598	47,545
3324	Yoncalla School District 32	0.01861137%	0.01728729%	22,227,242,715	4,907,631,956	(229,325)	2,928,878,071	506,324	695,555	189,231	5.4	(42,468)	35,043
3325	Elkton School District 34	0.01530161%	0.01510595%	22,227,242,715	4,907,631,956	(33,887)	2,928,878,071	442,435	607,369	164,934	5.4	(6,275)	30,543
3331	Umpqua School District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3335	Riddle School District	0.01976850%	0.01862323%	22,227,242,715	4,907,631,956	(198,356)	2,928,878,071	545,452	809,268	263,816	5.4	(36,733)	48,855
3338	Glendale 77	0.01819441%	0.01822943%	22,227,242,715	4,907,631,956	6,066	2,928,878,071	533,918	685,497	151,579	5.4	1,123	28,070
3349	Winston-Dillard Schools	0.03770484%	0.04226657%	22,227,242,715	4,907,631,956	790,075	2,928,878,071	1,237,936	1,482	(1,236,454)	5.4	146,310	(228,973)
3353	Sutherlin School District 130	0.05179421%	0.05317812%	22,227,242,715	4,907,631,956	239,688	2,928,878,071	1,557,522	217,084	(1,340,438)	5.4	44,387	(248,229)
3361	Arlington Public Schools	0.00893380%	0.00695879%	22,227,242,715	4,907,631,956	(342,064)	2,928,878,071	203,814	502,920	299,106	5.4	(63,345)	55,390
3364	Condon Admin School District 25J	0.00787643%	0.00761686%	22,227,242,715	4,907,631,956	(44,956)	2,928,878,071	223,089	413,929	190,840	5.4	(8,325)	35,341
3370	Prairie City School District 4	0.01078164%	0.01314390%	22,227,242,715	4,907,631,956	409,134	2,928,878,071	384,969	482,496	97,527	5.4	75,766	18,061
3372	Monument School District 8	0.00128673%	0.00191805%	22,227,242,715	4,907,631,956	109,342	2,928,878,071	56,177	35,326	(20,851)	5.4	20,249	(3,861)
3375	Dayville School District 16J	0.00590227%	0.00501478%	22,227,242,715	4,907,631,956	(153,710)	2,928,878,071	146,877	243,408	96,531	5.4	(28,465)	17,876
3376	Long Creek Schools	0.00357388%	0.00340831%	22,227,242,715	4,907,631,956	(28,677)	2,928,878,071	99,825	143,257	43,432	5.4	(5,311)	8,043
3392	Burns-Slater School District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3394	Crane Elementary School	0.00863384%	0.00868595%	22,227,242,715	4,907,631,956	9,025	2,928,878,071	254,401	381,772	127,371	5.4	1,671	23,587
3395	Pine Creek School	0.00060445%	0.00061111%	22,227,242,715	4,907,631,956	1,153	2,928,878,071	17,899	28,771	10,872	5.4	214	2,013
3396	Diamond School District 7	0.00014218%	0.00093786%	22,227,242,715	4,907,631,956	137,809	2,928,878,071	27,469	40,375	12,906	5.4	25,520	2,390
3397	Suntex School District	0.00034040%	0.00042867%	22,227,242,715	4,907,631,956	15,288	2,928,878,071	12,555	28,532	15,977	5.4	2,831	2,959
3398	Drewsey School	0.00174537%	0.00089047%	22,227,242,715	4,907,631,956	(148,066)	2,928,878,071	26,081	24,025	(2,056)	5.4	(27,420)	(381)
3399	Frenchglen School District	0.00140469%	0.00111335%	22,227,242,715	4,907,631,956	(50,459)	2,928,878,071	32,609	38,791	6,182	5.4	(9,344)	1,145
3405	Fields-Trout Creek 33	0.00140642%	0.00136625%	22,227,242,715	4,907,631,956	(6,957)	2,928,878,071	40,016	46,842	6,826	5.4	(1,288)	1,264
3407	Crane Union High School	0.00827070%	0.00829012%	22,227,242,715	4,907,631,956	3,364	2,928,878,071	242,808	363,789	120,981	5.4	623	22,404
3408	Burns Union High School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3409	Hood River County School District	0.22071048%	0.23821630%	22,227,242,715	4,907,631,956	3,031,940	2,928,878,071	6,977,065	5,976,560	(1,000,505)	5.4	561,470	(185,279)
3414	Phoenix-Talent School District	0.12471602%	0.11955848%	22,227,242,715	4,907,631,956	(893,266)	2,928,878,071	3,501,722	2,333,630	(1,168,092)	5.4	(165,420)	(216,313)
3415	Ashland Public Schools	0.19177275%	0.16626861%	22,227,242,715	4,907,631,956	(4,417,218)	2,928,878,071	4,869,805	5,300,735	430,930	5.4	(818,003)	79,802
3416	Central Point School District 6	0.26213350%	0.24227388%	22,227,242,715	4,907,631,956	(3,439,609)	2,928,878,071	7,095,907	9,716,355	2,620,448	5.4	(636,965)	485,268
3417	Eagle Point School District 9	0.21525849%	0.20710025%	22,227,242,715	4,907,631,956	(1,412,975)	2,928,878,071	6,065,714	7,949,104	1,883,390	5.4	(261,662)	348,776
3424	Rogue River School District	0.05319581%	0.04864358%	22,227,242,715	4,907,631,956	(788,428)	2,928,878,071	1,424,711	1,811,100	386,389	5.4	(146,005)	71,554
3432	Prospect School District	0.01283150%	0.01382491%	22,227,242,715	4,907,631,956	172,055	2,928,878,071	404,915	619,831	214,916	5.4	31,862	39,799
3439	Butte Falls School District	0.01411183%	0.01311204%	22,227,242,715	4,907,631,956	(173,160)	2,928,878,071	384,036	538,886	154,850	5.4	(32,067)	28,676
3440	Pinehurst School	0.00182929%	0.00165884%	22,227,242,715	4,907,631,956	(29,521)	2,928,878,071	48,585	38,932	(9,653)	5.4	(5,467)	(1,788)
3445	Culver School District 4	0.04030000%	0.03874646%	22,227,242,715	4,907,631,956	(269,067)	2,928,878,071	1,134,837	1,669,553	534,716	5.4	(49,827)	99,021
3446	Ashwood School	0.00013244%	0.00014141%	22,227,242,715	4,907,631,956	1,554	2,928,878,071	4,142	9,109	4,967	5.4	288	920
3447	Madras School District	0.10210472%	0.12385869%	22,227,242,715	4,907,631,956	3,767,703	2,928,878,071	3,627,670	1,578,151	(2,049,519)	5.4	697,723	(379,541)
3451	Black Butte School District	0.00306179%	0.00218767%	22,227,242,715	4,907,631,956	(151,395)	2,928,878,071	64,074	57,616	(6,458)	5.4	(28,036)	(1,196)
3453	Josephine County School District Cu	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3454	Grants Pass School District	0.36078003%	0.33189120%	22,227,242,715	4,907,631,956	(5,003,432)	2,928,878,071	9,720,689	13,351,489	3,630,800	5.4	(926,561)	672,370
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3456	Klamath County School District	0.39057995%	0.38927972%	22,227,242,715	4,907,631,956	(225,195)	2,928,878,071	11,401,528	15,480,884	4,079,356	5.4	(41,703)	755,436
3457	Klamath Falls City Schools	0.16329089%	0.16861791%	22,227,242,715	4,907,631,956	922,619	2,928,878,071	4,938,613	6,837,666	1,899,053	5.4	170,855	351,676
3460	Union School District 5	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	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 H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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
3461	Lake County School District 7	0.02529101%	0.02161062%	22,227,242,715	4,907,631,956	(637,429)	2,928,878,071	632,949	746,223	113,274	5.4	(118,042)	20,977
3462	Paisley School District	0.00895190%	0.01028237%	22,227,242,715	4,907,631,956	230,433	2,928,878,071	301,158	366,043	64,885	5.4	42,673	12,016
3463	North Lake School District 14	0.01697305%	0.01684323%	22,227,242,715	4,907,631,956	(22,484)	2,928,878,071	493,318	842,922	349,604	5.4	(4,164)	64,741
3464	Plush School District	0.00121064%	0.00099039%	22,227,242,715	4,907,631,956	(38,147)	2,928,878,071	29,007	47,783	18,776	5.4	(7,064)	3,477
3465	Adel School District 21	0.00074472%	0.00141426%	22,227,242,715	4,907,631,956	115,961	2,928,878,071	41,422	42,315	893	5.4	21,474	165
3470	Pleasant Hill School District	0.04887359%	0.04626769%	22,227,242,715	4,907,631,956	(451,332)	2,928,878,071	1,355,124	1,839,689	484,565	5.4	(83,580)	89,734
3473	Eugene School District 4J	1.01342909%	1.02133889%	22,227,242,715	4,907,631,956	1,369,947	2,928,878,071	29,913,771	32,937,928	3,024,157	5.4	253,694	560,029
3487	Springfield School District 19	0.23255340%	0.25734428%	22,227,242,715	4,907,631,956	4,293,684	2,928,878,071	7,537,300	1,765,917	(5,771,383)	5.4	795,127	(1,068,775)
3494	Fern Ridge School District	0.05221928%	0.04767474%	22,227,242,715	4,907,631,956	(787,097)	2,928,878,071	1,396,335	1,056,921	(339,414)	5.4	(145,759)	(62,854)
3498	Mapleton School District	0.01605307%	0.01369222%	22,227,242,715	4,907,631,956	(408,890)	2,928,878,071	401,028	734,074	333,046	5.4	(75,720)	61,675
3502	Creswell School District 40	0.05903744%	0.05666705%	22,227,242,715	4,907,631,956	(410,542)	2,928,878,071	1,659,709	1,914,004	254,295	5.4	(76,026)	47,092
3506	South Lane School District	0.06786318%	0.07374249%	22,227,242,715	4,907,631,956	1,018,274	2,928,878,071	2,159,828	13,480	(2,146,348)	5.4	188,569	(397,472)
3510	Bethel School District	0.15610251%	0.14884778%	22,227,242,715	4,907,631,956	(1,256,490)	2,928,878,071	4,359,570	4,938,206	578,636	5.4	(232,683)	107,155
3517	Crow-Applegate-Lorane District 66	0.02178918%	0.01938415%	22,227,242,715	4,907,631,956	(416,542)	2,928,878,071	567,738	787,449	219,711	5.4	(77,137)	40,687
3519	McKenzie School District	0.02076193%	0.01923650%	22,227,242,715	4,907,631,956	(264,199)	2,928,878,071	563,414	689,186	125,772	5.4	(48,926)	23,291
3520	Junction City School District 69	0.05141428%	0.04718044%	22,227,242,715	4,907,631,956	(733,284)	2,928,878,071	1,381,858	1,836,071	454,213	5.4	(135,793)	84,114
3522	Lowell School District	0.02688879%	0.02515278%	22,227,242,715	4,907,631,956	(300,670)	2,928,878,071	736,694	875,840	139,146	5.4	(55,680)	25,768
3524	Oakridge School District	0.01418359%	0.01591518%	22,227,242,715	4,907,631,956	299,905	2,928,878,071	466,136	585,009	118,873	5.4	55,538	22,014
3527	Marcola School District 79	0.02577245%	0.02713781%	22,227,242,715	4,907,631,956	236,475	2,928,878,071	794,833	1,042,219	247,386	5.4	43,792	45,812
3533	Triangle Lake Schools	0.02252099%	0.01996344%	22,227,242,715	4,907,631,956	(442,958)	2,928,878,071	584,705	790,006	205,301	5.4	(82,029)	38,019
3537	Siuslaw School District 97J	0.07668630%	0.07807005%	22,227,242,715	4,907,631,956	239,660	2,928,878,071	2,286,577	1,584,344	(702,233)	5.4	44,381	(130,043)
3579	Lincoln County School District	0.07554231%	0.09734891%	22,227,242,715	4,907,631,956	3,776,819	2,928,878,071	2,851,231	0	(2,851,231)	5.4	699,411	(528,006)
3582	Linn County School District 5	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3603	Hamilton Creek School District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3613	Harris School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3615	Central Linn School District 552C	0.03607393%	0.03668236%	22,227,242,715	4,907,631,956	105,377	2,928,878,071	1,074,382	1,119,751	45,369	5.4	19,514	8,402
3618	Sweet Home School District 55	0.08197757%	0.08079899%	22,227,242,715	4,907,631,956	(204,126)	2,928,878,071	2,366,504	492,053	(1,874,451)	5.4	(37,801)	(347,121)
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3647	Scio School District 95C	0.03100453%	0.02639946%	22,227,242,715	4,907,631,956	(797,580)	2,928,878,071	773,208	1,099,457	326,249	5.4	(147,700)	60,416
3665	Santiam Canyon School District	0.03101321%	0.03143812%	22,227,242,715	4,907,631,956	73,593	2,928,878,071	920,784	655,313	(265,471)	5.4	13,628	(49,161)
3676	Harrisburg High School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3684	Ontario School District 8C	0.12120281%	0.13029438%	22,227,242,715	4,907,631,956	1,574,624	2,928,878,071	3,816,164	3,504,498	(311,666)	5.4	291,597	(57,716)
3687	Juntura Grade School	0.00052276%	0.00069852%	22,227,242,715	4,907,631,956	30,441	2,928,878,071	20,459	30,201	9,742	5.4	5,637	1,804
3689	Vale School District 15	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3694	Nyssa School District 26	0.07348913%	0.07023030%	22,227,242,715	4,907,631,956	(564,417)	2,928,878,071	2,056,960	2,962,533	905,573	5.4	(104,522)	167,699
3696	Annex Elementary School	0.00602920%	0.00609619%	22,227,242,715	4,907,631,956	11,602	2,928,878,071	178,550	319,231	140,681	5.4	2,149	26,052
3707	Adrian School District 61	0.01549537%	0.01692516%	22,227,242,715	4,907,631,956	247,634	2,928,878,071	495,717	762,452	266,735	5.4	45,858	49,395
3709	Harper School District 66	0.01111698%	0.01006390%	22,227,242,715	4,907,631,956	(182,390)	2,928,878,071	294,759	526,785	232,026	5.4	(33,776)	42,968
3712	W W Jones School	0.00134841%	0.00138907%	22,227,242,715	4,907,631,956	7,043	2,928,878,071	40,684	53,033	12,349	5.4	1,304	2,287
3715	Vale High School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3720	Silverton RFD	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3727	Aumsville Elementary	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3729	Jefferson School District 14Cj	0.03522750%	0.03326965%	22,227,242,715	4,907,631,956	(339,092)	2,928,878,071	974,427	225,885	(748,542)	5.4	(62,795)	(138,619)
3730	North Marion School District 15	0.04909770%	0.04739323%	22,227,242,715	4,907,631,956	(295,208)	2,928,878,071	1,388,090	4,368	(1,383,722)	5.4	(54,668)	(256,245)
3732	Marion Elementary School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3735	Salem-Keizer Public Schools	2.26656895%	2.14042337%	22,227,242,715	4,907,631,956	(21,847,923)	2,928,878,071	62,690,391	52,027,292	(10,663,099)	5.4	(4,045,912)	(1,974,648)
3750	St Paul School District	0.01806904%	0.01803874%	22,227,242,715	4,907,631,956	(5,248)	2,928,878,071	528,333	641,867	113,534	5.4	(972)	21,025
3759	Eldriedge Elementary	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3760	West Stayton School District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3761	Bethany Elementary	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3763	Butte Creek School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	1,239	1,239	5.4	0	229
3769	Scotts Mills School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3771	Gervais Elementary School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3772	Stayton School District 77J	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3780	Mt Angel School District 91	0.03911015%	0.03482539%	22,227,242,715	4,907,631,956	(742,104)	2,928,878,071	1,019,993	1,505,807	485,814	5.4	(137,427)	89,966
3781	Silver Crest School District 93	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3786	Woodburn School District	0.35326568%	0.34566497%	22,227,242,715	4,907,631,956	(1,316,413)	2,928,878,071	10,124,106	13,272,040	3,147,934	5.4	(243,780)	582,951
3794	Detroit School District 123J	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3804	Monitor School District 142J	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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
3806	Cloverdale School District 144	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3809	Morrow County Schools	0.08223485%	0.09259518%	22,227,242,715	4,907,631,956	1,794,369	2,928,878,071	2,712,000	2,114,957	(597,043)	5.4	332,291	(110,564)
3818	Portland Public Schools	1.64888052%	1.78396212%	22,227,242,715	4,907,631,956	23,395,607	2,928,878,071	52,250,075	141,176	(52,108,899)	5.4	4,332,520	(9,649,796)
3820	Parkrose School District	0.06277367%	0.05028276%	22,227,242,715	4,907,631,956	(2,163,377)	2,928,878,071	1,472,721	1,814,324	341,603	5.4	(400,625)	63,260
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3823	Orient School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3824	Reynolds School District	0.54568210%	0.54998294%	22,227,242,715	4,907,631,956	744,889	2,928,878,071	16,108,330	6,151,573	(9,956,757)	5.4	137,942	(1,843,844)
3842	Corbett School District 39	0.06665644%	0.06495367%	22,227,242,715	4,907,631,956	(294,913)	2,928,878,071	1,902,414	2,058,027	155,613	5.4	(54,614)	28,817
3843	David Douglas School District	0.70419846%	0.68508119%	22,227,242,715	4,907,631,956	(3,311,037)	2,928,878,071	20,065,193	24,467,793	4,402,600	5.4	(613,155)	815,296
3847	Riverdale School	0.03818423%	0.03683959%	22,227,242,715	4,907,631,956	(232,886)	2,928,878,071	1,078,987	727,930	(351,057)	5.4	(43,127)	(65,011)
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3850	Dallas School District	0.07450719%	0.07562968%	22,227,242,715	4,907,631,956	194,412	2,928,878,071	2,215,101	2,275,603	60,502	5.4	36,002	11,204
3859	Central School District 13J	0.17139632%	0.16611125%	22,227,242,715	4,907,631,956	(915,353)	2,928,878,071	4,865,196	3,163,621	(1,701,575)	5.4	(169,510)	(315,106)
3865	Perrydale School District 21	0.01904617%	0.01646797%	22,227,242,715	4,907,631,956	(446,535)	2,928,878,071	482,327	698,778	216,451	5.4	(82,692)	40,084
3887	Falls City School District	0.01401581%	0.02011890%	22,227,242,715	4,907,631,956	1,057,031	2,928,878,071	589,258	397,015	(192,243)	5.4	195,746	(35,601)
3894	Sherman County School District 9	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3902	Tillamook Public Schools	0.05820053%	0.05727408%	22,227,242,715	4,907,631,956	(160,457)	2,928,878,071	1,677,488	2,554	(1,674,934)	5.4	(29,714)	(310,173)
3920	Neah-Kah-Nie School District	0.05790644%	0.05934350%	22,227,242,715	4,907,631,956	248,893	2,928,878,071	1,738,099	2,403,322	665,223	5.4	46,091	123,189
3927	Echo School District	0.00939234%	0.01062097%	22,227,242,715	4,907,631,956	212,794	2,928,878,071	311,075	130,788	(180,287)	5.4	39,406	(33,386)
3928	Umatilla School District 6R	0.04454763%	0.05214531%	22,227,242,715	4,907,631,956	1,315,889	2,928,878,071	1,527,273	1,150,849	(376,424)	5.4	243,683	(69,708)
3929	Ferndale School District 10	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3931	Pendleton School District 16R	0.11009206%	0.11638503%	22,227,242,715	4,907,631,956	1,089,919	2,928,878,071	3,408,776	238,411	(3,170,365)	5.4	201,837	(587,105)
3935	Athena-Weston School District 29Rj	0.03743426%	0.03556910%	22,227,242,715	4,907,631,956	(323,039)	2,928,878,071	1,041,776	1,331,198	289,422	5.4	(59,822)	53,597
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3942	Stanfield School District	0.02493140%	0.02319507%	22,227,242,715	4,907,631,956	(300,725)	2,928,878,071	679,355	385,744	(293,611)	5.4	(55,690)	(54,372)
3944	Ukiah School	0.00267100%	0.00327316%	22,227,242,715	4,907,631,956	104,293	2,928,878,071	95,867	166,758	70,891	5.4	19,314	13,128
3957	Helix School District	0.01132639%	0.01140286%	22,227,242,715	4,907,631,956	13,244	2,928,878,071	333,976	378,294	44,318	5.4	2,453	8,207
3958	Pilot Rock School District 2R	0.01642843%	0.01676860%	22,227,242,715	4,907,631,956	58,916	2,928,878,071	491,132	360,051	(131,081)	5.4	10,910	(24,274)
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
3965	La Grande Public Schools	0.06149775%	0.05626146%	22,227,242,715	4,907,631,956	(906,905)	2,928,878,071	1,647,830	633,126	(1,014,704)	5.4	(167,945)	(187,908)
3966	Union County School District	0.01805870%	0.01775948%	22,227,242,715	4,907,631,956	(51,823)	2,928,878,071	520,154	492,254	(27,900)	5.4	(9,597)	(5,167)
3967	North Powder School District	0.01588865%	0.01644803%	22,227,242,715	4,907,631,956	96,883	2,928,878,071	481,743	706,306	224,563	5.4	17,941	41,586
3969	Imbler School District	0.01747329%	0.01525135%	22,227,242,715	4,907,631,956	(384,831)	2,928,878,071	446,693	740,626	293,933	5.4	(71,265)	54,432
3970	Cove School District	0.01504960%	0.01590442%	22,227,242,715	4,907,631,956	148,052	2,928,878,071	465,821	688,983	223,162	5.4	27,417	41,326
3973	Elgin School District 23	0.02641330%	0.01575609%	22,227,242,715	4,907,631,956	(1,845,788)	2,928,878,071	461,477	1,007,232	545,755	5.4	(341,813)	101,066
3986	Joseph School District 6	0.01746743%	0.01718737%	22,227,242,715	4,907,631,956	(48,506)	2,928,878,071	503,397	559,572	56,175	5.4	(8,983)	10,403
3990	Wallowa School	0.01272341%	0.01260481%	22,227,242,715	4,907,631,956	(20,541)	2,928,878,071	369,180	525,180	156,000	5.4	(3,804)	28,889
3993	Enterprise School District 21	0.02092920%	0.02111978%	22,227,242,715	4,907,631,956	33,008	2,928,878,071	618,573	679,558	60,985	5.4	6,113	11,294
4003	Troy School District 54	0.00052381%	0.00047932%	22,227,242,715	4,907,631,956	(7,706)	2,928,878,071	14,039	22,002	7,963	5.4	(1,427)	1,475
4008	Chenowith School District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4012	Dufur Schools	0.02395520%	0.02278081%	22,227,242,715	4,907,631,956	(203,401)	2,928,878,071	667,222	908,404	241,182	5.4	(37,667)	44,663
4022	Maupin Grade School 84	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4025	West Union School District 1	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4034	Gaston Public Schools	0.02551711%	0.02491955%	22,227,242,715	4,907,631,956	(103,495)	2,928,878,071	729,863	245,668	(484,195)	5.4	(19,166)	(89,666)
4035	Banks School District	0.05043944%	0.04894958%	22,227,242,715	4,907,631,956	(258,038)	2,928,878,071	1,433,674	1,560,360	126,686	5.4	(47,785)	23,460
4047	Reedville School District 29	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4055	Groner School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4062	Beaverton School District	2.34535878%	2.16343189%	22,227,242,715	4,907,631,956	(31,509,029)	2,928,878,071	63,364,282	60,863,646	(2,500,636)	5.4	(5,835,005)	(463,081)
4080	North Plains School District 70	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4105	Hillsboro Union High School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4109	Spray School District 1	0.00592437%	0.00448958%	22,227,242,715	4,907,631,956	(248,500)	2,928,878,071	131,494	220,066	88,572	5.4	(46,019)	16,402
4114	Fossil School District 21J	0.00926216%	0.01078655%	22,227,242,715	4,907,631,956	264,018	2,928,878,071	315,925	505,584	189,659	5.4	48,892	35,122
4128	Yamhill Grade School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4135	Newberg School District 29Jt	0.17298883%	0.20312725%	22,227,242,715	4,907,631,956	5,219,857	2,928,878,071	5,949,349	2,878,573	(3,070,776)	5.4	966,640	(568,662)
4142	McMinnville Schools	0.34887060%	0.31748886%	22,227,242,715	4,907,631,956	(5,435,195)	2,928,878,071	9,298,862	8,839,734	(459,128)	5.4	(1,006,518)	(85,024)
4144	Sheridan School District 48J	0.04819087%	0.03869431%	22,227,242,715	4,907,631,956	(1,644,767)	2,928,878,071	1,133,309	1,635,616	502,307	5.4	(304,586)	93,020
4166	Yamhill-Carlton School District 1	0.02322146%	0.02541403%	22,227,242,715	4,907,631,956	379,745	2,928,878,071	744,346	2,393	(741,953)	5.4	70,323	(137,399)
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4189	Wasco County High School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	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 H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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
4203	Victor Point School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4218	Curry County Education Service District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4219	Grant County Education Service District	0.00672999%	0.00718077%	22,227,242,715	4,907,631,956	78,073	2,928,878,071	210,316	309,078	98,762	5.4	14,458	18,289
4220	Jefferson County Education Service District	0.00506156%	0.00463801%	22,227,242,715	4,907,631,956	(73,357)	2,928,878,071	135,842	248,037	112,195	5.4	(13,585)	20,777
4221	Marion Education Service District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4223	InterMountain Education Service District	0.07293699%	0.08434655%	22,227,242,715	4,907,631,956	1,976,091	2,928,878,071	2,470,408	1,217,294	(1,253,114)	5.4	365,943	(232,058)
4224	Wallowa County Region 18	0.01233933%	0.01306790%	22,227,242,715	4,907,631,956	126,185	2,928,878,071	382,743	491,989	109,246	5.4	23,368	20,231
4225	Washington County Education Service District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4226	North Central Education Service District	0.00920176%	0.00839530%	22,227,242,715	4,907,631,956	(139,676)	2,928,878,071	245,888	578,997	333,109	5.4	(25,866)	61,687
4227	Cascade School District Uh5	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4230	Mari-Linn School District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4232	South Coast Education Service District Region 7	0.05296278%	0.06161112%	22,227,242,715	4,907,631,956	1,497,859	2,928,878,071	1,804,515	2,015,319	210,804	5.4	277,381	39,038
4237	Douglas Education Service District	0.13033027%	0.13283671%	22,227,242,715	4,907,631,956	434,106	2,928,878,071	3,890,625	4,304,478	413,853	5.4	80,390	76,639
4238	Multnomah Education Service District	0.09981163%	0.11653692%	22,227,242,715	4,907,631,956	2,896,755	2,928,878,071	3,413,224	401,758	(3,011,466)	5.4	536,436	(557,679)
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4252	High Desert Education Service District	0.13545851%	0.13742022%	22,227,242,715	4,907,631,956	339,761	2,928,878,071	4,024,871	3,980,776	(44,095)	5.4	62,919	(8,166)
4254	Willamette Education Service District	0.18278462%	0.18075238%	22,227,242,715	4,907,631,956	(351,976)	2,928,878,071	5,294,017	3,624,528	(1,669,489)	5.4	(65,181)	(309,165)
4258	Hermiston School District 8R	0.10648683%	0.13183331%	22,227,242,715	4,907,631,956	4,389,912	2,928,878,071	3,861,237	1,630,738	(2,230,499)	5.4	812,947	(413,055)
4259	Clackamas Education Service District	0.17323438%	0.17814059%	22,227,242,715	4,907,631,956	849,736	2,928,878,071	5,217,521	4,585,020	(632,501)	5.4	157,359	(117,130)
4260	Greater Albany School District 8J	0.47854439%	0.44383600%	22,227,242,715	4,907,631,956	(6,011,358)	2,928,878,071	12,999,415	12,331,065	(668,350)	5.4	(1,113,214)	(123,769)
4268	Lake Oswego School District	0.38757796%	0.39927378%	22,227,242,715	4,907,631,956	2,025,670	2,928,878,071	11,694,242	9,485,914	(2,208,328)	5.4	375,124	(408,950)
4270	Silver Falls School District	0.09053431%	0.11336648%	22,227,242,715	4,907,631,956	3,954,443	2,928,878,071	3,320,366	1,167,965	(2,152,401)	5.4	732,304	(398,593)
4271	Malheur Education Service District Region 14	0.03533541%	0.03329851%	22,227,242,715	4,907,631,956	(352,784)	2,928,878,071	975,273	1,531,532	556,259	5.4	(65,330)	103,011
4272	Linn-Benton-Lincoln Education Service District	0.13748111%	0.13561696%	22,227,242,715	4,907,631,956	(322,863)	2,928,878,071	3,972,055	5,403,328	1,431,273	5.4	(59,789)	265,051
4273	Double O School District	0.00020410%	0.00066591%	22,227,242,715	4,907,631,956	79,984	2,928,878,071	19,504	22,346	2,842	5.4	14,812	526
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4276	Lane County Education Service District	0.10103327%	0.10864536%	22,227,242,715	4,907,631,956	1,318,385	2,928,878,071	3,182,090	3,419,668	237,578	5.4	244,145	43,996
4277	Mitchell School	0.00572245%	0.00649045%	22,227,242,715	4,907,631,956	133,014	2,928,878,071	190,097	234,640	44,543	5.4	24,632	8,249
4279	St Helens School District 502	0.12452027%	0.11799583%	22,227,242,715	4,907,631,956	(1,130,008)	2,928,878,071	3,455,954	556,111	(2,899,843)	5.4	(209,261)	(537,008)
4280	Northwest Regional Education Service District	0.36455374%	0.35168199%	22,227,242,715	4,907,631,956	(2,229,337)	2,928,878,071	10,300,337	13,556,212	3,255,875	5.4	(412,840)	602,940
4286	Southern Oregon Education Service District	0.11020600%	0.12878526%	22,227,242,715	4,907,631,956	3,217,855	2,928,878,071	3,771,963	5,466,589	1,694,626	5.4	595,899	313,820
4288	Medford School District 549C	0.62928776%	0.56432228%	22,227,242,715	4,907,631,956	(11,251,769)	2,928,878,071	16,528,312	19,449,534	2,921,222	5.4	(2,083,661)	540,967
4291	Dayton Public Schools	0.03359068%	0.03237792%	22,227,242,715	4,907,631,956	(210,045)	2,928,878,071	948,310	128,853	(819,457)	5.4	(38,897)	(151,751)
4293	Lake County Education Service District	0.00605196%	0.00738111%	22,227,242,715	4,907,631,956	230,203	2,928,878,071	216,184	299,566	83,382	5.4	42,630	15,441
4294	Harney Education Service District Region XVII	0.01409400%	0.01333040%	22,227,242,715	4,907,631,956	(132,252)	2,928,878,071	390,431	597,870	207,439	5.4	(24,491)	38,415
4295	Wasco County Education Service District	0.02980598%	0.03109598%	22,227,242,715	4,907,631,956	223,422	2,928,878,071	910,763	1,322,542	411,779	5.4	41,374	76,255
4297	Yamhill Education Service District	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4306	Amity School District	0.02917662%	0.03109894%	22,227,242,715	4,907,631,956	332,939	2,928,878,071	910,850	265,800	(645,050)	5.4	61,655	(119,454)
4307	Columbia School District 5J	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4309	Scappoose School District	0.10978310%	0.11343202%	22,227,242,715	4,907,631,956	631,978	2,928,878,071	3,322,286	4,157,506	835,220	5.4	117,033	154,670
4311	Redmond School District 2J	0.16891078%	0.19011920%	22,227,242,715	4,907,631,956	3,673,216	2,928,878,071	5,568,360	3,567,608	(2,000,752)	5.4	680,225	(370,510)
4312	Reedsport School District	0.02938706%	0.03078007%	22,227,242,715	4,907,631,956	241,264	2,928,878,071	901,511	606,941	(294,570)	5.4	44,679	(54,550)
4313	Forest Grove School District	0.33369252%	0.30395560%	22,227,242,715	4,907,631,956	(5,150,319)	2,928,878,071	8,902,489	9,280,169	377,680	5.4	(953,763)	69,941
4314	Willamina School District 30J	0.04856370%	0.04674188%	22,227,242,715	4,907,631,956	(315,532)	2,928,878,071	1,369,013	1,636,458	267,445	5.4	(58,432)	49,527
4315	John Day School District	0.02198113%	0.03192301%	22,227,242,715	4,907,631,956	1,721,895	2,928,878,071	934,986	288,309	(646,677)	5.4	318,869	(119,755)
4316	Tigard-Tualatin School District 23J	0.71706652%	0.70867251%	22,227,242,715	4,907,631,956	(1,453,810)	2,928,878,071	20,756,154	22,792,950	2,036,796	5.4	(269,224)	377,184
4317	Sherwood School District 88J	0.25566921%	0.23568677%	22,227,242,715	4,907,631,956	(3,460,881)	2,928,878,071	6,902,978	8,125,046	1,222,068	5.4	(640,904)	226,309
4320	Rainier School District 13	0.04196689%	0.04044085%	22,227,242,715	4,907,631,956	(264,304)	2,928,878,071	1,184,463	711,754	(472,709)	5.4	(48,945)	(87,539)
4321	North Clackamas School District 12	0.94987266%	0.90536417%	22,227,242,715	4,907,631,956	(7,708,697)	2,928,878,071	26,517,013	19,663,341	(6,853,672)	5.4	(1,427,536)	(1,269,199)
4323	Estacada School District 108	0.10204222%	0.10558757%	22,227,242,715	4,907,631,956	614,041	2,928,878,071	3,092,531	2,675,644	(416,887)	5.4	113,711	(77,201)
4324	Centennial School District 28	0.33796444%	0.32215151%	22,227,242,715	4,907,631,956	(2,738,737)	2,928,878,071	9,435,425	12,275,399	2,839,974	5.4	(507,174)	525,921
4326	Harney County School District 3	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4327	Jordan Valley School District 3	0.00586229%	0.00596795%	22,227,242,715	4,907,631,956	18,300	2,928,878,071	174,794	221,638	46,844	5.4	3,389	8,675
4329	Gervais School District 1	0.03226849%	0.02929891%	22,227,242,715	4,907,631,956	(514,320)	2,928,878,071	858,129	515	(857,614)	5.4	(95,244)	(158,817)
4330	Vale School District 84	0.05319011%	0.05400301%	22,227,242,715	4,907,631,956	140,791	2,928,878,071	1,581,682	2,245,196	663,514	5.4	26,072	122,873
4331	Molalla River School District	0.08367541%	0.08730236%	22,227,242,715	4,907,631,956	628,174	2,928,878,071	2,556,980	3,673	(2,553,307)	5.4	116,329	(472,835)
4332	Gresham-Barlow School District 10	0.48873163%	0.48348886%	22,227,242,715	4,907,631,956	(908,027)	2,928,878,071	14,160,799	9,402,011	(4,758,788)	5.4	(168,153)	(881,257)
4333	Canby School District	0.20736275%	0.20304894%	22,227,242,715	4,907,631,956	(747,135)	2,928,878,071	5,947,056	1,995,554	(3,951,502)	5.4	(138,358)	(731,760)
4334	Cascade School District 5	0.10810738%	0.11107979%	22,227,242,715	4,907,631,956	514,810	2,928,878,071	3,253,392	2,095,950	(1,157,442)	5.4	95,335	(214,341)
4335	Milton-Freewater Unified School District 7	0.04621931%	0.04405023%	22,227,242,715	4,907,631,956	(375,677)	2,928,878,071	1,290,178	2,475	(1,287,703)	5.4	(69,570)	(238,464)

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

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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
4336	Nestucca Valley School District 101	0.03305680%	0.03401660%	22,227,242,715	4,907,631,956	166,234	2,928,878,071	996,305	1,095,646	99,341	5.4	30,784	18,396
4337	Sherman County School District	0.00958574%	0.01027965%	22,227,242,715	4,907,631,956	120,182	2,928,878,071	301,078	395,726	94,648	5.4	22,256	17,527
4338	Three Rivers U J School District	0.20539259%	0.19381280%	22,227,242,715	4,907,631,956	(2,005,575)	2,928,878,071	5,676,541	4,933,818	(742,723)	5.4	(371,403)	(137,541)
4339	Lebanon Community School District	0.21915523%	0.19798448%	22,227,242,715	4,907,631,956	(3,666,691)	2,928,878,071	5,798,724	7,856,532	2,057,808	5.4	(679,017)	381,076
4340	Monroe School District 1J	0.01606729%	0.01768052%	22,227,242,715	4,907,631,956	279,406	2,928,878,071	517,841	364,017	(153,824)	5.4	51,742	(28,486)
4341	Hillsboro School District 1J	1.10639732%	1.08710090%	22,227,242,715	4,907,631,956	(3,342,065)	2,928,878,071	31,839,860	29,105,511	(2,734,349)	5.4	(618,901)	(506,361)
4342	North Santiam School District 29J	0.04343178%	0.05136680%	22,227,242,715	4,907,631,956	1,374,315	2,928,878,071	1,504,471	11,345	(1,493,126)	5.4	254,503	(276,505)
4343	Harrisburg Sschool District 7	0.04127760%	0.03917983%	22,227,242,715	4,907,631,956	(363,325)	2,928,878,071	1,147,529	1,682,414	534,885	5.4	(67,282)	99,053
4344	South Wasco County School District 1	0.02168822%	0.01953050%	22,227,242,715	4,907,631,956	(373,709)	2,928,878,071	572,025	786,921	214,896	5.4	(69,205)	39,796
4345	Oregon Trail School District 46	0.22699176%	0.21662700%	22,227,242,715	4,907,631,956	(1,795,136)	2,928,878,071	6,344,741	8,694,392	2,349,651	5.4	(332,433)	435,121
4346	Knappa School District 4	0.03716843%	0.03367498%	22,227,242,715	4,907,631,956	(605,052)	2,928,878,071	986,299	1,263,716	277,417	5.4	(112,047)	51,374
4347	Clatskanie School District 6J	0.05036124%	0.04432245%	22,227,242,715	4,907,631,956	(1,045,895)	2,928,878,071	1,298,151	1,746,238	448,087	5.4	(193,684)	82,979
4348	Lourdes Charter School	0.00164263%	0.00159411%	22,227,242,715	4,907,631,956	(8,404)	2,928,878,071	46,690	65,246	18,556	5.4	(1,556)	3,436
4350	Ridgeline Montessori	0.01126673%	0.01053784%	22,227,242,715	4,907,631,956	(126,241)	2,928,878,071	308,640	397,419	88,779	5.4	(23,378)	16,441
4351	The Village School	0.00220207%	0.00265914%	22,227,242,715	4,907,631,956	79,163	2,928,878,071	77,883	197,452	119,569	5.4	14,660	22,142
4352	Armadillo Technical Institute	0.00333282%	0.00286156%	22,227,242,715	4,907,631,956	(81,620)	2,928,878,071	83,812	117,077	33,265	5.4	(15,115)	6,160
4354	Opal Charter School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4355	Three Rivers Charter School	0.00591434%	0.00534486%	22,227,242,715	4,907,631,956	(98,632)	2,928,878,071	156,544	260,482	103,938	5.4	(18,265)	19,248
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4359	Willamette Leadership Academy	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	27,442	27,442	5.4	0	5,082
4360	Luckiamute Valley Charter School	0.01296482%	0.01111557%	22,227,242,715	4,907,631,956	(320,283)	2,928,878,071	325,561	371,289	45,728	5.4	(59,312)	8,468
4361	Rimrock Expeditionary Alternative Learning	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4362	Kings Valley Charter School	0.00036785%	0.00030492%	22,227,242,715	4,907,631,956	(10,899)	2,928,878,071	8,931	15,921	6,990	5.4	(2,018)	1,294
4363	Multisensory Learning Academy	0.02088280%	0.02202907%	22,227,242,715	4,907,631,956	198,529	2,928,878,071	645,205	851,325	206,120	5.4	36,765	38,170
4365	Mitch Charter School	0.00819778%	0.00775880%	22,227,242,715	4,907,631,956	(76,029)	2,928,878,071	227,246	226,594	(652)	5.4	(14,079)	(121)
4366	Sand Ridge Charter School	0.01300166%	0.01157877%	22,227,242,715	4,907,631,956	(246,439)	2,928,878,071	339,128	493,710	154,582	5.4	(45,637)	28,626
4367	Arthur Academy Charter School	0.04007123%	0.03704868%	22,227,242,715	4,907,631,956	(523,494)	2,928,878,071	1,085,111	1,417,144	332,033	5.4	(96,943)	61,488
4369	Trillium Charter School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	674	674	5.4	0	125
4370	Howard Street Charter School, Inc.	0.00575395%	0.00580908%	22,227,242,715	4,907,631,956	9,549	2,928,878,071	170,141	212,010	41,869	5.4	1,768	7,754
4371	The Lighthouse School	0.00845127%	0.00738434%	22,227,242,715	4,907,631,956	(184,788)	2,928,878,071	216,278	401,488	185,210	5.4	(34,220)	34,298
4373	Sheridan Japanese School Foundation	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4374	Ione School District	0.01025093%	0.00771931%	22,227,242,715	4,907,631,956	(438,466)	2,928,878,071	226,089	419,909	193,820	5.4	(81,197)	35,893
4375	Eddyville Charter School	0.01443881%	0.01198014%	22,227,242,715	4,907,631,956	(425,833)	2,928,878,071	350,884	412,099	61,215	5.4	(78,858)	11,336
4376	Four Rivers Community School	0.01772607%	0.01713646%	22,227,242,715	4,907,631,956	(102,118)	2,928,878,071	501,906	642,373	140,467	5.4	(18,911)	26,012
4378	Mosier Community School	0.00805481%	0.00883014%	22,227,242,715	4,907,631,956	134,284	2,928,878,071	258,624	513,735	255,111	5.4	24,867	47,243
4379	Siletz Valley School	0.01240184%	0.01351726%	22,227,242,715	4,907,631,956	193,187	2,928,878,071	395,904	477,289	81,385	5.4	35,775	15,071
4380	The Emerson School	0.00563477%	0.00509725%	22,227,242,715	4,907,631,956	(93,097)	2,928,878,071	149,292	204,034	54,742	5.4	(17,240)	10,137
4381	North Wasco County School District 21	0.13534667%	0.16464460%	22,227,242,715	4,907,631,956	5,074,287	2,928,878,071	4,822,240	6,053,600	1,231,360	5.4	939,683	228,030
4382	Self Enhancement Inc	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4383	City View Charter School	0.01326838%	0.01207486%	22,227,242,715	4,907,631,956	(206,713)	2,928,878,071	353,658	530,820	177,162	5.4	(38,280)	32,808
4386	Nixyaawii Community School	0.00588399%	0.00552211%	22,227,242,715	4,907,631,956	(62,676)	2,928,878,071	161,736	226,870	65,134	5.4	(11,607)	12,062
4388	West Lane Tech	0.00423933%	0.00357511%	22,227,242,715	4,907,631,956	(115,040)	2,928,878,071	104,711	137,740	33,029	5.4	(21,304)	6,116
4390	Oregon Connections Academy	0.09281632%	0.07541092%	22,227,242,715	4,907,631,956	(3,014,548)	2,928,878,071	2,208,694	3,213,296	1,004,602	5.4	(558,250)	186,037
4392	Eagleridge High School	0.00784433%	0.00630749%	22,227,242,715	4,907,631,956	(266,174)	2,928,878,071	184,739	54,063	(130,676)	5.4	(49,291)	(24,199)
4393	Cascade Heights Public Charter School	0.00743271%	0.00967430%	22,227,242,715	4,907,631,956	388,235	2,928,878,071	283,348	378,513	95,165	5.4	71,895	17,623
4395	Siletz Valley Early College Academy	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	63	63	5.4	0	12
4396	Sweet Home Charter School	0.00615366%	0.00539570%	22,227,242,715	4,907,631,956	(131,276)	2,928,878,071	158,033	191,621	33,588	5.4	(24,310)	6,220
4397	Springwater Environmental Sciences School	0.00833782%	0.00674185%	22,227,242,715	4,907,631,956	(276,415)	2,928,878,071	197,461	289,992	92,531	5.4	(51,188)	17,135
4398	LEP High	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4400	Phoenix School	0.00368691%	0.00414611%	22,227,242,715	4,907,631,956	79,531	2,928,878,071	121,435	193,152	71,717	5.4	14,728	13,281
4401	Ballston Community School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4402	Sage Community School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4403	Portland Village School	0.01682132%	0.01359930%	22,227,242,715	4,907,631,956	(558,042)	2,928,878,071	398,307	462,056	63,749	5.4	(103,341)	11,805
4404	Alliance Charter Academy	0.01770283%	0.01416808%	22,227,242,715	4,907,631,956	(612,204)	2,928,878,071	414,966	336,693	(78,273)	5.4	(113,371)	(14,495)
4405	Forest Grove Community School	0.00894134%	0.00754596%	22,227,242,715	4,907,631,956	(241,674)	2,928,878,071	221,012	267,666	46,654	5.4	(44,754)	8,640
4407	Madrone Trail Public Charter School	0.01100980%	0.00934819%	22,227,242,715	4,907,631,956	(287,784)	2,928,878,071	273,797	304,990	31,193	5.4	(53,293)	5,776
4408	Muddy Creek Charter School	0.00625366%	0.00444875%	22,227,242,715	4,907,631,956	(312,603)	2,928,878,071	130,298	194,989	64,691	5.4	(57,889)	11,980
4409	Southwest Charter School	0.00753526%	0.00849983%	22,227,242,715	4,907,631,956	167,059	2,928,878,071	248,950	252,531	3,581	5.4	30,937	663
4410	Ace Academy	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4411	Sherwood Charter School	0.00776598%	0.00743250%	22,227,242,715	4,907,631,956	(57,757)	2,928,878,071	217,689	301,812	84,123	5.4	(10,696)	15,578

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2025 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
4412	Estacada Web Academy	0.03135443%	0.02980154%	22,227,242,715	4,907,631,956	(268,955)	2,928,878,071	872,851	1,303,838	430,987	5.4	(49,806)	79,812
4413	Marcola Early College Academy	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4414	Marcola Web Academy	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4418	Lewis And Clark Montessori Charter School	0.01551461%	0.01111609%	22,227,242,715	4,907,631,956	(761,807)	2,928,878,071	325,577	345,395	19,818	5.4	(141,075)	3,670
4419	Silvies River Web Academy	0.02239385%	0.02384429%	22,227,242,715	4,907,631,956	251,211	2,928,878,071	698,370	1,195,393	497,023	5.4	46,521	92,041
4420	Oregon Virtual Academy	0.05887915%	0.03391503%	22,227,242,715	4,907,631,956	(4,323,689)	2,928,878,071	993,330	1,391,491	398,161	5.4	(800,683)	73,734
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4422	Redmond Proficiency Academy	0.03936210%	0.03247858%	22,227,242,715	4,907,631,956	(1,192,199)	2,928,878,071	951,258	1,159,463	208,205	5.4	(220,778)	38,556
4423	Molalla River Academy	0.01064244%	0.00983402%	22,227,242,715	4,907,631,956	(140,015)	2,928,878,071	288,026	336,507	48,481	5.4	(25,929)	8,978
4424	The Ivy School	0.01019027%	0.01085814%	22,227,242,715	4,907,631,956	115,672	2,928,878,071	318,022	368,140	50,118	5.4	21,421	9,281
4429	Clackamas Web Academy	0.00018705%	0.00030061%	22,227,242,715	4,907,631,956	19,667	2,928,878,071	8,805	9,836	1,031	5.4	3,642	191
4430	Clackamas Charter Alliance 2	0.00081939%	0.00076742%	22,227,242,715	4,907,631,956	(9,000)	2,928,878,071	22,477	27,896	5,419	5.4	(1,667)	1,004
4431	Corbett Charter School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4432	Renaissance Public Academy	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4433	Powell Butte Community Charter School	0.00786773%	0.00855763%	22,227,242,715	4,907,631,956	119,489	2,928,878,071	250,643	312,113	61,470	5.4	22,128	11,383
4434	Logos Public Charter School	0.03932030%	0.03721488%	22,227,242,715	4,907,631,956	(364,651)	2,928,878,071	1,089,978	1,428,900	338,922	5.4	(67,528)	62,763
4435	Sunny Wolf Charter School	0.00912742%	0.00724930%	22,227,242,715	4,907,631,956	(325,283)	2,928,878,071	212,323	274,029	61,706	5.4	(60,238)	11,427
4436	Academy Of Arts & Academics	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4437	Center for Advance Learning	0.00979445%	0.00952073%	22,227,242,715	4,907,631,956	(47,407)	2,928,878,071	278,851	399,750	120,899	5.4	(8,779)	22,389
4439	Homesource Family Charter	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4440	Sheridan Allprep Academy	0.01207238%	0.01313495%	22,227,242,715	4,907,631,956	184,033	2,928,878,071	384,707	459,038	74,331	5.4	34,080	13,765
4441	Baker Web Academy	0.09331722%	0.09412564%	22,227,242,715	4,907,631,956	140,015	2,928,878,071	2,756,825	4,409,118	1,652,293	5.4	25,929	305,980
4443	Knova Learning Oreogn	0.01289979%	0.01548888%	22,227,242,715	4,907,631,956	448,420	2,928,878,071	453,650	635,350	181,700	5.4	83,041	33,648
4444	Bennett Pearson Academy, Inc.	0.00674833%	0.00603916%	22,227,242,715	4,907,631,956	(122,826)	2,928,878,071	176,880	262,189	85,309	5.4	(22,746)	15,798
4446	Coburg Community Charter School	0.01157203%	0.00981485%	22,227,242,715	4,907,631,956	(304,337)	2,928,878,071	287,465	287,489	24	5.4	(56,359)	4
4447	Arco Iris Spanish Immersion Charter School	0.01037787%	0.00894637%	22,227,242,715	4,907,631,956	(247,930)	2,928,878,071	262,028	400,350	138,322	5.4	(45,913)	25,615
4448	Gresham Barlow Web Academy	0.03262890%	0.02842371%	22,227,242,715	4,907,631,956	(728,323)	2,928,878,071	832,496	1,059,069	226,573	5.4	(134,875)	41,958
4449	Mosier Middle School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4450	Sauvie Island Academy	0.00833099%	0.00912291%	22,227,242,715	4,907,631,956	137,158	2,928,878,071	267,199	372,649	105,450	5.4	25,400	19,528
4451	River's Edge Academy Charter School	0.00799342%	0.00705315%	22,227,242,715	4,907,631,956	(162,851)	2,928,878,071	206,578	310,385	103,807	5.4	(30,158)	19,224
4452	South Columbia Family School	0.00200529%	0.00194499%	22,227,242,715	4,907,631,956	(10,444)	2,928,878,071	56,966	89,757	32,791	5.4	(1,934)	6,072
4453	Woodland Educational Initiative	0.00846188%	0.00822460%	22,227,242,715	4,907,631,956	(41,097)	2,928,878,071	240,889	410,547	169,658	5.4	(7,611)	31,418
4454	Le Monde Immersion Charter School	0.01558223%	0.01580813%	22,227,242,715	4,907,631,956	39,124	2,928,878,071	463,001	608,915	145,914	5.4	7,245	27,021
4455	Hope Chinese Charter School	0.01611574%	0.01518771%	22,227,242,715	4,907,631,956	(160,731)	2,928,878,071	444,830	659,459	214,629	5.4	(29,765)	39,746
4456	Insight School of Oregon Charter	0.02624618%	0.02150517%	22,227,242,715	4,907,631,956	(821,125)	2,928,878,071	629,860	786,748	156,888	5.4	(152,060)	29,053
4457	Oregon Virtual Education East	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4458	Oregon Virtual Education West	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4459	Crater Lake Charter Academy	0.01262552%	0.01369816%	22,227,242,715	4,907,631,956	185,777	2,928,878,071	401,202	578,671	177,469	5.4	34,403	32,865
4460	Kairos Pdx	0.01645427%	0.01637644%	22,227,242,715	4,907,631,956	(13,480)	2,928,878,071	479,646	591,892	112,246	5.4	(2,496)	20,786
4461	Mountain View Academy	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4462	Bend International School	0.01025521%	0.00916765%	22,227,242,715	4,907,631,956	(188,361)	2,928,878,071	268,509	249,634	(18,875)	5.4	(34,882)	(3,495)
4463	Dallas Community School-Community Innovation Partners	0.00838151%	0.00684217%	22,227,242,715	4,907,631,956	(266,608)	2,928,878,071	200,399	292,952	92,553	5.4	(49,372)	17,139
4464	The Valley School Of Southern Oregon	0.00401875%	0.00372234%	22,227,242,715	4,907,631,956	(51,338)	2,928,878,071	109,023	146,047	37,024	5.4	(9,507)	6,856
4465	Bridge Educational Foundation	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4467	Cannon Beach Academy	0.00239741%	0.00176544%	22,227,242,715	4,907,631,956	(109,455)	2,928,878,071	51,708	38,431	(13,277)	5.4	(20,269)	(2,459)
4468	Frontier Charter Academy	0.02351237%	0.01976901%	22,227,242,715	4,907,631,956	(648,336)	2,928,878,071	579,010	648,000	68,990	5.4	(120,062)	12,776
4469	Desert Sky Montessori	0.00493682%	0.00552373%	22,227,242,715	4,907,631,956	101,650	2,928,878,071	161,783	159,145	(2,638)	5.4	18,824	(489)
4470	Oregon Family School	0.02370585%	0.02582631%	22,227,242,715	4,907,631,956	367,256	2,928,878,071	756,421	1,153,725	397,304	5.4	68,010	73,575
4471	Wahtonka Community School	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	0	0	5.4	0	0
4472	Valley Inquiry Charter School	0.00307958%	0.00192679%	22,227,242,715	4,907,631,956	(199,659)	2,928,878,071	56,433	140,238	83,805	5.4	(36,974)	15,519
4473	Willamette Connections Academy	0.01859766%	0.01505810%	22,227,242,715	4,907,631,956	(613,038)	2,928,878,071	441,033	709,589	268,556	5.4	(113,526)	49,733
4474	Oregon for Quality Virtual Education Inc	0.00966720%	0.01188189%	22,227,242,715	4,907,631,956	383,576	2,928,878,071	348,006	482,312	134,306	5.4	71,033	24,871
4475	Teach-NW	0.01613259%	0.01505339%	22,227,242,715	4,907,631,956	(186,912)	2,928,878,071	440,895	595,461	154,566	5.4	(34,613)	28,623
4476	Kalmiopsis Community Arts High School	0.00000000%	0.00024907%	22,227,242,715	4,907,631,956	43,137	2,928,878,071	7,295	48,498	41,203	5.4	7,988	7,630
4477	Virtual Preparatory Academy of Oregon	0.00000000%	0.00225493%	22,227,242,715	4,907,631,956	390,546	2,928,878,071	66,044	133,585	67,541	5.4	72,323	12,508
4478	Whitmore Academy	0.00000000%	0.00000000%	22,227,242,715	4,907,631,956	0	2,928,878,071	0	9,207	9,207	5.4	0	1,705
4479	Harmony Academy	0.00316233%	0.00502331%	22,227,242,715	4,907,631,956	322,315	2,928,878,071	147,127	243,030	95,903	5.4	59,688	17,760
4480	Holla School	0.00121137%	0.00385395%	22,227,242,715	4,907,631,956	457,685	2,928,878,071	112,877	253,396	140,519	5.4	84,756	26,022

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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
1000	State Agencies	6/30/2024	Proportion	5.4	4.4	(5,973,317)	(4,867,147)	(1,106,170)	(1,106,170)	(1,106,170)	(1,106,170)	(1,106,170)	(442,467)	0
1000	State Agencies	6/30/2024	Contribution	5.4	4.4	92,541,006	75,403,783	17,137,223	17,137,223	17,137,223	17,137,223	17,137,223	6,854,891	0
1000	State Agencies	6/30/2023	Proportion	5.3	3.3	(274,423,614)	(170,867,534)	(51,778,040)	(51,778,040)	(51,778,040)	(51,778,040)	(15,533,414)	0	0
1000	State Agencies	6/30/2023	Contribution	5.3	3.3	27,608,723	17,190,337	5,209,193	5,209,193	5,209,193	5,209,193	1,562,758	0	0
1000	State Agencies	6/30/2022	Proportion	5.4	2.4	365,630,912	162,502,628	67,709,428	67,709,428	67,709,428	27,083,772	0	0	0
1000	State Agencies	6/30/2022	Contribution	5.4	2.4	(80,508,154)	(35,781,403)	(14,908,917)	(14,908,917)	(14,908,917)	(5,963,569)	0	0	0
1000	State Agencies	6/30/2021	Proportion	5.5	1.5	345,644,092	94,266,570	62,844,380	62,844,380	31,422,190	0	0	0	0
1000	State Agencies	6/30/2021	Contribution	5.5	1.5	(489,477,236)	(133,493,793)	(88,995,861)	(88,995,861)	(44,497,932)	0	0	0	0
1000	State Agencies	6/30/2020	Proportion	5.4	0.4	152,463,983	11,293,629	28,234,071	11,293,629	0	0	0	0	0
1000	State Agencies	6/30/2020	Contribution	5.4	0.4	(44,282,102)	(3,280,155)	(8,200,389)	(3,280,155)	0	0	0	0	0
1000	State Agencies	6/30/2019	Proportion	5.3	0.0	88,363,750	0	5,001,722	0	0	0	0	0	0
1000	State Agencies	6/30/2019	Contribution	5.3	0.0	(67,921,606)	0	(3,844,619)	0	0	0	0	0	0
1039	SAIF	6/30/2024	Proportion	5.4	4.4	4,280,892	3,488,134	792,758	792,758	792,758	792,758	792,758	317,102	0
1039	SAIF	6/30/2024	Contribution	5.4	4.4	(6,925,619)	(5,643,097)	(1,282,522)	(1,282,522)	(1,282,522)	(1,282,522)	(1,282,522)	(513,009)	0
1039	SAIF	6/30/2023	Proportion	5.3	3.3	24,649,584	15,347,854	4,650,865	4,650,865	4,650,865	4,650,865	1,395,259	0	0
1039	SAIF	6/30/2023	Contribution	5.3	3.3	(5,067,867)	(3,155,465)	(956,201)	(956,201)	(956,201)	(956,201)	(286,862)	0	0
1039	SAIF	6/30/2022	Proportion	5.4	2.4	(12,996,936)	(5,776,416)	(2,406,840)	(2,406,840)	(2,406,840)	(962,736)	0	0	0
1039	SAIF	6/30/2022	Contribution	5.4	2.4	(605,897)	(269,288)	(112,203)	(112,203)	(112,203)	(44,882)	0	0	0
1039	SAIF	6/30/2021	Proportion	5.5	1.5	17,450,777	4,759,301	3,172,869	3,172,869	1,586,432	0	0	0	0
1039	SAIF	6/30/2021	Contribution	5.5	1.5	(12,330,593)	(3,362,889)	(2,241,926)	(2,241,926)	(1,120,963)	0	0	0	0
1039	SAIF	6/30/2020	Proportion	5.4	0.4	(1,649,978)	(122,223)	(305,551)	(122,223)	0	0	0	0	0
1039	SAIF	6/30/2020	Contribution	5.4	0.4	3,539,797	262,207	655,518	262,207	0	0	0	0	0
1039	SAIF	6/30/2019	Proportion	5.3	0.0	(49,492,918)	0	(2,801,488)	0	0	0	0	0	0
1039	SAIF	6/30/2019	Contribution	5.3	0.0	98,247,504	0	5,561,179	0	0	0	0	0	0
1179	Professional Liability Fund	6/30/2024	Proportion	5.4	4.4	58,463	47,637	10,826	10,826	10,826	10,826	10,826	4,333	0
1179	Professional Liability Fund	6/30/2024	Contribution	5.4	4.4	(176,032)	(143,433)	(32,599)	(32,599)	(32,599)	(32,599)	(32,599)	(13,037)	0
1179	Professional Liability Fund	6/30/2023	Proportion	5.3	3.3	37,317	23,235	7,041	7,041	7,041	7,041	2,112	0	0
1179	Professional Liability Fund	6/30/2023	Contribution	5.3	3.3	(30,344)	(18,894)	(5,725)	(5,725)	(5,725)	(5,725)	(1,719)	0	0
1179	Professional Liability Fund	6/30/2022	Proportion	5.4	2.4	607,322	269,921	112,467	112,467	112,467	44,987	0	0	0
1179	Professional Liability Fund	6/30/2022	Contribution	5.4	2.4	804,467	357,542	148,975	148,975	148,975	59,592	0	0	0
1179	Professional Liability Fund	6/30/2021	Proportion	5.5	1.5	417,767	113,936	75,958	75,958	37,978	0	0	0	0
1179	Professional Liability Fund	6/30/2021	Contribution	5.5	1.5	(591,613)	(161,349)	(107,566)	(107,566)	(53,783)	0	0	0	0
1179	Professional Liability Fund	6/30/2020	Proportion	5.4	0.4	184,278	13,651	34,125	13,651	0	0	0	0	0
1179	Professional Liability Fund	6/30/2020	Contribution	5.4	0.4	(53,522)	(3,964)	(9,912)	(3,964)	0	0	0	0	0
1179	Professional Liability Fund	6/30/2019	Proportion	5.3	0.0	106,802	0	6,046	0	0	0	0	0	0
1179	Professional Liability Fund	6/30/2019	Contribution	5.3	0.0	(82,094)	0	(4,646)	0	0	0	0	0	0
1252	Oregon State University	6/30/2024	Proportion	5.4	4.4	412,793	336,350	76,443	76,443	76,443	76,443	76,443	30,578	0
1252	Oregon State University	6/30/2024	Contribution	5.4	4.4	(5,103,956)	(4,158,779)	(945,177)	(945,177)	(945,177)	(945,177)	(945,177)	(378,071)	0
1252	Oregon State University	6/30/2023	Proportion	5.3	3.3	(22,699,558)	(14,133,688)	(4,282,935)	(4,282,935)	(4,282,935)	(4,282,935)	(1,284,883)	0	0
1252	Oregon State University	6/30/2023	Contribution	5.3	3.3	(1,195,593)	(744,425)	(225,584)	(225,584)	(225,584)	(225,584)	(67,673)	0	0
1252	Oregon State University	6/30/2022	Proportion	5.4	2.4	(1,854,825)	(824,367)	(343,486)	(343,486)	(343,486)	(137,395)	0	0	0
1252	Oregon State University	6/30/2022	Contribution	5.4	2.4	(5,324,304)	(2,366,358)	(985,982)	(985,982)	(985,982)	(394,394)	0	0	0
1252	Oregon State University	6/30/2021	Proportion	5.5	1.5	18,295,382	4,989,650	3,326,433	3,326,433	1,663,217	0	0	0	0
1252	Oregon State University	6/30/2021	Contribution	5.5	1.5	(49,713,879)	(13,558,331)	(9,038,887)	(9,038,887)	(4,519,444)	0	0	0	0
1252	Oregon State University	6/30/2020	Proportion	5.4	0.4	39,509,414	2,926,624	7,316,558	2,926,624	0	0	0	0	0
1252	Oregon State University	6/30/2020	Contribution	5.4	0.4	22,956,008	1,700,443	4,251,113	1,700,443	0	0	0	0	0
1252	Oregon State University	6/30/2019	Proportion	5.3	0.0	7,483,081	0	423,571	0	0	0	0	0	0
1252	Oregon State University	6/30/2019	Contribution	5.3	0.0	(5,751,938)	0	(325,583)	0	0	0	0	0	0
1254	University of Oregon	6/30/2024	Proportion	5.4	4.4	(2,547,500)	(2,075,741)	(471,759)	(471,759)	(471,759)	(471,759)	(471,759)	(188,705)	0
1254	University of Oregon	6/30/2024	Contribution	5.4	4.4	4,842,934	3,946,094	896,840	896,840	896,840	896,840	896,840	358,734	0
1254	University of Oregon	6/30/2023	Proportion	5.3	3.3	3,069,805	1,911,389	579,208	579,208	579,208	579,208	173,765	0	0
1254	University of Oregon	6/30/2023	Contribution	5.3	3.3	(5,915,947)	(3,683,515)	(1,116,216)	(1,116,216)	(1,116,216)	(1,116,216)	(334,867)	0	0
1254	University of Oregon	6/30/2022	Proportion	5.4	2.4	(29,995,141)	(13,331,173)	(5,554,656)	(5,554,656)	(5,554,656)	(2,221,861)	0	0	0
1254	University of Oregon	6/30/2022	Contribution	5.4	2.4	75,673,408	33,632,626	14,013,594	14,013,594	14,013,594	5,605,438	0	0	0
1254	University of Oregon	6/30/2021	Proportion	5.5	1.5	25,527,890	6,962,151	4,641,435	4,641,435	2,320,716	0	0	0	0
1254	University of Oregon	6/30/2021	Contribution	5.5	1.5	(36,150,831)	(9,859,318)	(6,572,878)	(6,572,878)	(3,286,440)	0	0	0	0
1254	University of Oregon	6/30/2020	Proportion	5.4	0.4	11,260,380	834,101	2,085,256	834,101	0	0	0	0	0
1254	University of Oregon	6/30/2020	Contribution	5.4	0.4	(3,270,499)	(242,259)	(605,648)	(242,259)	0	0	0	0	0
1254	University of Oregon	6/30/2019	Proportion	5.3	0.0	6,526,193	0	369,407	0	0	0	0	0	0
1254	University of Oregon	6/30/2019	Contribution	5.3	0.0	(5,016,418)	0	(283,948)	0	0	0	0	0	0
2000	Lake County	6/30/2024	Proportion	5.4	4.4	(119,002)	(96,965)	(22,037)	(22,037)	(22,037)	(22,037)	(22,037)	(8,817)	0
2000	Lake County	6/30/2024	Contribution	5.4	4.4	(74,641)	(60,819)	(13,822)	(13,822)	(13,822)	(13,822)	(13,822)	(5,531)	0
2000	Lake County	6/30/2023	Proportion	5.3	3.3	(829,642)	(516,570)	(156,536)	(156,536)	(156,536)	(156,536)	(46,962)	0	0
2000	Lake County	6/30/2023	Contribution	5.3	3.3	(39,717)	(24,729)	(7,494)	(7,494)	(7,494)	(7,494)	(2,247)	0	0
2000	Lake County	6/30/2022	Proportion	5.4	2.4	(315,529)	(140,236)	(58,431)	(58,431)	(58,431)	(23,374)	0	0	0
2000	Lake County	6/30/2022	Contribution	5.4	2.4	1,980,840	880,374	366,822	366,822	366,822	146,730	0	0	0
2000	Lake County	6/30/2021	Proportion	5.5	1.5	1,036,403	282,655	188,437	188,437	94,218	0	0	0	0
2000	Lake County	6/30/2021	Contribution	5.5	1.5	(1,071,151)	(292,131)	(194,755)	(194,755)	(97,376)	0	0	0	0
2000	Lake County	6/30/2020	Proportion	5.4	0.4	132,754	9,834	24,584	9,834	0	0	0	0	0
2000	Lake County	6/30/2020	Contribution	5.4	0.4	(20,704)	(1,534)	(3,834)	(1,534)	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2019	Proportion	5.3	0.0	(261,123)	0	(14,783)	0	0	0	0	0	0
2000	Lake County	6/30/2019	Contribution	5.3	0.0	(207,221)	0	(11,731)	0	0	0	0	0	0
2001	Clackamas County	6/30/2024	Proportion	5.4	4.4	(755,347)	(615,468)	(139,879)	(139,879)	(139,879)	(139,879)	(139,879)	(55,952)	0
2001	Clackamas County	6/30/2024	Contribution	5.4	4.4	5,813,938	4,737,283	1,076,655	1,076,655	1,076,655	1,076,655	1,076,655	430,663	0
2001	Clackamas County	6/30/2023	Proportion	5.3	3.3	(49,238,091)	(30,657,679)	(9,290,206)	(9,290,206)	(9,290,206)	(9,290,206)	(2,787,061)	0	0
2001	Clackamas County	6/30/2023	Contribution	5.3	3.3	8,926,802	5,558,198	1,684,302	1,684,302	1,684,302	1,684,302	505,292	0	0
2001	Clackamas County	6/30/2022	Proportion	5.4	2.4	38,020,218	16,897,875	7,040,781	7,040,781	7,040,781	2,816,313	0	0	0
2001	Clackamas County	6/30/2022	Contribution	5.4	2.4	(2,928,601)	(1,301,599)	(542,334)	(542,334)	(542,334)	(216,931)	0	0	0
2001	Clackamas County	6/30/2021	Proportion	5.5	1.5	8,500,107	2,318,211	1,545,474	1,545,474	772,737	0	0	0	0
2001	Clackamas County	6/30/2021	Contribution	5.5	1.5	(28,858,490)	(7,870,498)	(5,246,998)	(5,246,998)	(2,623,500)	0	0	0	0
2001	Clackamas County	6/30/2020	Proportion	5.4	0.4	13,449,753	996,278	2,490,695	996,278	0	0	0	0	0
2001	Clackamas County	6/30/2020	Contribution	5.4	0.4	2,619,473	194,033	485,088	194,033	0	0	0	0	0
2001	Clackamas County	6/30/2019	Proportion	5.3	0.0	(5,789,500)	0	(327,710)	0	0	0	0	0	0
2001	Clackamas County	6/30/2019	Contribution	5.3	0.0	(1,403,202)	0	(79,427)	0	0	0	0	0	0
2002	Curry County	6/30/2024	Proportion	5.4	4.4	(677,563)	(552,088)	(125,475)	(125,475)	(125,475)	(125,475)	(125,475)	(50,188)	0
2002	Curry County	6/30/2024	Contribution	5.4	4.4	(482,323)	(393,004)	(89,319)	(89,319)	(89,319)	(89,319)	(89,319)	(35,728)	0
2002	Curry County	6/30/2023	Proportion	5.3	3.3	(2,102,964)	(1,309,392)	(396,786)	(396,786)	(396,786)	(396,786)	(119,034)	0	0
2002	Curry County	6/30/2023	Contribution	5.3	3.3	(199,061)	(123,943)	(37,559)	(37,559)	(37,559)	(37,559)	(11,266)	0	0
2002	Curry County	6/30/2022	Proportion	5.4	2.4	751,868	334,163	139,235	139,235	139,235	55,693	0	0	0
2002	Curry County	6/30/2022	Contribution	5.4	2.4	(795,154)	(353,401)	(147,251)	(147,251)	(147,251)	(58,899)	0	0	0
2002	Curry County	6/30/2021	Proportion	5.5	1.5	857,955	233,987	155,992	155,992	77,995	0	0	0	0
2002	Curry County	6/30/2021	Contribution	5.5	1.5	(2,408,384)	(656,832)	(437,888)	(437,888)	(218,944)	0	0	0	0
2002	Curry County	6/30/2020	Proportion	5.4	0.4	583,571	43,226	108,069	43,226	0	0	0	0	0
2002	Curry County	6/30/2020	Contribution	5.4	0.4	(744,221)	(55,126)	(137,819)	(55,126)	0	0	0	0	0
2002	Curry County	6/30/2019	Proportion	5.3	0.0	(92,720)	0	(5,250)	0	0	0	0	0	0
2002	Curry County	6/30/2019	Contribution	5.3	0.0	(1,075,227)	0	(60,862)	0	0	0	0	0	0
2003	Douglas County	6/30/2024	Proportion	5.4	4.4	(2,552,893)	(2,080,135)	(472,758)	(472,758)	(472,758)	(472,758)	(472,758)	(189,103)	0
2003	Douglas County	6/30/2024	Contribution	5.4	4.4	2,361,132	1,923,885	437,247	437,247	437,247	437,247	437,247	174,897	0
2003	Douglas County	6/30/2023	Proportion	5.3	3.3	(13,294,915)	(8,277,965)	(2,508,475)	(2,508,475)	(2,508,475)	(2,508,475)	(752,540)	0	0
2003	Douglas County	6/30/2023	Contribution	5.3	3.3	2,468,258	1,536,840	465,709	465,709	465,709	465,709	139,713	0	0
2003	Douglas County	6/30/2022	Proportion	5.4	2.4	2,132,042	947,573	394,823	394,823	394,823	157,927	0	0	0
2003	Douglas County	6/30/2022	Contribution	5.4	2.4	(659,688)	(293,196)	(122,164)	(122,164)	(122,164)	(48,868)	0	0	0
2003	Douglas County	6/30/2021	Proportion	5.5	1.5	375,988	102,544	68,361	68,361	34,183	0	0	0	0
2003	Douglas County	6/30/2021	Contribution	5.5	1.5	(9,389,730)	(2,560,834)	(1,707,224)	(1,707,224)	(853,610)	0	0	0	0
2003	Douglas County	6/30/2020	Proportion	5.4	0.4	(2,246,550)	(166,410)	(416,028)	(166,410)	0	0	0	0	0
2003	Douglas County	6/30/2020	Contribution	5.4	0.4	(2,021,696)	(149,756)	(374,388)	(149,756)	0	0	0	0	0
2003	Douglas County	6/30/2019	Proportion	5.3	0.0	(2,199,117)	0	(124,477)	0	0	0	0	0	0
2003	Douglas County	6/30/2019	Contribution	5.3	0.0	(3,977,151)	0	(225,121)	0	0	0	0	0	0
2004	Harney County	6/30/2024	Proportion	5.4	4.4	(22,834)	(18,605)	(4,229)	(4,229)	(4,229)	(4,229)	(4,229)	(1,689)	0
2004	Harney County	6/30/2024	Contribution	5.4	4.4	58,591	47,741	10,850	10,850	10,850	10,850	10,850	4,341	0
2004	Harney County	6/30/2023	Proportion	5.3	3.3	(991,013)	(617,045)	(186,984)	(186,984)	(186,984)	(186,984)	(56,093)	0	0
2004	Harney County	6/30/2023	Contribution	5.3	3.3	212,415	132,259	40,078	40,078	40,078	40,078	12,025	0	0
2004	Harney County	6/30/2022	Proportion	5.4	2.4	1,089,734	484,325	201,803	201,803	201,803	80,719	0	0	0
2004	Harney County	6/30/2022	Contribution	5.4	2.4	(218,257)	(97,003)	(40,418)	(40,418)	(40,418)	(16,167)	0	0	0
2004	Harney County	6/30/2021	Proportion	5.5	1.5	(200,944)	(54,804)	(36,535)	(36,535)	(18,269)	0	0	0	0
2004	Harney County	6/30/2021	Contribution	5.5	1.5	(741,275)	(202,167)	(134,777)	(134,777)	(67,390)	0	0	0	0
2004	Harney County	6/30/2020	Proportion	5.4	0.4	(726,368)	(53,803)	(134,513)	(53,803)	0	0	0	0	0
2004	Harney County	6/30/2020	Contribution	5.4	0.4	(101,098)	(7,488)	(18,722)	(7,488)	0	0	0	0	0
2004	Harney County	6/30/2019	Proportion	5.3	0.0	423,132	0	23,952	0	0	0	0	0	0
2004	Harney County	6/30/2019	Contribution	5.3	0.0	(290,528)	0	(16,443)	0	0	0	0	0	0
2005	Jackson County	6/30/2024	Proportion	5.4	4.4	(561,220)	(457,290)	(103,930)	(103,930)	(103,930)	(103,930)	(103,930)	(41,570)	0
2005	Jackson County	6/30/2024	Contribution	5.4	4.4	1,184,613	965,240	219,373	219,373	219,373	219,373	219,373	87,748	0
2005	Jackson County	6/30/2023	Proportion	5.3	3.3	(5,828,478)	(3,629,052)	(1,099,713)	(1,099,713)	(1,099,713)	(1,099,713)	(329,913)	0	0
2005	Jackson County	6/30/2023	Contribution	5.3	3.3	921,767	573,931	173,918	173,918	173,918	173,918	52,177	0	0
2005	Jackson County	6/30/2022	Proportion	5.4	2.4	(4,635,756)	(2,060,337)	(858,473)	(858,473)	(858,473)	(343,391)	0	0	0
2005	Jackson County	6/30/2022	Contribution	5.4	2.4	(165,597)	(73,599)	(30,666)	(30,666)	(30,666)	(12,267)	0	0	0
2005	Jackson County	6/30/2021	Proportion	5.5	1.5	4,874,627	1,329,443	886,296	886,296	443,147	0	0	0	0
2005	Jackson County	6/30/2021	Contribution	5.5	1.5	(8,995,986)	(2,453,450)	(1,635,634)	(1,635,634)	(817,816)	0	0	0	0
2005	Jackson County	6/30/2020	Proportion	5.4	0.4	1,830,090	135,560	338,906	135,560	0	0	0	0	0
2005	Jackson County	6/30/2020	Contribution	5.4	0.4	(226,567)	(16,782)	(41,957)	(16,782)	0	0	0	0	0
2005	Jackson County	6/30/2019	Proportion	5.3	0.0	(12,722,420)	0	(720,135)	0	0	0	0	0	0
2005	Jackson County	6/30/2019	Contribution	5.3	0.0	17,763,683	0	1,005,493	0	0	0	0	0	0
2006	Jefferson County	6/30/2024	Proportion	5.4	4.4	115,018	93,718	21,300	21,300	21,300	21,300	21,300	8,518	0
2006	Jefferson County	6/30/2024	Contribution	5.4	4.4	161,602	131,676	29,926	29,926	29,926	29,926	29,926	11,972	0
2006	Jefferson County	6/30/2023	Proportion	5.3	3.3	96,789	60,265	18,262	18,262	18,262	18,262	5,479	0	0
2006	Jefferson County	6/30/2023	Contribution	5.3	3.3	1,175,004	731,606	221,699	221,699	221,699	221,699	66,509	0	0
2006	Jefferson County	6/30/2022	Proportion	5.4	2.4	(1,457,944)	(647,974)	(269,990)	(269,990)	(269,990)	(107,994)	0	0	0
2006	Jefferson County	6/30/2022	Contribution	5.4	2.4	2,596,922	1,154,189	480,911	480,911	480,911	192,367	0	0	0
2006	Jefferson County	6/30/2021	Proportion	5.5	1.5	1,088,341	296,821	197,880	197,880	98,941	0	0	0	0
2006	Jefferson County	6/30/2021	Contribution	5.5	1.5	691,660	188,636	125,756	125,756	62,880	0	0	0	0

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2006	Jefferson County	6/30/2020	Proportion	5.4	0.4	(59,980)	(4,445)	(11,107)	(4,445)	0	0	0	0	0
2006	Jefferson County	6/30/2020	Contribution	5.4	0.4	2,781,725	206,055	515,134	206,055	0	0	0	0	0
2006	Jefferson County	6/30/2019	Proportion	5.3	0.0	(742,459)	0	(42,024)	0	0	0	0	0	0
2006	Jefferson County	6/30/2019	Contribution	5.3	0.0	1,254,820	0	71,030	0	0	0	0	0	0
2007	Klamath County	6/30/2024	Proportion	5.4	4.4	410,742	334,679	76,063	76,063	76,063	76,063	76,063	30,427	0
2007	Klamath County	6/30/2024	Contribution	5.4	4.4	(231,134)	(188,331)	(42,803)	(42,803)	(42,803)	(42,803)	(42,803)	(17,119)	0
2007	Klamath County	6/30/2023	Proportion	5.3	3.3	(1,108,737)	(690,345)	(209,196)	(209,196)	(209,196)	(209,196)	(209,196)	(62,757)	0
2007	Klamath County	6/30/2023	Contribution	5.3	3.3	(118,723)	(73,921)	(22,401)	(22,401)	(22,401)	(22,401)	(22,401)	(6,718)	0
2007	Klamath County	6/30/2022	Proportion	5.4	2.4	643,342	285,931	119,137	119,137	119,137	47,657	0	0	0
2007	Klamath County	6/30/2022	Contribution	5.4	2.4	(459,375)	(204,168)	(85,069)	(85,069)	(85,069)	(34,030)	0	0	0
2007	Klamath County	6/30/2021	Proportion	5.5	1.5	238,210	64,966	43,311	43,311	21,655	0	0	0	0
2007	Klamath County	6/30/2021	Contribution	5.5	1.5	(961,977)	(262,357)	(174,905)	(174,905)	(87,452)	0	0	0	0
2007	Klamath County	6/30/2020	Proportion	5.4	0.4	766,278	56,763	141,903	56,763	0	0	0	0	0
2007	Klamath County	6/30/2020	Contribution	5.4	0.4	(382,190)	(28,310)	(70,776)	(28,310)	0	0	0	0	0
2007	Klamath County	6/30/2019	Proportion	5.3	0.0	349,500	0	19,785	0	0	0	0	0	0
2007	Klamath County	6/30/2019	Contribution	5.3	0.0	(351,790)	0	(19,915)	0	0	0	0	0	0
2008	Lane County	6/30/2024	Proportion	5.4	4.4	10,648,897	8,676,879	1,972,018	1,972,018	1,972,018	1,972,018	1,972,018	788,807	0
2008	Lane County	6/30/2024	Contribution	5.4	4.4	(5,800,883)	(4,726,645)	(1,074,238)	(1,074,238)	(1,074,238)	(1,074,238)	(1,074,238)	(429,693)	0
2008	Lane County	6/30/2023	Proportion	5.3	3.3	47,578,606	29,624,416	8,977,095	8,977,095	8,977,095	8,977,095	2,693,131	0	0
2008	Lane County	6/30/2023	Contribution	5.3	3.3	(3,576,261)	(2,226,729)	(674,766)	(674,766)	(674,766)	(674,766)	(202,431)	0	0
2008	Lane County	6/30/2022	Proportion	5.4	2.4	(30,938,158)	(13,750,291)	(5,729,289)	(5,729,289)	(5,729,289)	(2,291,713)	0	0	0
2008	Lane County	6/30/2022	Contribution	5.4	2.4	763,168	339,187	141,327	141,327	141,327	56,533	0	0	0
2008	Lane County	6/30/2021	Proportion	5.5	1.5	(130,718,024)	(35,650,372)	(23,766,913)	(23,766,913)	(11,883,459)	0	0	0	0
2008	Lane County	6/30/2021	Contribution	5.5	1.5	292,228,246	79,698,614	53,132,408	53,132,408	26,566,206	0	0	0	0
2008	Lane County	6/30/2020	Proportion	5.4	0.4	(5,762,169)	(426,829)	(1,067,068)	(426,829)	0	0	0	0	0
2008	Lane County	6/30/2020	Contribution	5.4	0.4	7,858,646	582,121	1,455,305	582,121	0	0	0	0	0
2008	Lane County	6/30/2019	Proportion	5.3	0.0	121,107	0	6,857	0	0	0	0	0	0
2008	Lane County	6/30/2019	Contribution	5.3	0.0	(9,076,253)	0	(513,748)	0	0	0	0	0	0
2009	Marion County	6/30/2024	Proportion	5.4	4.4	(4,621,748)	(3,765,869)	(855,879)	(855,879)	(855,879)	(855,879)	(855,879)	(342,353)	0
2009	Marion County	6/30/2024	Contribution	5.4	4.4	1,825,384	1,487,350	338,034	338,034	338,034	338,034	338,034	135,214	0
2009	Marion County	6/30/2023	Proportion	5.3	3.3	(16,133,642)	(10,045,476)	(3,044,083)	(3,044,083)	(3,044,083)	(3,044,083)	(913,227)	0	0
2009	Marion County	6/30/2023	Contribution	5.3	3.3	161,694	100,678	30,508	30,508	30,508	30,508	9,154	0	0
2009	Marion County	6/30/2022	Proportion	5.4	2.4	3,267,215	1,452,095	605,040	605,040	605,040	242,015	0	0	0
2009	Marion County	6/30/2022	Contribution	5.4	2.4	(3,663,862)	(1,628,383)	(678,493)	(678,493)	(678,493)	(271,397)	0	0	0
2009	Marion County	6/30/2021	Proportion	5.5	1.5	12,653,961	3,451,081	2,300,720	2,300,720	1,150,361	0	0	0	0
2009	Marion County	6/30/2021	Contribution	5.5	1.5	(18,305,363)	(4,992,371)	(3,328,248)	(3,328,248)	(1,664,123)	0	0	0	0
2009	Marion County	6/30/2020	Proportion	5.4	0.4	6,001,601	444,561	1,111,408	444,561	0	0	0	0	0
2009	Marion County	6/30/2020	Contribution	5.4	0.4	(1,717,671)	(127,236)	(318,087)	(127,236)	0	0	0	0	0
2009	Marion County	6/30/2019	Proportion	5.3	0.0	(5,755,707)	0	(325,797)	0	0	0	0	0	0
2009	Marion County	6/30/2019	Contribution	5.3	0.0	(3,705,468)	0	(209,743)	0	0	0	0	0	0
2011	Washington County	6/30/2024	Proportion	5.4	4.4	(14,974,133)	(12,201,145)	(2,772,988)	(2,772,988)	(2,772,988)	(2,772,988)	(2,772,988)	(1,109,193)	0
2011	Washington County	6/30/2024	Contribution	5.4	4.4	11,682,154	9,518,792	2,163,362	2,163,362	2,163,362	2,163,362	2,163,362	865,344	0
2011	Washington County	6/30/2023	Proportion	5.3	3.3	(37,266,010)	(23,203,364)	(7,031,323)	(7,031,323)	(7,031,323)	(7,031,323)	(2,109,395)	0	0
2011	Washington County	6/30/2023	Contribution	5.3	3.3	8,484,416	5,282,750	1,600,833	1,600,833	1,600,833	1,600,833	480,251	0	0
2011	Washington County	6/30/2022	Proportion	5.4	2.4	16,324,949	7,255,532	3,023,139	3,023,139	3,023,139	1,209,254	0	0	0
2011	Washington County	6/30/2022	Contribution	5.4	2.4	4,436,113	1,971,607	821,502	821,502	821,502	328,603	0	0	0
2011	Washington County	6/30/2021	Proportion	5.5	1.5	19,336,066	5,273,474	3,515,648	3,515,648	1,757,826	0	0	0	0
2011	Washington County	6/30/2021	Contribution	5.5	1.5	(28,145,903)	(7,676,155)	(5,117,437)	(5,117,437)	(2,558,718)	0	0	0	0
2011	Washington County	6/30/2020	Proportion	5.4	0.4	2,289,285	169,575	423,942	169,575	0	0	0	0	0
2011	Washington County	6/30/2020	Contribution	5.4	0.4	3,507,180	259,790	649,478	259,790	0	0	0	0	0
2011	Washington County	6/30/2019	Proportion	5.3	0.0	(10,793,234)	0	(610,939)	0	0	0	0	0	0
2011	Washington County	6/30/2019	Contribution	5.3	0.0	15,380,762	0	870,607	0	0	0	0	0	0
2012	Grant County	6/30/2024	Proportion	5.4	4.4	(103,045)	(83,963)	(19,082)	(19,082)	(19,082)	(19,082)	(19,082)	(7,635)	0
2012	Grant County	6/30/2024	Contribution	5.4	4.4	(395,707)	(322,428)	(73,279)	(73,279)	(73,279)	(73,279)	(73,279)	(29,312)	0
2012	Grant County	6/30/2023	Proportion	5.3	3.3	(203,069)	(126,439)	(38,315)	(38,315)	(38,315)	(38,315)	(11,494)	0	0
2012	Grant County	6/30/2023	Contribution	5.3	3.3	(323,663)	(201,527)	(61,068)	(61,068)	(61,068)	(61,068)	(18,323)	0	0
2012	Grant County	6/30/2022	Proportion	5.4	2.4	(210,360)	(93,492)	(38,956)	(38,956)	(38,956)	(15,580)	0	0	0
2012	Grant County	6/30/2022	Contribution	5.4	2.4	(367,488)	(163,329)	(68,053)	(68,053)	(68,053)	(27,223)	0	0	0
2012	Grant County	6/30/2021	Proportion	5.5	1.5	514,008	140,184	93,456	93,456	46,728	0	0	0	0
2012	Grant County	6/30/2021	Contribution	5.5	1.5	(867,589)	(236,617)	(157,743)	(157,743)	(78,874)	0	0	0	0
2012	Grant County	6/30/2020	Proportion	5.4	0.4	136,147	10,087	25,212	10,087	0	0	0	0	0
2012	Grant County	6/30/2020	Contribution	5.4	0.4	(389,542)	(28,857)	(72,137)	(28,857)	0	0	0	0	0
2012	Grant County	6/30/2019	Proportion	5.3	0.0	402,636	0	22,791	0	0	0	0	0	0
2012	Grant County	6/30/2019	Contribution	5.3	0.0	(417,379)	0	(23,624)	0	0	0	0	0	0
2013	Umatilla County	6/30/2024	Proportion	5.4	4.4	1,395,583	1,137,142	258,441	258,441	258,441	258,441	258,441	103,378	0
2013	Umatilla County	6/30/2024	Contribution	5.4	4.4	(230,859)	(188,107)	(42,752)	(42,752)	(42,752)	(42,752)	(42,752)	(17,099)	0
2013	Umatilla County	6/30/2023	Proportion	5.3	3.3	(2,395,240)	(1,491,376)	(451,932)	(451,932)	(451,932)	(451,932)	(135,580)	0	0
2013	Umatilla County	6/30/2023	Contribution	5.3	3.3	150,258	93,556	28,351	28,351	28,351	28,351	8,503	0	0
2013	Umatilla County	6/30/2022	Proportion	5.4	2.4	901,733	400,769	166,988	166,988	166,988	66,793	0	0	0
2013	Umatilla County	6/30/2022	Contribution	5.4	2.4	(1,612,086)	(716,484)	(298,534)	(298,534)	(298,534)	(119,416)	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2013	Umatilla County	6/30/2021	Proportion	5.5	1.5	1,775,723	484,287	322,859	322,859	161,428	0	0	0	0
2013	Umatilla County	6/30/2021	Contribution	5.5	1.5	(3,515,744)	(958,840)	(639,226)	(639,226)	(319,614)	0	0	0	0
2013	Umatilla County	6/30/2020	Proportion	5.4	0.4	(125,117)	(9,267)	(23,170)	(9,267)	0	0	0	0	0
2013	Umatilla County	6/30/2020	Contribution	5.4	0.4	(433,295)	(32,095)	(80,240)	(32,095)	0	0	0	0	0
2013	Umatilla County	6/30/2019	Proportion	5.3	0.0	1,310,304	0	74,169	0	0	0	0	0	0
2013	Umatilla County	6/30/2019	Contribution	5.3	0.0	(1,090,041)	0	(61,701)	0	0	0	0	0	0
2014	Linn County	6/30/2024	Proportion	5.4	4.4	(3,337,073)	(2,719,097)	(617,976)	(617,976)	(617,976)	(617,976)	(617,976)	(247,193)	0
2014	Linn County	6/30/2024	Contribution	5.4	4.4	1,293,848	1,054,247	239,601	239,601	239,601	239,601	239,601	95,843	0
2014	Linn County	6/30/2023	Proportion	5.3	3.3	(11,339,555)	(7,060,477)	(2,139,539)	(2,139,539)	(2,139,539)	(2,139,539)	(641,860)	0	0
2014	Linn County	6/30/2023	Contribution	5.3	3.3	1,293,997	805,697	244,150	244,150	244,150	244,150	73,247	0	0
2014	Linn County	6/30/2022	Proportion	5.4	2.4	10,418,261	4,630,337	1,929,308	1,929,308	1,929,308	771,721	0	0	0
2014	Linn County	6/30/2022	Contribution	5.4	2.4	(275,418)	(122,409)	(51,003)	(51,003)	(51,003)	(20,403)	0	0	0
2014	Linn County	6/30/2021	Proportion	5.5	1.5	3,639,776	992,668	661,777	661,777	330,891	0	0	0	0
2014	Linn County	6/30/2021	Contribution	5.5	1.5	(7,849,113)	(2,140,669)	(1,427,111)	(1,427,111)	(713,558)	0	0	0	0
2014	Linn County	6/30/2020	Proportion	5.4	0.4	2,692,190	199,420	498,554	199,420	0	0	0	0	0
2014	Linn County	6/30/2020	Contribution	5.4	0.4	(15,892)	(1,177)	(2,943)	(1,177)	0	0	0	0	0
2014	Linn County	6/30/2019	Proportion	5.3	0.0	(2,645,248)	0	(149,733)	0	0	0	0	0	0
2014	Linn County	6/30/2019	Contribution	5.3	0.0	(1,281,984)	0	(72,564)	0	0	0	0	0	0
2015	Yamhill County	6/30/2024	Proportion	5.4	4.4	(1,134,865)	(924,705)	(210,160)	(210,160)	(210,160)	(210,160)	(210,160)	(84,065)	0
2015	Yamhill County	6/30/2024	Contribution	5.4	4.4	582,361	474,516	107,845	107,845	107,845	107,845	107,845	43,136	0
2015	Yamhill County	6/30/2023	Proportion	5.3	3.3	(1,580,208)	(983,904)	(298,152)	(298,152)	(298,152)	(298,152)	(89,448)	0	0
2015	Yamhill County	6/30/2023	Contribution	5.3	3.3	985,205	613,429	185,888	185,888	185,888	185,888	55,765	0	0
2015	Yamhill County	6/30/2022	Proportion	5.4	2.4	6,824,259	3,033,003	1,263,752	1,263,752	1,263,752	505,499	0	0	0
2015	Yamhill County	6/30/2022	Contribution	5.4	2.4	2,634	1,170	488	488	488	194	0	0	0
2015	Yamhill County	6/30/2021	Proportion	5.5	1.5	5,528,300	1,507,720	1,005,145	1,005,145	502,575	0	0	0	0
2015	Yamhill County	6/30/2021	Contribution	5.5	1.5	(3,411,878)	(930,514)	(620,341)	(620,341)	(310,173)	0	0	0	0
2015	Yamhill County	6/30/2020	Proportion	5.4	0.4	3,641,006	269,706	674,260	269,706	0	0	0	0	0
2015	Yamhill County	6/30/2020	Contribution	5.4	0.4	882,342	65,357	163,397	65,357	0	0	0	0	0
2015	Yamhill County	6/30/2019	Proportion	5.3	0.0	(575,191)	0	(32,556)	0	0	0	0	0	0
2015	Yamhill County	6/30/2019	Contribution	5.3	0.0	143,700	0	8,135	0	0	0	0	0	0
2016	Sherman County	6/30/2024	Proportion	5.4	4.4	465,470	379,272	86,198	86,198	86,198	86,198	86,198	34,480	0
2016	Sherman County	6/30/2024	Contribution	5.4	4.4	79,379	64,679	14,700	14,700	14,700	14,700	14,700	5,879	0
2016	Sherman County	6/30/2023	Proportion	5.3	3.3	(532,547)	(331,585)	(100,481)	(100,481)	(100,481)	(100,481)	(30,142)	0	0
2016	Sherman County	6/30/2023	Contribution	5.3	3.3	146,198	91,028	27,585	27,585	27,585	27,585	8,273	0	0
2016	Sherman County	6/30/2022	Proportion	5.4	2.4	(194,613)	(86,496)	(36,039)	(36,039)	(36,039)	(14,418)	0	0	0
2016	Sherman County	6/30/2022	Contribution	5.4	2.4	54,260	24,116	10,048	10,048	10,048	4,020	0	0	0
2016	Sherman County	6/30/2021	Proportion	5.5	1.5	(331,143)	(90,311)	(60,208)	(60,208)	(30,103)	0	0	0	0
2016	Sherman County	6/30/2021	Contribution	5.5	1.5	(360,308)	(98,264)	(65,511)	(65,511)	(32,753)	0	0	0	0
2016	Sherman County	6/30/2020	Proportion	5.4	0.4	529,654	39,234	98,084	39,234	0	0	0	0	0
2016	Sherman County	6/30/2020	Contribution	5.4	0.4	12,452	922	2,306	922	0	0	0	0	0
2016	Sherman County	6/30/2019	Proportion	5.3	0.0	(813,900)	0	(46,070)	0	0	0	0	0	0
2016	Sherman County	6/30/2019	Contribution	5.3	0.0	1,522,573	0	86,183	0	0	0	0	0	0
2017	Columbia County	6/30/2024	Proportion	5.4	4.4	1,798,326	1,465,303	333,023	333,023	333,023	333,023	333,023	133,211	0
2017	Columbia County	6/30/2024	Contribution	5.4	4.4	243,123	198,100	45,023	45,023	45,023	45,023	45,023	18,008	0
2017	Columbia County	6/30/2023	Proportion	5.3	3.3	(2,212,351)	(1,377,501)	(417,425)	(417,425)	(417,425)	(417,425)	(125,226)	0	0
2017	Columbia County	6/30/2023	Contribution	5.3	3.3	392,351	244,295	74,028	74,028	74,028	74,028	22,211	0	0
2017	Columbia County	6/30/2022	Proportion	5.4	2.4	1,312,337	583,262	243,025	243,025	243,025	97,212	0	0	0
2017	Columbia County	6/30/2022	Contribution	5.4	2.4	(391,535)	(174,017)	(72,506)	(72,506)	(72,506)	(29,005)	0	0	0
2017	Columbia County	6/30/2021	Proportion	5.5	1.5	1,783,837	486,501	324,334	324,334	162,167	0	0	0	0
2017	Columbia County	6/30/2021	Contribution	5.5	1.5	(2,438,292)	(664,988)	(443,326)	(443,326)	(221,662)	0	0	0	0
2017	Columbia County	6/30/2020	Proportion	5.4	0.4	296,689	21,979	54,942	21,979	0	0	0	0	0
2017	Columbia County	6/30/2020	Contribution	5.4	0.4	(231,307)	(17,132)	(42,835)	(17,132)	0	0	0	0	0
2017	Columbia County	6/30/2019	Proportion	5.3	0.0	946,360	0	53,570	0	0	0	0	0	0
2017	Columbia County	6/30/2019	Contribution	5.3	0.0	(643,328)	0	(36,413)	0	0	0	0	0	0
2018	Coos County	6/30/2024	Proportion	5.4	4.4	(467,405)	(380,849)	(86,556)	(86,556)	(86,556)	(86,556)	(86,556)	(34,625)	0
2018	Coos County	6/30/2024	Contribution	5.4	4.4	1,252,186	1,020,300	231,886	231,886	231,886	231,886	231,886	92,756	0
2018	Coos County	6/30/2023	Proportion	5.3	3.3	(4,920,689)	(3,063,825)	(928,432)	(928,432)	(928,432)	(928,432)	(278,529)	0	0
2018	Coos County	6/30/2023	Contribution	5.3	3.3	1,378,805	858,501	260,152	260,152	260,152	260,152	78,045	0	0
2018	Coos County	6/30/2022	Proportion	5.4	2.4	2,138,897	950,621	396,092	396,092	396,092	158,437	0	0	0
2018	Coos County	6/30/2022	Contribution	5.4	2.4	266,577	118,479	49,366	49,366	49,366	19,747	0	0	0
2018	Coos County	6/30/2021	Proportion	5.5	1.5	14,080	3,840	2,560	2,560	1,280	0	0	0	0
2018	Coos County	6/30/2021	Contribution	5.5	1.5	(3,000,196)	(818,236)	(545,490)	(545,490)	(272,746)	0	0	0	0
2018	Coos County	6/30/2020	Proportion	5.4	0.4	2,022,142	149,787	374,471	149,787	0	0	0	0	0
2018	Coos County	6/30/2020	Contribution	5.4	0.4	442,393	32,768	81,925	32,768	0	0	0	0	0
2018	Coos County	6/30/2019	Proportion	5.3	0.0	(1,244,705)	0	(70,455)	0	0	0	0	0	0
2018	Coos County	6/30/2019	Contribution	5.3	0.0	91,670	0	5,190	0	0	0	0	0	0
2020	Wasco County	6/30/2024	Proportion	5.4	4.4	667,333	543,753	123,580	123,580	123,580	123,580	123,580	49,433	0
2020	Wasco County	6/30/2024	Contribution	5.4	4.4	(213,838)	(174,238)	(39,600)	(39,600)	(39,600)	(39,600)	(39,600)	(15,838)	0
2020	Wasco County	6/30/2023	Proportion	5.3	3.3	1,097,580	683,398	207,091	207,091	207,091	207,091	62,125	0	0
2020	Wasco County	6/30/2023	Contribution	5.3	3.3	1,953,778	1,216,504	368,637	368,637	368,637	368,637	110,593	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2020	Wasco County	6/30/2022	Proportion	5.4	2.4	(1,382,748)	(614,556)	(256,064)	(256,064)	(256,064)	(102,428)	0	0	0
2020	Wasco County	6/30/2022	Contribution	5.4	2.4	1,314,891	584,397	243,498	243,498	243,498	97,401	0	0	0
2020	Wasco County	6/30/2021	Proportion	5.5	1.5	(471,754)	(128,662)	(85,773)	(85,773)	(42,889)	0	0	0	0
2020	Wasco County	6/30/2021	Contribution	5.5	1.5	1,346,901	367,337	244,891	244,891	122,446	0	0	0	0
2020	Wasco County	6/30/2020	Proportion	5.4	0.4	(2,075,878)	(153,768)	(384,422)	(153,768)	0	0	0	0	0
2020	Wasco County	6/30/2020	Contribution	5.4	0.4	3,964,265	293,650	734,123	293,650	0	0	0	0	0
2020	Wasco County	6/30/2019	Proportion	5.3	0.0	(2,440,411)	0	(138,136)	0	0	0	0	0	0
2020	Wasco County	6/30/2019	Contribution	5.3	0.0	3,660,781	0	207,216	0	0	0	0	0	0
2021	Baker County	6/30/2024	Proportion	5.4	4.4	170,416	138,857	31,559	31,559	31,559	31,559	31,559	12,621	0
2021	Baker County	6/30/2024	Contribution	5.4	4.4	123,271	100,443	22,828	22,828	22,828	22,828	22,828	9,131	0
2021	Baker County	6/30/2023	Proportion	5.3	3.3	(901,118)	(561,074)	(170,022)	(170,022)	(170,022)	(170,022)	(51,008)	0	0
2021	Baker County	6/30/2023	Contribution	5.3	3.3	175,360	109,186	33,087	33,087	33,087	33,087	9,925	0	0
2021	Baker County	6/30/2022	Proportion	5.4	2.4	250,745	111,443	46,434	46,434	46,434	18,575	0	0	0
2021	Baker County	6/30/2022	Contribution	5.4	2.4	(25,123)	(11,167)	(4,652)	(4,652)	(4,652)	(1,863)	0	0	0
2021	Baker County	6/30/2021	Proportion	5.5	1.5	371,112	101,212	67,475	67,475	33,737	0	0	0	0
2021	Baker County	6/30/2021	Contribution	5.5	1.5	(925,022)	(252,278)	(168,186)	(168,186)	(84,092)	0	0	0	0
2021	Baker County	6/30/2020	Proportion	5.4	0.4	(332,252)	(24,612)	(61,528)	(24,612)	0	0	0	0	0
2021	Baker County	6/30/2020	Contribution	5.4	0.4	8,816	651	1,633	651	0	0	0	0	0
2021	Baker County	6/30/2019	Proportion	5.3	0.0	(416,476)	0	(23,576)	0	0	0	0	0	0
2021	Baker County	6/30/2019	Contribution	5.3	0.0	335,224	0	18,974	0	0	0	0	0	0
2022	Gilliam County	6/30/2024	Proportion	5.4	4.4	743,194	605,565	137,629	137,629	137,629	137,629	137,629	55,049	0
2022	Gilliam County	6/30/2024	Contribution	5.4	4.4	(49,602)	(40,416)	(9,186)	(9,186)	(9,186)	(9,186)	(9,186)	(3,672)	0
2022	Gilliam County	6/30/2023	Proportion	5.3	3.3	523,617	326,025	98,796	98,796	98,796	98,796	29,637	0	0
2022	Gilliam County	6/30/2023	Contribution	5.3	3.3	50,796	31,628	9,584	9,584	9,584	9,584	2,876	0	0
2022	Gilliam County	6/30/2022	Proportion	5.4	2.4	(780,709)	(346,981)	(144,576)	(144,576)	(144,576)	(57,829)	0	0	0
2022	Gilliam County	6/30/2022	Contribution	5.4	2.4	82,434	36,636	15,266	15,266	15,266	6,104	0	0	0
2022	Gilliam County	6/30/2021	Proportion	5.5	1.5	707,331	192,907	128,606	128,606	64,301	0	0	0	0
2022	Gilliam County	6/30/2021	Contribution	5.5	1.5	(260,109)	(70,937)	(47,293)	(47,293)	(23,644)	0	0	0	0
2022	Gilliam County	6/30/2020	Proportion	5.4	0.4	(2,344,837)	(173,692)	(434,229)	(173,692)	0	0	0	0	0
2022	Gilliam County	6/30/2020	Contribution	5.4	0.4	4,608,225	341,350	853,375	341,350	0	0	0	0	0
2022	Gilliam County	6/30/2019	Proportion	5.3	0.0	(162,530)	0	(9,200)	0	0	0	0	0	0
2022	Gilliam County	6/30/2019	Contribution	5.3	0.0	(23,224)	0	(1,314)	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2027	Deschutes County	6/30/2024	Proportion	5.4	4.4	2,311,137	1,883,149	427,988	427,988	427,988	427,988	427,988	171,197	0
2027	Deschutes County	6/30/2024	Contribution	5.4	4.4	(276,453)	(225,258)	(51,195)	(51,195)	(51,195)	(51,195)	(51,195)	(20,478)	0
2027	Deschutes County	6/30/2023	Proportion	5.3	3.3	(6,157,430)	(3,833,872)	(1,161,779)	(1,161,779)	(1,161,779)	(1,161,779)	(348,535)	0	0
2027	Deschutes County	6/30/2023	Contribution	5.3	3.3	771,931	480,637	145,647	145,647	145,647	145,647	43,696	0	0
2027	Deschutes County	6/30/2022	Proportion	5.4	2.4	4,842,630	2,152,281	896,783	896,783	896,783	358,715	0	0	0
2027	Deschutes County	6/30/2022	Contribution	5.4	2.4	(1,533,651)	(681,624)	(284,009)	(284,009)	(284,009)	(113,606)	0	0	0
2027	Deschutes County	6/30/2021	Proportion	5.5	1.5	10,659,089	2,907,025	1,938,016	1,938,016	969,009	0	0	0	0
2027	Deschutes County	6/30/2021	Contribution	5.5	1.5	(14,675,670)	(4,002,454)	(2,668,304)	(2,668,304)	(1,334,150)	0	0	0	0
2027	Deschutes County	6/30/2020	Proportion	5.4	0.4	4,383,193	324,683	811,702	324,683	0	0	0	0	0
2027	Deschutes County	6/30/2020	Contribution	5.4	0.4	(303,519)	(22,484)	(56,207)	(22,484)	0	0	0	0	0
2027	Deschutes County	6/30/2019	Proportion	5.3	0.0	(3,192,223)	0	(180,693)	0	0	0	0	0	0
2027	Deschutes County	6/30/2019	Contribution	5.3	0.0	13,985,839	0	791,649	0	0	0	0	0	0
2028	Union County	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2035	Hood River County	6/30/2024	Proportion	5.4	4.4	615,596	501,597	113,999	113,999	113,999	113,999	113,999	45,601	0
2035	Hood River County	6/30/2024	Contribution	5.4	4.4	(605,975)	(493,757)	(112,218)	(112,218)	(112,218)	(112,218)	(112,218)	(44,885)	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2035	Hood River County	6/30/2023	Proportion	5.3	3.3	(171,440)	(106,746)	(32,347)	(32,347)	(32,347)	(32,347)	(9,705)	0	0
2035	Hood River County	6/30/2023	Contribution	5.3	3.3	(342,731)	(213,399)	(64,666)	(64,666)	(64,666)	(64,666)	(19,401)	0	0
2035	Hood River County	6/30/2022	Proportion	5.4	2.4	856,921	380,854	158,689	158,689	158,689	63,476	0	0	0
2035	Hood River County	6/30/2022	Contribution	5.4	2.4	(433,631)	(192,725)	(80,302)	(80,302)	(80,302)	(32,121)	0	0	0
2035	Hood River County	6/30/2021	Proportion	5.5	1.5	673,392	183,652	122,435	122,435	61,217	0	0	0	0
2035	Hood River County	6/30/2021	Contribution	5.5	1.5	(1,493,827)	(407,407)	(271,605)	(271,605)	(135,802)	0	0	0	0
2035	Hood River County	6/30/2020	Proportion	5.4	0.4	(749,077)	(55,487)	(138,718)	(55,487)	0	0	0	0	0
2035	Hood River County	6/30/2020	Contribution	5.4	0.4	(281,270)	(20,835)	(52,087)	(20,835)	0	0	0	0	0
2035	Hood River County	6/30/2019	Proportion	5.3	0.0	105,713	0	5,983	0	0	0	0	0	0
2035	Hood River County	6/30/2019	Contribution	5.3	0.0	(563,458)	0	(31,893)	0	0	0	0	0	0
2036	Clatsop County	6/30/2024	Proportion	5.4	4.4	768,826	626,451	142,375	142,375	142,375	142,375	142,375	56,951	0
2036	Clatsop County	6/30/2024	Contribution	5.4	4.4	(309,640)	(252,299)	(57,341)	(57,341)	(57,341)	(57,341)	(57,341)	(22,935)	0
2036	Clatsop County	6/30/2023	Proportion	5.3	3.3	(1,285,067)	(800,137)	(242,465)	(242,465)	(242,465)	(242,465)	(72,742)	0	0
2036	Clatsop County	6/30/2023	Contribution	5.3	3.3	(163,917)	(102,061)	(30,928)	(30,928)	(30,928)	(30,928)	(9,277)	0	0
2036	Clatsop County	6/30/2022	Proportion	5.4	2.4	508,306	225,913	94,131	94,131	94,131	37,651	0	0	0
2036	Clatsop County	6/30/2022	Contribution	5.4	2.4	32,604	14,490	6,038	6,038	6,038	2,414	0	0	0
2036	Clatsop County	6/30/2021	Proportion	5.5	1.5	1,459,312	397,996	265,329	265,329	132,667	0	0	0	0
2036	Clatsop County	6/30/2021	Contribution	5.5	1.5	(3,179,039)	(867,011)	(578,007)	(578,007)	(289,004)	0	0	0	0
2036	Clatsop County	6/30/2020	Proportion	5.4	0.4	1,713,419	126,919	317,300	126,919	0	0	0	0	0
2036	Clatsop County	6/30/2020	Contribution	5.4	0.4	(405,576)	(30,041)	(75,107)	(30,041)	0	0	0	0	0
2036	Clatsop County	6/30/2019	Proportion	5.3	0.0	386,622	0	21,882	0	0	0	0	0	0
2036	Clatsop County	6/30/2019	Contribution	5.3	0.0	(799,813)	0	(45,273)	0	0	0	0	0	0
2037	Polk County	6/30/2024	Proportion	5.4	4.4	(702,043)	(572,035)	(130,008)	(130,008)	(130,008)	(130,008)	(130,008)	(52,003)	0
2037	Polk County	6/30/2024	Contribution	5.4	4.4	1,896,871	1,545,599	351,272	351,272	351,272	351,272	351,272	140,511	0
2037	Polk County	6/30/2023	Proportion	5.3	3.3	(4,073,045)	(2,536,047)	(768,499)	(768,499)	(768,499)	(768,499)	(230,550)	0	0
2037	Polk County	6/30/2023	Contribution	5.3	3.3	1,267,898	789,446	239,226	239,226	239,226	239,226	71,768	0	0
2037	Polk County	6/30/2022	Proportion	5.4	2.4	3,232,289	1,436,573	598,572	598,572	598,572	239,429	0	0	0
2037	Polk County	6/30/2022	Contribution	5.4	2.4	360,783	160,347	66,812	66,812	66,812	26,723	0	0	0
2037	Polk County	6/30/2021	Proportion	5.5	1.5	1,764,940	481,348	320,898	320,898	160,450	0	0	0	0
2037	Polk County	6/30/2021	Contribution	5.5	1.5	(3,371,142)	(919,402)	(612,935)	(612,935)	(306,467)	0	0	0	0
2037	Polk County	6/30/2020	Proportion	5.4	0.4	1,952,357	144,617	361,548	144,617	0	0	0	0	0
2037	Polk County	6/30/2020	Contribution	5.4	0.4	206,902	15,327	38,315	15,327	0	0	0	0	0
2037	Polk County	6/30/2019	Proportion	5.3	0.0	(548,473)	0	(31,048)	0	0	0	0	0	0
2037	Polk County	6/30/2019	Contribution	5.3	0.0	(496,476)	0	(28,101)	0	0	0	0	0	0
2038	Multnomah County	6/30/2024	Proportion	5.4	4.4	31,946,298	26,030,317	5,915,981	5,915,981	5,915,981	5,915,981	5,915,981	2,366,393	0
2038	Multnomah County	6/30/2024	Contribution	5.4	4.4	(5,744,966)	(4,681,083)	(1,063,883)	(1,063,883)	(1,063,883)	(1,063,883)	(1,063,883)	(425,551)	0
2038	Multnomah County	6/30/2023	Proportion	5.3	3.3	(24,204,069)	(15,070,459)	(4,566,805)	(4,566,805)	(4,566,805)	(4,566,805)	(1,370,044)	0	0
2038	Multnomah County	6/30/2023	Contribution	5.3	3.3	4,696,952	2,924,518	886,217	886,217	886,217	886,217	265,867	0	0
2038	Multnomah County	6/30/2022	Proportion	5.4	2.4	3,344,681	1,486,526	619,385	619,385	619,385	247,756	0	0	0
2038	Multnomah County	6/30/2022	Contribution	5.4	2.4	34,285,116	15,237,828	6,349,096	6,349,096	6,349,096	2,539,636	0	0	0
2038	Multnomah County	6/30/2021	Proportion	5.5	1.5	36,756,611	10,024,531	6,683,020	6,683,020	3,341,511	0	0	0	0
2038	Multnomah County	6/30/2021	Contribution	5.5	1.5	(68,576,548)	(18,702,696)	(12,468,463)	(12,468,463)	(6,234,233)	0	0	0	0
2038	Multnomah County	6/30/2020	Proportion	5.4	0.4	(3,615,532)	(267,817)	(669,543)	(267,817)	0	0	0	0	0
2038	Multnomah County	6/30/2020	Contribution	5.4	0.4	(10,483,142)	(776,527)	(1,941,323)	(776,527)	0	0	0	0	0
2038	Multnomah County	6/30/2019	Proportion	5.3	0.0	(3,609,407)	0	(204,307)	0	0	0	0	0	0
2038	Multnomah County	6/30/2019	Contribution	5.3	0.0	36,913,569	0	2,089,449	0	0	0	0	0	0
2039	Malheur County	6/30/2024	Proportion	5.4	4.4	661,223	538,774	122,449	122,449	122,449	122,449	122,449	48,978	0
2039	Malheur County	6/30/2024	Contribution	5.4	4.4	264,026	215,132	48,894	48,894	48,894	48,894	48,894	19,556	0
2039	Malheur County	6/30/2023	Proportion	5.3	3.3	(1,658,463)	(1,032,627)	(312,918)	(312,918)	(312,918)	(312,918)	(93,873)	0	0
2039	Malheur County	6/30/2023	Contribution	5.3	3.3	289,832	180,462	54,685	54,685	54,685	54,685	16,407	0	0
2039	Malheur County	6/30/2022	Proportion	5.4	2.4	850,622	378,053	157,523	157,523	157,523	63,007	0	0	0
2039	Malheur County	6/30/2022	Contribution	5.4	2.4	(42,907)	(19,069)	(7,946)	(7,946)	(7,946)	(3,177)	0	0	0
2039	Malheur County	6/30/2021	Proportion	5.5	1.5	785,728	214,288	142,860	142,860	71,428	0	0	0	0
2039	Malheur County	6/30/2021	Contribution	5.5	1.5	(989,139)	(269,767)	(179,843)	(179,843)	(89,924)	0	0	0	0
2039	Malheur County	6/30/2020	Proportion	5.4	0.4	(308,706)	(22,866)	(57,168)	(22,866)	0	0	0	0	0
2039	Malheur County	6/30/2020	Contribution	5.4	0.4	99,859	7,399	18,492	7,399	0	0	0	0	0
2039	Malheur County	6/30/2019	Proportion	5.3	0.0	372,322	0	21,077	0	0	0	0	0	0
2039	Malheur County	6/30/2019	Contribution	5.3	0.0	(166,814)	0	(9,444)	0	0	0	0	0	0
2040	Benton County	6/30/2024	Proportion	5.4	4.4	(4,158,851)	(3,388,693)	(770,158)	(770,158)	(770,158)	(770,158)	(770,158)	(308,061)	0
2040	Benton County	6/30/2024	Contribution	5.4	4.4	1,553,215	1,265,583	287,632	287,632	287,632	287,632	287,632	115,055	0
2040	Benton County	6/30/2023	Proportion	5.3	3.3	1,190,090	741,000	224,545	224,545	224,545	224,545	67,365	0	0
2040	Benton County	6/30/2023	Contribution	5.3	3.3	(1,361,319)	(847,613)	(256,853)	(256,853)	(256,853)	(256,853)	(77,054)	0	0
2040	Benton County	6/30/2022	Proportion	5.4	2.4	534,776	237,677	99,033	99,033	99,033	39,611	0	0	0
2040	Benton County	6/30/2022	Contribution	5.4	2.4	162,422	72,188	30,078	30,078	30,078	12,032	0	0	0
2040	Benton County	6/30/2021	Proportion	5.5	1.5	5,721,581	1,560,433	1,040,287	1,040,287	520,146	0	0	0	0
2040	Benton County	6/30/2021	Contribution	5.5	1.5	(6,891,275)	(1,879,439)	(1,252,959)	(1,252,959)	(626,480)	0	0	0	0
2040	Benton County	6/30/2020	Proportion	5.4	0.4	(400,887)	(29,697)	(74,238)	(29,697)	0	0	0	0	0
2040	Benton County	6/30/2020	Contribution	5.4	0.4	(652,487)	(48,332)	(120,831)	(48,332)	0	0	0	0	0
2040	Benton County	6/30/2019	Proportion	5.3	0.0	(827,854)	0	(46,859)	0	0	0	0	0	0
2040	Benton County	6/30/2019	Contribution	5.3	0.0	4,461,921	0	252,561	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2042	Josephine County	6/30/2024	Proportion	5.4	4.4	(2,850,036)	(2,322,252)	(527,784)	(527,784)	(527,784)	(527,784)	(527,784)	(211,116)	0
2042	Josephine County	6/30/2024	Contribution	5.4	4.4	1,328,821	1,082,743	246,078	246,078	246,078	246,078	246,078	98,431	0
2042	Josephine County	6/30/2023	Proportion	5.3	3.3	(6,324,037)	(3,937,607)	(1,193,215)	(1,193,215)	(1,193,215)	(1,193,215)	(357,962)	0	0
2042	Josephine County	6/30/2023	Contribution	5.3	3.3	1,084,095	675,003	204,546	204,546	204,546	204,546	61,365	0	0
2042	Josephine County	6/30/2022	Proportion	5.4	2.4	2,147,841	954,597	397,748	397,748	397,748	159,101	0	0	0
2042	Josephine County	6/30/2022	Contribution	5.4	2.4	81,251	36,113	15,046	15,046	15,046	6,021	0	0	0
2042	Josephine County	6/30/2021	Proportion	5.5	1.5	3,736,228	1,018,972	679,314	679,314	339,658	0	0	0	0
2042	Josephine County	6/30/2021	Contribution	5.5	1.5	(4,286,363)	(1,169,007)	(779,339)	(779,339)	(389,668)	0	0	0	0
2042	Josephine County	6/30/2020	Proportion	5.4	0.4	4,292,036	317,931	794,821	317,931	0	0	0	0	0
2042	Josephine County	6/30/2020	Contribution	5.4	0.4	656,406	48,621	121,557	48,621	0	0	0	0	0
2042	Josephine County	6/30/2019	Proportion	5.3	0.0	2,741,408	0	155,173	0	0	0	0	0	0
2042	Josephine County	6/30/2019	Contribution	5.3	0.0	138,409	0	7,834	0	0	0	0	0	0
2043	Lincoln County	6/30/2024	Proportion	5.4	4.4	(191,229)	(155,816)	(35,413)	(35,413)	(35,413)	(35,413)	(35,413)	(14,164)	0
2043	Lincoln County	6/30/2024	Contribution	5.4	4.4	(108,887)	(88,723)	(20,164)	(20,164)	(20,164)	(20,164)	(20,164)	(8,067)	0
2043	Lincoln County	6/30/2023	Proportion	5.3	3.3	(1,981,689)	(1,233,881)	(373,904)	(373,904)	(373,904)	(373,904)	(112,169)	0	0
2043	Lincoln County	6/30/2023	Contribution	5.3	3.3	(65,662)	(40,884)	(12,389)	(12,389)	(12,389)	(12,389)	(3,717)	0	0
2043	Lincoln County	6/30/2022	Proportion	5.4	2.4	1,182,899	525,734	219,055	219,055	219,055	87,624	0	0	0
2043	Lincoln County	6/30/2022	Contribution	5.4	2.4	(372,221)	(165,431)	(68,930)	(68,930)	(68,930)	(27,571)	0	0	0
2043	Lincoln County	6/30/2021	Proportion	5.5	1.5	(153,302)	(41,810)	(27,873)	(27,873)	(13,937)	0	0	0	0
2043	Lincoln County	6/30/2021	Contribution	5.5	1.5	(1,119,590)	(305,342)	(203,562)	(203,562)	(101,780)	0	0	0	0
2043	Lincoln County	6/30/2020	Proportion	5.4	0.4	661,808	49,023	122,557	49,023	0	0	0	0	0
2043	Lincoln County	6/30/2020	Contribution	5.4	0.4	(323,207)	(23,942)	(59,853)	(23,942)	0	0	0	0	0
2043	Lincoln County	6/30/2019	Proportion	5.3	0.0	(147,561)	0	(8,351)	0	0	0	0	0	0
2043	Lincoln County	6/30/2019	Contribution	5.3	0.0	(62,660)	0	(3,545)	0	0	0	0	0	0
2044	Crook County	6/30/2024	Proportion	5.4	4.4	284,077	231,470	52,607	52,607	52,607	52,607	52,607	21,042	0
2044	Crook County	6/30/2024	Contribution	5.4	4.4	262,649	214,010	48,639	48,639	48,639	48,639	48,639	19,454	0
2044	Crook County	6/30/2023	Proportion	5.3	3.3	(786,489)	(489,701)	(148,394)	(148,394)	(148,394)	(148,394)	(44,519)	0	0
2044	Crook County	6/30/2023	Contribution	5.3	3.3	162,462	101,156	30,653	30,653	30,653	30,653	9,197	0	0
2044	Crook County	6/30/2022	Proportion	5.4	2.4	942,837	419,040	174,599	174,599	174,599	69,842	0	0	0
2044	Crook County	6/30/2022	Contribution	5.4	2.4	(83,311)	(37,027)	(15,428)	(15,428)	(15,428)	(6,171)	0	0	0
2044	Crook County	6/30/2021	Proportion	5.5	1.5	694,820	189,496	126,331	126,331	63,165	0	0	0	0
2044	Crook County	6/30/2021	Contribution	5.5	1.5	(454,769)	(124,029)	(82,685)	(82,685)	(41,344)	0	0	0	0
2044	Crook County	6/30/2020	Proportion	5.4	0.4	966,598	71,598	179,000	71,598	0	0	0	0	0
2044	Crook County	6/30/2020	Contribution	5.4	0.4	29,890	2,215	5,535	2,215	0	0	0	0	0
2044	Crook County	6/30/2019	Proportion	5.3	0.0	(592,743)	0	(33,553)	0	0	0	0	0	0
2044	Crook County	6/30/2019	Contribution	5.3	0.0	(9,125)	0	(515)	0	0	0	0	0	0
2050	Wallowa County	6/30/2024	Proportion	5.4	4.4	(90,435)	(73,688)	(16,747)	(16,747)	(16,747)	(16,747)	(16,747)	(6,700)	0
2050	Wallowa County	6/30/2024	Contribution	5.4	4.4	500	407	93	93	93	93	93	35	0
2050	Wallowa County	6/30/2023	Proportion	5.3	3.3	(222,245)	(138,379)	(41,933)	(41,933)	(41,933)	(41,933)	(12,580)	0	0
2050	Wallowa County	6/30/2023	Contribution	5.3	3.3	9,944	6,192	1,876	1,876	1,876	1,876	564	0	0
2050	Wallowa County	6/30/2022	Proportion	5.4	2.4	241,585	107,371	44,738	44,738	44,738	17,895	0	0	0
2050	Wallowa County	6/30/2022	Contribution	5.4	2.4	(75,151)	(33,400)	(13,917)	(13,917)	(13,917)	(5,566)	0	0	0
2050	Wallowa County	6/30/2021	Proportion	5.5	1.5	278,375	75,919	50,614	50,614	25,305	0	0	0	0
2050	Wallowa County	6/30/2021	Contribution	5.5	1.5	(103,534)	(28,238)	(18,824)	(18,824)	(9,414)	0	0	0	0
2050	Wallowa County	6/30/2020	Proportion	5.4	0.4	(10,833)	(803)	(2,006)	(803)	0	0	0	0	0
2050	Wallowa County	6/30/2020	Contribution	5.4	0.4	(30,883)	(2,288)	(5,719)	(2,288)	0	0	0	0	0
2050	Wallowa County	6/30/2019	Proportion	5.3	0.0	11,790	0	665	0	0	0	0	0	0
2050	Wallowa County	6/30/2019	Contribution	5.3	0.0	(25,381)	0	(1,436)	0	0	0	0	0	0
2052	Tillamook County	6/30/2024	Proportion	5.4	4.4	(571)	(465)	(106)	(106)	(106)	(106)	(106)	(41)	0
2052	Tillamook County	6/30/2024	Contribution	5.4	4.4	6,760	5,508	1,252	1,252	1,252	1,252	1,252	500	0
2052	Tillamook County	6/30/2023	Proportion	5.3	3.3	(5,389)	(3,355)	(1,017)	(1,017)	(1,017)	(1,017)	(304)	0	0
2052	Tillamook County	6/30/2023	Contribution	5.3	3.3	(2,112)	(1,316)	(398)	(398)	(398)	(398)	(122)	0	0
2052	Tillamook County	6/30/2022	Proportion	5.4	2.4	4,699	2,089	870	870	870	349	0	0	0
2052	Tillamook County	6/30/2022	Contribution	5.4	2.4	(2,813)	(1,250)	(521)	(521)	(521)	(208)	0	0	0
2052	Tillamook County	6/30/2021	Proportion	5.5	1.5	(1,053)	(289)	(191)	(191)	(98)	0	0	0	0
2052	Tillamook County	6/30/2021	Contribution	5.5	1.5	(3,477)	(949)	(632)	(632)	(317)	0	0	0	0
2052	Tillamook County	6/30/2020	Proportion	5.4	0.4	1,564	114	290	114	0	0	0	0	0
2052	Tillamook County	6/30/2020	Contribution	5.4	0.4	(2,001)	(146)	(371)	(146)	0	0	0	0	0
2052	Tillamook County	6/30/2019	Proportion	5.3	0.0	(2,088)	0	(118)	0	0	0	0	0	0
2052	Tillamook County	6/30/2019	Contribution	5.3	0.0	(1,919)	0	(109)	0	0	0	0	0	0
2053	Community Counseling Solutions	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2053	Community Counseling Solutions	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2053	Community Counseling Solutions	6/30/2023	Proportion	5.3	3.3	(196,085)	(122,091)	(36,997)	(36,997)	(36,997)	(36,997)	(11,100)	0	0
2053	Community Counseling Solutions	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2053	Community Counseling Solutions	6/30/2022	Proportion	5.4	2.4	185,237	82,328	34,303	34,303	34,303	13,722	0	0	0
2053	Community Counseling Solutions	6/30/2022	Contribution	5.4	2.4	8,016	3,564	1,484	1,484	1,484	596	0	0	0
2099	State Judiciary	6/30/2024	Proportion	5.4	4.4	(1,591,420)	(1,296,713)	(294,707)	(294,707)	(294,707)	(294,707)	(294,707)	(117,885)	0
2099	State Judiciary	6/30/2024	Contribution	5.4	4.4	658,434	536,502	121,932	121,932	121,932	121,932	121,932	48,774	0
2099	State Judiciary	6/30/2023	Proportion	5.3	3.3	(3,962,501)	(2,467,217)	(747,642)	(747,642)	(747,642)	(747,642)	(224,291)	0	0
2099	State Judiciary	6/30/2023	Contribution	5.3	3.3	551,177	343,185	103,996	103,996	103,996	103,996	31,197	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2099	State Judiciary	6/30/2022	Proportion	5.4	2.4	3,026,987	1,345,328	560,553	560,553	560,553	224,222	0	0	0
2099	State Judiciary	6/30/2022	Contribution	5.4	2.4	(1,203,414)	(534,852)	(222,854)	(222,854)	(222,854)	(89,144)	0	0	0
2099	State Judiciary	6/30/2021	Proportion	5.5	1.5	2,471,712	674,104	449,402	449,402	224,702	0	0	0	0
2099	State Judiciary	6/30/2021	Contribution	5.5	1.5	(7,320,912)	(1,996,612)	(1,331,075)	(1,331,075)	(665,537)	0	0	0	0
2099	State Judiciary	6/30/2020	Proportion	5.4	0.4	2,914,553	215,893	539,732	215,893	0	0	0	0	0
2099	State Judiciary	6/30/2020	Contribution	5.4	0.4	(1,179,345)	(87,360)	(218,397)	(87,360)	0	0	0	0	0
2099	State Judiciary	6/30/2019	Proportion	5.3	0.0	9,416,700	0	533,020	0	0	0	0	0	0
2099	State Judiciary	6/30/2019	Contribution	5.3	0.0	(1,370,063)	0	(77,553)	0	0	0	0	0	0
2100	City of Roseburg	6/30/2024	Proportion	5.4	4.4	(1,934,336)	(1,576,126)	(358,210)	(358,210)	(358,210)	(358,210)	(358,210)	(143,286)	0
2100	City of Roseburg	6/30/2024	Contribution	5.4	4.4	746,438	608,209	138,229	138,229	138,229	138,229	138,229	55,293	0
2100	City of Roseburg	6/30/2023	Proportion	5.3	3.3	(4,691,297)	(2,920,997)	(885,150)	(885,150)	(885,150)	(885,150)	(265,547)	0	0
2100	City of Roseburg	6/30/2023	Contribution	5.3	3.3	507,956	316,274	95,841	95,841	95,841	95,841	28,751	0	0
2100	City of Roseburg	6/30/2022	Proportion	5.4	2.4	1,224,313	544,138	226,725	226,725	226,725	90,688	0	0	0
2100	City of Roseburg	6/30/2022	Contribution	5.4	2.4	(312,643)	(138,952)	(57,897)	(57,897)	(57,897)	(23,158)	0	0	0
2100	City of Roseburg	6/30/2021	Proportion	5.5	1.5	691,624	188,624	125,750	125,750	62,874	0	0	0	0
2100	City of Roseburg	6/30/2021	Contribution	5.5	1.5	(2,293,165)	(625,409)	(416,939)	(416,939)	(208,470)	0	0	0	0
2100	City of Roseburg	6/30/2020	Proportion	5.4	0.4	1,020,475	75,590	188,977	75,590	0	0	0	0	0
2100	City of Roseburg	6/30/2020	Contribution	5.4	0.4	202,397	14,992	37,481	14,992	0	0	0	0	0
2100	City of Roseburg	6/30/2019	Proportion	5.3	0.0	(1,477,539)	0	(83,634)	0	0	0	0	0	0
2100	City of Roseburg	6/30/2019	Contribution	5.3	0.0	(162,864)	0	(9,219)	0	0	0	0	0	0
2101	City of Salem	6/30/2024	Proportion	5.4	4.4	1,778,063	1,448,792	329,271	329,271	329,271	329,271	329,271	131,708	0
2101	City of Salem	6/30/2024	Contribution	5.4	4.4	(2,732,703)	(2,226,647)	(506,056)	(506,056)	(506,056)	(506,056)	(506,056)	(202,423)	0
2101	City of Salem	6/30/2023	Proportion	5.3	3.3	(13,096,551)	(8,154,457)	(2,471,047)	(2,471,047)	(2,471,047)	(2,471,047)	(741,316)	0	0
2101	City of Salem	6/30/2023	Contribution	5.3	3.3	(1,360,586)	(847,158)	(256,714)	(256,714)	(256,714)	(256,714)	(77,016)	0	0
2101	City of Salem	6/30/2022	Proportion	5.4	2.4	14,602,856	6,490,157	2,704,233	2,704,233	2,704,233	1,081,691	0	0	0
2101	City of Salem	6/30/2022	Contribution	5.4	2.4	(3,819,660)	(1,697,628)	(707,344)	(707,344)	(707,344)	(282,940)	0	0	0
2101	City of Salem	6/30/2021	Proportion	5.5	1.5	9,945,643	2,712,447	1,808,299	1,808,299	904,148	0	0	0	0
2101	City of Salem	6/30/2021	Contribution	5.5	1.5	(19,938,935)	(5,437,891)	(3,625,261)	(3,625,261)	(1,812,630)	0	0	0	0
2101	City of Salem	6/30/2020	Proportion	5.4	0.4	1,873,448	138,773	346,935	138,773	0	0	0	0	0
2101	City of Salem	6/30/2020	Contribution	5.4	0.4	144,750	10,720	26,806	10,720	0	0	0	0	0
2101	City of Salem	6/30/2019	Proportion	5.3	0.0	2,344,556	0	132,711	0	0	0	0	0	0
2101	City of Salem	6/30/2019	Contribution	5.3	0.0	(3,062,091)	0	(173,326)	0	0	0	0	0	0
2102	City of Medford	6/30/2024	Proportion	5.4	4.4	(585,134)	(476,776)	(108,358)	(108,358)	(108,358)	(108,358)	(108,358)	(43,344)	0
2102	City of Medford	6/30/2024	Contribution	5.4	4.4	44,693	36,417	8,276	8,276	8,276	8,276	8,276	3,313	0
2102	City of Medford	6/30/2023	Proportion	5.3	3.3	(7,013,850)	(4,367,114)	(1,323,368)	(1,323,368)	(1,323,368)	(1,323,368)	(397,010)	0	0
2102	City of Medford	6/30/2023	Contribution	5.3	3.3	(186,367)	(116,039)	(35,164)	(35,164)	(35,164)	(35,164)	(10,547)	0	0
2102	City of Medford	6/30/2022	Proportion	5.4	2.4	3,722,028	1,654,236	689,264	689,264	689,264	275,708	0	0	0
2102	City of Medford	6/30/2022	Contribution	5.4	2.4	(1,405,007)	(624,449)	(260,186)	(260,186)	(260,186)	(104,077)	0	0	0
2102	City of Medford	6/30/2021	Proportion	5.5	1.5	3,344,715	912,195	608,130	608,130	304,065	0	0	0	0
2102	City of Medford	6/30/2021	Contribution	5.5	1.5	(7,997,406)	(2,181,110)	(1,454,074)	(1,454,074)	(727,036)	0	0	0	0
2102	City of Medford	6/30/2020	Proportion	5.4	0.4	(2,465,358)	(182,618)	(456,548)	(182,618)	0	0	0	0	0
2102	City of Medford	6/30/2020	Contribution	5.4	0.4	(465,583)	(34,488)	(86,219)	(34,488)	0	0	0	0	0
2102	City of Medford	6/30/2019	Proportion	5.3	0.0	(141,703)	0	(8,023)	0	0	0	0	0	0
2102	City of Medford	6/30/2019	Contribution	5.3	0.0	(2,074,039)	0	(117,399)	0	0	0	0	0	0
2103	City of Albany	6/30/2024	Proportion	5.4	4.4	(3,016,685)	(2,458,040)	(558,645)	(558,645)	(558,645)	(558,645)	(558,645)	(223,460)	0
2103	City of Albany	6/30/2024	Contribution	5.4	4.4	1,530,572	1,247,133	283,439	283,439	283,439	283,439	283,439	113,377	0
2103	City of Albany	6/30/2023	Proportion	5.3	3.3	(6,221,620)	(3,873,838)	(1,173,891)	(1,173,891)	(1,173,891)	(1,173,891)	(352,165)	0	0
2103	City of Albany	6/30/2023	Contribution	5.3	3.3	1,198,297	746,109	226,094	226,094	226,094	226,094	67,827	0	0
2103	City of Albany	6/30/2022	Proportion	5.4	2.4	2,225,353	989,047	412,102	412,102	412,102	164,843	0	0	0
2103	City of Albany	6/30/2022	Contribution	5.4	2.4	91,002	40,446	16,852	16,852	16,852	6,742	0	0	0
2103	City of Albany	6/30/2021	Proportion	5.5	1.5	(1,083,463)	(295,491)	(196,993)	(196,993)	(98,498)	0	0	0	0
2103	City of Albany	6/30/2021	Contribution	5.5	1.5	(5,657,165)	(1,542,865)	(1,028,575)	(1,028,575)	(514,290)	0	0	0	0
2103	City of Albany	6/30/2020	Proportion	5.4	0.4	(2,227,442)	(164,997)	(412,489)	(164,997)	0	0	0	0	0
2103	City of Albany	6/30/2020	Contribution	5.4	0.4	462,914	34,289	85,725	34,289	0	0	0	0	0
2103	City of Albany	6/30/2019	Proportion	5.3	0.0	(307,837)	0	(17,427)	0	0	0	0	0	0
2103	City of Albany	6/30/2019	Contribution	5.3	0.0	(1,433,415)	0	(81,135)	0	0	0	0	0	0
2104	City of Ashland	6/30/2024	Proportion	5.4	4.4	880,009	717,044	162,965	162,965	162,965	162,965	162,965	65,184	0
2104	City of Ashland	6/30/2024	Contribution	5.4	4.4	1,062,552	865,783	196,769	196,769	196,769	196,769	196,769	78,707	0
2104	City of Ashland	6/30/2023	Proportion	5.3	3.3	(4,439,148)	(2,763,998)	(837,575)	(837,575)	(837,575)	(837,575)	(251,273)	0	0
2104	City of Ashland	6/30/2023	Contribution	5.3	3.3	1,188,395	739,945	224,225	224,225	224,225	224,225	67,270	0	0
2104	City of Ashland	6/30/2022	Proportion	5.4	2.4	196,957	87,535	36,474	36,474	36,474	14,587	0	0	0
2104	City of Ashland	6/30/2022	Contribution	5.4	2.4	(105,366)	(46,830)	(19,512)	(19,512)	(19,512)	(7,806)	0	0	0
2104	City of Ashland	6/30/2021	Proportion	5.5	1.5	(2,245,710)	(612,466)	(408,311)	(408,311)	(204,155)	0	0	0	0
2104	City of Ashland	6/30/2021	Contribution	5.5	1.5	(3,284,251)	(895,703)	(597,137)	(597,137)	(298,566)	0	0	0	0
2104	City of Ashland	6/30/2020	Proportion	5.4	0.4	(1,425,912)	(105,622)	(264,058)	(105,622)	0	0	0	0	0
2104	City of Ashland	6/30/2020	Contribution	5.4	0.4	11,362	842	2,104	842	0	0	0	0	0
2104	City of Ashland	6/30/2019	Proportion	5.3	0.0	378,463	0	21,423	0	0	0	0	0	0
2104	City of Ashland	6/30/2019	Contribution	5.3	0.0	(388,308)	0	(21,978)	0	0	0	0	0	0
2105	City of Astoria	6/30/2024	Proportion	5.4	4.4	(745,370)	(607,339)	(138,031)	(138,031)	(138,031)	(138,031)	(138,031)	(55,215)	0
2105	City of Astoria	6/30/2024	Contribution	5.4	4.4	718,111	585,127	132,984	132,984	132,984	132,984	132,984	53,191	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2105	City of Astoria	6/30/2023	Proportion	5.3	3.3	(1,949,261)	(1,213,691)	(367,785)	(367,785)	(367,785)	(367,785)	(110,336)	0	0
2105	City of Astoria	6/30/2023	Contribution	5.3	3.3	431,658	268,768	81,445	81,445	81,445	81,445	24,433	0	0
2105	City of Astoria	6/30/2022	Proportion	5.4	2.4	519,490	230,884	96,202	96,202	96,202	38,480	0	0	0
2105	City of Astoria	6/30/2022	Contribution	5.4	2.4	15,434	6,860	2,858	2,858	2,858	1,144	0	0	0
2105	City of Astoria	6/30/2021	Proportion	5.5	1.5	34,265	9,345	6,230	6,230	3,115	0	0	0	0
2105	City of Astoria	6/30/2021	Contribution	5.5	1.5	(1,208,971)	(329,719)	(219,813)	(219,813)	(109,906)	0	0	0	0
2105	City of Astoria	6/30/2020	Proportion	5.4	0.4	1,091,632	80,862	202,154	80,862	0	0	0	0	0
2105	City of Astoria	6/30/2020	Contribution	5.4	0.4	99,836	7,396	18,488	7,396	0	0	0	0	0
2105	City of Astoria	6/30/2019	Proportion	5.3	0.0	(243,208)	0	(13,768)	0	0	0	0	0	0
2105	City of Astoria	6/30/2019	Contribution	5.3	0.0	28,973	0	1,638	0	0	0	0	0	0
2106	City of Beaverton	6/30/2024	Proportion	5.4	4.4	(774,201)	(630,830)	(143,371)	(143,371)	(143,371)	(143,371)	(143,371)	(57,346)	0
2106	City of Beaverton	6/30/2024	Contribution	5.4	4.4	(449,332)	(366,122)	(83,210)	(83,210)	(83,210)	(83,210)	(83,210)	(33,282)	0
2106	City of Beaverton	6/30/2023	Proportion	5.3	3.3	(15,089,746)	(9,395,502)	(2,847,122)	(2,847,122)	(2,847,122)	(2,847,122)	(854,136)	0	0
2106	City of Beaverton	6/30/2023	Contribution	5.3	3.3	12,474	7,766	2,354	2,354	2,354	2,354	704	0	0
2106	City of Beaverton	6/30/2022	Proportion	5.4	2.4	15,572,060	6,920,915	2,883,715	2,883,715	2,883,715	1,153,485	0	0	0
2106	City of Beaverton	6/30/2022	Contribution	5.4	2.4	(4,360,392)	(1,937,952)	(807,480)	(807,480)	(807,480)	(322,992)	0	0	0
2106	City of Beaverton	6/30/2021	Proportion	5.5	1.5	4,951,145	1,350,313	900,208	900,208	450,105	0	0	0	0
2106	City of Beaverton	6/30/2021	Contribution	5.5	1.5	(11,806,229)	(3,219,881)	(2,146,587)	(2,146,587)	(1,073,294)	0	0	0	0
2106	City of Beaverton	6/30/2020	Proportion	5.4	0.4	8,463,066	626,896	1,567,234	626,896	0	0	0	0	0
2106	City of Beaverton	6/30/2020	Contribution	5.4	0.4	(3,213,466)	(238,036)	(595,086)	(238,036)	0	0	0	0	0
2106	City of Beaverton	6/30/2019	Proportion	5.3	0.0	(2,116,936)	0	(119,826)	0	0	0	0	0	0
2106	City of Beaverton	6/30/2019	Contribution	5.3	0.0	(3,318,059)	0	(187,814)	0	0	0	0	0	0
2107	City of Bend	6/30/2024	Proportion	5.4	4.4	3,617,614	2,947,685	669,929	669,929	669,929	669,929	669,929	267,969	0
2107	City of Bend	6/30/2024	Contribution	5.4	4.4	389,552	317,413	72,139	72,139	72,139	72,139	72,139	28,857	0
2107	City of Bend	6/30/2023	Proportion	5.3	3.3	(2,512,093)	(1,564,133)	(473,980)	(473,980)	(473,980)	(473,980)	(142,193)	0	0
2107	City of Bend	6/30/2023	Contribution	5.3	3.3	1,050,031	653,793	198,119	198,119	198,119	198,119	59,436	0	0
2107	City of Bend	6/30/2022	Proportion	5.4	2.4	7,387,070	3,283,142	1,367,976	1,367,976	1,367,976	547,190	0	0	0
2107	City of Bend	6/30/2022	Contribution	5.4	2.4	(418,262)	(185,894)	(77,456)	(77,456)	(77,456)	(30,982)	0	0	0
2107	City of Bend	6/30/2021	Proportion	5.5	1.5	8,805,455	2,401,487	1,600,992	1,600,992	800,495	0	0	0	0
2107	City of Bend	6/30/2021	Contribution	5.5	1.5	(8,233,511)	(2,245,503)	(1,497,002)	(1,497,002)	(748,501)	0	0	0	0
2107	City of Bend	6/30/2020	Proportion	5.4	0.4	1,814,882	134,437	336,089	134,437	0	0	0	0	0
2107	City of Bend	6/30/2020	Contribution	5.4	0.4	2,076,758	153,833	384,585	153,833	0	0	0	0	0
2107	City of Bend	6/30/2019	Proportion	5.3	0.0	(6,157,565)	0	(348,540)	0	0	0	0	0	0
2107	City of Bend	6/30/2019	Contribution	5.3	0.0	15,372,857	0	870,162	0	0	0	0	0	0
2109	City of Canby	6/30/2024	Proportion	5.4	4.4	(1,160,265)	(945,401)	(214,864)	(214,864)	(214,864)	(214,864)	(214,864)	(85,945)	0
2109	City of Canby	6/30/2024	Contribution	5.4	4.4	164,571	134,095	30,476	30,476	30,476	30,476	30,476	12,191	0
2109	City of Canby	6/30/2023	Proportion	5.3	3.3	19,647	12,233	3,707	3,707	3,707	3,707	1,112	0	0
2109	City of Canby	6/30/2023	Contribution	5.3	3.3	(18,427)	(11,473)	(3,477)	(3,477)	(3,477)	(3,477)	(1,042)	0	0
2109	City of Canby	6/30/2022	Proportion	5.4	2.4	424,284	188,571	78,571	78,571	78,571	31,429	0	0	0
2109	City of Canby	6/30/2022	Contribution	5.4	2.4	(38,920)	(17,299)	(7,207)	(7,207)	(7,207)	(2,885)	0	0	0
2109	City of Canby	6/30/2021	Proportion	5.5	1.5	(103,427)	(28,207)	(18,805)	(18,805)	(9,402)	0	0	0	0
2109	City of Canby	6/30/2021	Contribution	5.5	1.5	(1,135,404)	(309,656)	(206,437)	(206,437)	(103,219)	0	0	0	0
2109	City of Canby	6/30/2020	Proportion	5.4	0.4	105,444	7,809	19,527	7,809	0	0	0	0	0
2109	City of Canby	6/30/2020	Contribution	5.4	0.4	(133,674)	(9,904)	(24,754)	(9,904)	0	0	0	0	0
2109	City of Canby	6/30/2019	Proportion	5.3	0.0	244,625	0	13,845	0	0	0	0	0	0
2109	City of Canby	6/30/2019	Contribution	5.3	0.0	321,202	0	18,182	0	0	0	0	0	0
2110	City of Coquille	6/30/2024	Proportion	5.4	4.4	3,231,188	2,632,820	598,368	598,368	598,368	598,368	598,368	239,348	0
2110	City of Coquille	6/30/2024	Contribution	5.4	4.4	63,140	51,447	11,693	11,693	11,693	11,693	11,693	4,675	0
2110	City of Coquille	6/30/2023	Proportion	5.3	3.3	(2,896,884)	(1,803,720)	(546,582)	(546,582)	(546,582)	(546,582)	(163,974)	0	0
2110	City of Coquille	6/30/2023	Contribution	5.3	3.3	1,228,619	764,989	231,815	231,815	231,815	231,815	69,544	0	0
2110	City of Coquille	6/30/2022	Proportion	5.4	2.4	346,231	153,880	64,117	64,117	64,117	25,646	0	0	0
2110	City of Coquille	6/30/2022	Contribution	5.4	2.4	(443,937)	(197,304)	(82,211)	(82,211)	(82,211)	(32,882)	0	0	0
2110	City of Coquille	6/30/2021	Proportion	5.5	1.5	447,022	121,914	81,277	81,277	40,637	0	0	0	0
2110	City of Coquille	6/30/2021	Contribution	5.5	1.5	(477,234)	(130,154)	(86,770)	(86,770)	(43,384)	0	0	0	0
2110	City of Coquille	6/30/2020	Proportion	5.4	0.4	(493,803)	(36,578)	(91,445)	(36,578)	0	0	0	0	0
2110	City of Coquille	6/30/2020	Contribution	5.4	0.4	197,001	14,591	36,482	14,591	0	0	0	0	0
2110	City of Coquille	6/30/2019	Proportion	5.3	0.0	28,829	0	1,634	0	0	0	0	0	0
2110	City of Coquille	6/30/2019	Contribution	5.3	0.0	(252,383)	0	(14,288)	0	0	0	0	0	0
2111	City of Eugene	6/30/2024	Proportion	5.4	4.4	9,769,910	7,960,667	1,809,243	1,809,243	1,809,243	1,809,243	1,809,243	723,695	0
2111	City of Eugene	6/30/2024	Contribution	5.4	4.4	447,117	364,318	82,799	82,799	82,799	82,799	82,799	33,122	0
2111	City of Eugene	6/30/2023	Proportion	5.3	3.3	(17,255,292)	(10,743,862)	(3,255,715)	(3,255,715)	(3,255,715)	(3,255,715)	(976,717)	0	0
2111	City of Eugene	6/30/2023	Contribution	5.3	3.3	5,097,133	3,173,687	961,723	961,723	961,723	961,723	288,518	0	0
2111	City of Eugene	6/30/2022	Proportion	5.4	2.4	955,424	424,634	176,930	176,930	176,930	70,774	0	0	0
2111	City of Eugene	6/30/2022	Contribution	5.4	2.4	(2,369,751)	(1,053,222)	(438,843)	(438,843)	(438,843)	(175,536)	0	0	0
2111	City of Eugene	6/30/2021	Proportion	5.5	1.5	17,994,339	4,907,547	3,271,698	3,271,698	1,635,849	0	0	0	0
2111	City of Eugene	6/30/2021	Contribution	5.5	1.5	(29,100,470)	(7,936,490)	(5,290,995)	(5,290,995)	(2,645,495)	0	0	0	0
2111	City of Eugene	6/30/2020	Proportion	5.4	0.4	7,290,323	540,023	1,350,060	540,023	0	0	0	0	0
2111	City of Eugene	6/30/2020	Contribution	5.4	0.4	2,332,666	172,791	431,975	172,791	0	0	0	0	0
2111	City of Eugene	6/30/2019	Proportion	5.3	0.0	(4,066,333)	0	(230,168)	0	0	0	0	0	0
2111	City of Eugene	6/30/2019	Contribution	5.3	0.0	(5,674,218)	0	(321,183)	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2112	City Of Forest Grove	6/30/2024	Proportion	5.4	4.4	1,517,922	1,236,825	281,097	281,097	281,097	281,097	281,097	112,437	0
2112	City Of Forest Grove	6/30/2024	Contribution	5.4	4.4	390,142	317,893	72,249	72,249	72,249	72,249	72,249	28,897	0
2112	City Of Forest Grove	6/30/2023	Proportion	5.3	3.3	194,287	120,971	36,658	36,658	36,658	36,658	10,997	0	0
2112	City Of Forest Grove	6/30/2023	Contribution	5.3	3.3	382,926	238,426	72,250	72,250	72,250	72,250	21,676	0	0
2112	City Of Forest Grove	6/30/2022	Proportion	5.4	2.4	2,104,061	935,138	389,641	389,641	389,641	155,856	0	0	0
2112	City Of Forest Grove	6/30/2022	Contribution	5.4	2.4	115,079	51,146	21,311	21,311	21,311	8,524	0	0	0
2112	City Of Forest Grove	6/30/2021	Proportion	5.5	1.5	405,674	110,638	73,759	73,759	36,879	0	0	0	0
2112	City Of Forest Grove	6/30/2021	Contribution	5.5	1.5	92,250	25,158	16,773	16,773	8,385	0	0	0	0
2112	City Of Forest Grove	6/30/2020	Proportion	5.4	0.4	336,981	24,961	62,404	24,961	0	0	0	0	0
2112	City Of Forest Grove	6/30/2020	Contribution	5.4	0.4	150,727	11,167	27,912	11,167	0	0	0	0	0
2112	City Of Forest Grove	6/30/2019	Proportion	5.3	0.0	14,701	0	831	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2019	Contribution	5.3	0.0	88,937	0	5,032	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2024	Proportion	5.4	4.4	(1,588,000)	(1,293,926)	(294,074)	(294,074)	(294,074)	(294,074)	(294,074)	(117,630)	0
2113	City of Grants Pass	6/30/2024	Contribution	5.4	4.4	817,158	665,832	151,326	151,326	151,326	151,326	151,326	60,528	0
2113	City of Grants Pass	6/30/2023	Proportion	5.3	3.3	(2,032,383)	(1,265,447)	(383,468)	(383,468)	(383,468)	(383,468)	(115,043)	0	0
2113	City of Grants Pass	6/30/2023	Contribution	5.3	3.3	657,419	409,337	124,041	124,041	124,041	124,041	37,214	0	0
2113	City of Grants Pass	6/30/2022	Proportion	5.4	2.4	(1,222,625)	(543,389)	(226,412)	(226,412)	(226,412)	(90,565)	0	0	0
2113	City of Grants Pass	6/30/2022	Contribution	5.4	2.4	3,456,933	1,536,414	640,173	640,173	640,173	256,068	0	0	0
2113	City of Grants Pass	6/30/2021	Proportion	5.5	1.5	16,737	4,565	3,043	3,043	1,522	0	0	0	0
2113	City of Grants Pass	6/30/2021	Contribution	5.5	1.5	(3,018,430)	(823,210)	(548,805)	(548,805)	(274,405)	0	0	0	0
2113	City of Grants Pass	6/30/2020	Proportion	5.4	0.4	1,078,770	79,910	199,772	79,910	0	0	0	0	0
2113	City of Grants Pass	6/30/2020	Contribution	5.4	0.4	238,501	17,666	44,167	17,666	0	0	0	0	0
2113	City of Grants Pass	6/30/2019	Proportion	5.3	0.0	(1,143,533)	0	(64,728)	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2019	Contribution	5.3	0.0	(295,250)	0	(16,710)	0	0	0	0	0	0
2114	City of Gresham	6/30/2024	Proportion	5.4	4.4	(806,559)	(657,196)	(149,363)	(149,363)	(149,363)	(149,363)	(149,363)	(59,744)	0
2114	City of Gresham	6/30/2024	Contribution	5.4	4.4	(3,257,068)	(2,653,907)	(603,161)	(603,161)	(603,161)	(603,161)	(603,161)	(241,263)	0
2114	City of Gresham	6/30/2023	Proportion	5.3	3.3	(16,554,459)	(10,307,493)	(3,123,483)	(3,123,483)	(3,123,483)	(3,123,483)	(937,044)	0	0
2114	City of Gresham	6/30/2023	Contribution	5.3	3.3	(2,416,911)	(1,504,869)	(456,021)	(456,021)	(456,021)	(456,021)	(136,806)	0	0
2114	City of Gresham	6/30/2022	Proportion	5.4	2.4	17,764,483	7,895,326	3,289,719	3,289,719	3,289,719	1,315,888	0	0	0
2114	City of Gresham	6/30/2022	Contribution	5.4	2.4	(7,439,558)	(3,306,470)	(1,377,696)	(1,377,696)	(1,377,696)	(551,078)	0	0	0
2114	City of Gresham	6/30/2021	Proportion	5.5	1.5	5,106,508	1,392,684	928,456	928,456	464,228	0	0	0	0
2114	City of Gresham	6/30/2021	Contribution	5.5	1.5	(16,642,514)	(4,538,866)	(3,025,912)	(3,025,912)	(1,512,954)	0	0	0	0
2114	City of Gresham	6/30/2020	Proportion	5.4	0.4	8,238,437	610,257	1,525,636	610,257	0	0	0	0	0
2114	City of Gresham	6/30/2020	Contribution	5.4	0.4	(6,522,280)	(483,130)	(1,207,830)	(483,130)	0	0	0	0	0
2114	City of Gresham	6/30/2019	Proportion	5.3	0.0	1,399,432	0	79,212	0	0	0	0	0	0
2114	City of Gresham	6/30/2019	Contribution	5.3	0.0	(6,803,173)	0	(385,083)	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2024	Proportion	5.4	4.4	2,493,610	2,031,830	461,780	461,780	461,780	461,780	461,780	184,710	0
2115	City of Hillsboro	6/30/2024	Contribution	5.4	4.4	3,166,305	2,579,952	586,353	586,353	586,353	586,353	586,353	234,540	0
2115	City of Hillsboro	6/30/2023	Proportion	5.3	3.3	(12,562,291)	(7,821,803)	(2,370,244)	(2,370,244)	(2,370,244)	(2,370,244)	(711,071)	0	0
2115	City of Hillsboro	6/30/2023	Contribution	5.3	3.3	2,429,997	1,513,017	458,490	458,490	458,490	458,490	137,547	0	0
2115	City of Hillsboro	6/30/2022	Proportion	5.4	2.4	17,009,092	7,559,596	3,149,832	3,149,832	3,149,832	1,259,932	0	0	0
2115	City of Hillsboro	6/30/2022	Contribution	5.4	2.4	(506,862)	(225,273)	(93,863)	(93,863)	(93,863)	(37,547)	0	0	0
2115	City of Hillsboro	6/30/2021	Proportion	5.5	1.5	7,022,247	1,915,159	1,276,772	1,276,772	638,387	0	0	0	0
2115	City of Hillsboro	6/30/2021	Contribution	5.5	1.5	(10,141,901)	(2,765,973)	(1,843,982)	(1,843,982)	(921,991)	0	0	0	0
2115	City of Hillsboro	6/30/2020	Proportion	5.4	0.4	5,891,105	436,380	1,090,945	436,380	0	0	0	0	0
2115	City of Hillsboro	6/30/2020	Contribution	5.4	0.4	1,211,436	89,736	224,340	89,736	0	0	0	0	0
2115	City of Hillsboro	6/30/2019	Proportion	5.3	0.0	(2,902,019)	0	(164,264)	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2019	Contribution	5.3	0.0	934,683	0	52,908	0	0	0	0	0	0
2117	City of McMinnville	6/30/2024	Proportion	5.4	4.4	(7,179,902)	(5,850,291)	(1,329,611)	(1,329,611)	(1,329,611)	(1,329,611)	(1,329,611)	(531,847)	0
2117	City of McMinnville	6/30/2024	Contribution	5.4	4.4	1,090,104	888,233	201,871	201,871	201,871	201,871	201,871	80,749	0
2117	City of McMinnville	6/30/2023	Proportion	5.3	3.3	(2,218,834)	(1,381,538)	(418,648)	(418,648)	(418,648)	(418,648)	(125,594)	0	0
2117	City of McMinnville	6/30/2023	Contribution	5.3	3.3	706,132	439,668	133,232	133,232	133,232	133,232	39,972	0	0
2117	City of McMinnville	6/30/2022	Proportion	5.4	2.4	(2,296,538)	(1,020,683)	(425,285)	(425,285)	(425,285)	(170,113)	0	0	0
2117	City of McMinnville	6/30/2022	Contribution	5.4	2.4	479,382	213,060	88,774	88,774	88,774	35,512	0	0	0
2117	City of McMinnville	6/30/2021	Proportion	5.5	1.5	694,029	189,281	126,187	126,187	63,094	0	0	0	0
2117	City of McMinnville	6/30/2021	Contribution	5.5	1.5	(2,889,081)	(787,933)	(525,287)	(525,287)	(262,646)	0	0	0	0
2117	City of McMinnville	6/30/2020	Proportion	5.4	0.4	142,196	10,531	26,333	10,531	0	0	0	0	0
2117	City of McMinnville	6/30/2020	Contribution	5.4	0.4	301,442	22,327	55,823	22,327	0	0	0	0	0
2117	City of McMinnville	6/30/2019	Proportion	5.3	0.0	(1,430,819)	0	(80,989)	0	0	0	0	0	0
2117	City of McMinnville	6/30/2019	Contribution	5.3	0.0	(358,272)	0	(20,282)	0	0	0	0	0	0
2118	City of Ontario	6/30/2024	Proportion	5.4	4.4	(916,395)	(746,692)	(169,703)	(169,703)	(169,703)	(169,703)	(169,703)	(67,880)	0
2118	City of Ontario	6/30/2024	Contribution	5.4	4.4	(244,858)	(199,514)	(45,344)	(45,344)	(45,344)	(45,344)	(45,344)	(18,138)	0
2118	City of Ontario	6/30/2023	Proportion	5.3	3.3	(1,184,698)	(737,642)	(223,528)	(223,528)	(223,528)	(223,528)	(67,058)	0	0
2118	City of Ontario	6/30/2023	Contribution	5.3	3.3	(36,393)	(22,659)	(6,867)	(6,867)	(6,867)	(6,867)	(2,058)	0	0
2118	City of Ontario	6/30/2022	Proportion	5.4	2.4	(961,711)	(427,426)	(178,095)	(178,095)	(178,095)	(71,236)	0	0	0
2118	City of Ontario	6/30/2022	Contribution	5.4	2.4	3,961,871	1,760,831	733,680	733,680	733,680	293,471	0	0	0
2118	City of Ontario	6/30/2021	Proportion	5.5	1.5	(893,355)	(243,643)	(162,428)	(162,428)	(81,215)	0	0	0	0
2118	City of Ontario	6/30/2021	Contribution	5.5	1.5	1,717,610	468,438	312,293	312,293	156,145	0	0	0	0
2118	City of Ontario	6/30/2020	Proportion	5.4	0.4	291,242	21,572	53,934	21,572	0	0	0	0	0
2118	City of Ontario	6/30/2020	Contribution	5.4	0.4	33,886	2,511	6,275	2,511	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2118	City of Ontario	6/30/2019	Proportion	5.3	0.0	(1,984,508)	0	(112,333)	0	0	0	0	0	0
2118	City of Ontario	6/30/2019	Contribution	5.3	0.0	1,124,386	0	63,646	0	0	0	0	0	0
2119	City of Oregon City	6/30/2024	Proportion	5.4	4.4	(250,597)	(204,190)	(46,407)	(46,407)	(46,407)	(46,407)	(46,407)	(18,562)	0
2119	City of Oregon City	6/30/2024	Contribution	5.4	4.4	172,029	140,172	31,857	31,857	31,857	31,857	31,857	12,744	0
2119	City of Oregon City	6/30/2023	Proportion	5.3	3.3	(3,220,827)	(2,005,421)	(607,703)	(607,703)	(607,703)	(607,703)	(182,312)	0	0
2119	City of Oregon City	6/30/2023	Contribution	5.3	3.3	265,240	165,150	50,045	50,045	50,045	50,045	15,015	0	0
2119	City of Oregon City	6/30/2022	Proportion	5.4	2.4	583,801	259,468	108,111	108,111	108,111	43,246	0	0	0
2119	City of Oregon City	6/30/2022	Contribution	5.4	2.4	(216,223)	(96,100)	(40,041)	(40,041)	(40,041)	(16,018)	0	0	0
2119	City of Oregon City	6/30/2021	Proportion	5.5	1.5	275,546	75,150	50,099	50,099	25,051	0	0	0	0
2119	City of Oregon City	6/30/2021	Contribution	5.5	1.5	(2,711,708)	(739,556)	(493,038)	(493,038)	(246,518)	0	0	0	0
2119	City of Oregon City	6/30/2020	Proportion	5.4	0.4	653,922	48,437	121,097	48,437	0	0	0	0	0
2119	City of Oregon City	6/30/2020	Contribution	5.4	0.4	(125,172)	(9,272)	(23,180)	(9,272)	0	0	0	0	0
2119	City of Oregon City	6/30/2019	Proportion	5.3	0.0	(1,068,415)	0	(60,475)	0	0	0	0	0	0
2119	City of Oregon City	6/30/2019	Contribution	5.3	0.0	(549,832)	0	(31,122)	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2024	Proportion	5.4	4.4	(2,397,325)	(1,953,376)	(443,949)	(443,949)	(443,949)	(443,949)	(443,949)	(177,580)	0
2120	City of Lake Oswego	6/30/2024	Contribution	5.4	4.4	2,249,000	1,832,519	416,481	416,481	416,481	416,481	416,481	166,595	0
2120	City of Lake Oswego	6/30/2023	Proportion	5.3	3.3	(8,203,575)	(5,107,887)	(1,547,844)	(1,547,844)	(1,547,844)	(1,547,844)	(464,355)	0	0
2120	City of Lake Oswego	6/30/2023	Contribution	5.3	3.3	1,590,053	990,033	300,010	300,010	300,010	300,010	90,003	0	0
2120	City of Lake Oswego	6/30/2022	Proportion	5.4	2.4	3,981,577	1,769,590	737,329	737,329	737,329	294,932	0	0	0
2120	City of Lake Oswego	6/30/2022	Contribution	5.4	2.4	101,412	45,072	18,780	18,780	18,780	7,512	0	0	0
2120	City of Lake Oswego	6/30/2021	Proportion	5.5	1.5	(383,604)	(104,620)	(69,746)	(69,746)	(34,874)	0	0	0	0
2120	City of Lake Oswego	6/30/2021	Contribution	5.5	1.5	(4,596,971)	(1,253,719)	(835,813)	(835,813)	(417,906)	0	0	0	0
2120	City of Lake Oswego	6/30/2020	Proportion	5.4	0.4	1,954,530	144,780	361,950	144,780	0	0	0	0	0
2120	City of Lake Oswego	6/30/2020	Contribution	5.4	0.4	865,077	64,082	160,199	64,082	0	0	0	0	0
2120	City of Lake Oswego	6/30/2019	Proportion	5.3	0.0	(3,995,081)	0	(226,136)	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2019	Contribution	5.3	0.0	106,264	0	6,014	0	0	0	0	0	0
2121	City of Portland	6/30/2024	Proportion	5.4	4.4	38,973,317	31,756,036	7,217,281	7,217,281	7,217,281	7,217,281	7,217,281	2,886,912	0
2121	City of Portland	6/30/2024	Contribution	5.4	4.4	14,254,338	11,614,646	2,639,692	2,639,692	2,639,692	2,639,692	2,639,692	1,055,878	0
2121	City of Portland	6/30/2023	Proportion	5.3	3.3	(41,505,280)	(25,842,910)	(7,831,185)	(7,831,185)	(7,831,185)	(7,831,185)	(2,349,355)	0	0
2121	City of Portland	6/30/2023	Contribution	5.3	3.3	24,504,191	15,257,327	4,623,432	4,623,432	4,623,432	4,623,432	1,387,031	0	0
2121	City of Portland	6/30/2022	Proportion	5.4	2.4	37,036,036	16,460,461	6,858,525	6,858,525	6,858,525	2,743,411	0	0	0
2121	City of Portland	6/30/2022	Contribution	5.4	2.4	(8,027,547)	(3,567,798)	(1,486,583)	(1,486,583)	(1,486,583)	(594,632)	0	0	0
2121	City of Portland	6/30/2021	Proportion	5.5	1.5	26,401,556	7,200,424	4,800,283	4,800,283	2,400,141	0	0	0	0
2121	City of Portland	6/30/2021	Contribution	5.5	1.5	(88,119,307)	(24,032,539)	(16,021,692)	(16,021,692)	(8,010,847)	0	0	0	0
2121	City of Portland	6/30/2020	Proportion	5.4	0.4	49,222,932	3,646,142	9,115,358	3,646,142	0	0	0	0	0
2121	City of Portland	6/30/2020	Contribution	5.4	0.4	(10,798,440)	(799,885)	(1,999,711)	(799,885)	0	0	0	0	0
2121	City of Portland	6/30/2019	Proportion	5.3	0.0	24,925,900	0	1,410,900	0	0	0	0	0	0
2121	City of Portland	6/30/2019	Contribution	5.3	0.0	(15,145,297)	0	(857,282)	0	0	0	0	0	0
2122	City of Redmond	6/30/2024	Proportion	5.4	4.4	(804,607)	(655,606)	(149,001)	(149,001)	(149,001)	(149,001)	(149,001)	(59,602)	0
2122	City of Redmond	6/30/2024	Contribution	5.4	4.4	829,200	675,644	153,556	153,556	153,556	153,556	153,556	61,420	0
2122	City of Redmond	6/30/2023	Proportion	5.3	3.3	(1,128,368)	(702,568)	(212,900)	(212,900)	(212,900)	(212,900)	(63,868)	0	0
2122	City of Redmond	6/30/2023	Contribution	5.3	3.3	84,261	52,465	15,898	15,898	15,898	15,898	4,771	0	0
2122	City of Redmond	6/30/2022	Proportion	5.4	2.4	2,140,482	951,324	396,386	396,386	396,386	158,552	0	0	0
2122	City of Redmond	6/30/2022	Contribution	5.4	2.4	(290,112)	(128,940)	(53,724)	(53,724)	(53,724)	(21,492)	0	0	0
2122	City of Redmond	6/30/2021	Proportion	5.5	1.5	1,287,169	351,045	234,031	234,031	117,014	0	0	0	0
2122	City of Redmond	6/30/2021	Contribution	5.5	1.5	(2,826,513)	(770,869)	(513,911)	(513,911)	(256,958)	0	0	0	0
2122	City of Redmond	6/30/2020	Proportion	5.4	0.4	1,809,772	134,057	335,143	134,057	0	0	0	0	0
2122	City of Redmond	6/30/2020	Contribution	5.4	0.4	(285,538)	(21,153)	(52,877)	(21,153)	0	0	0	0	0
2122	City of Redmond	6/30/2019	Proportion	5.3	0.0	163,040	0	9,230	0	0	0	0	0	0
2122	City of Redmond	6/30/2019	Contribution	5.3	0.0	(463,455)	0	(26,235)	0	0	0	0	0	0
2123	City of St Helens	6/30/2024	Proportion	5.4	4.4	562,851	458,619	104,232	104,232	104,232	104,232	104,232	41,691	0
2123	City of St Helens	6/30/2024	Contribution	5.4	4.4	268,790	219,014	49,776	49,776	49,776	49,776	49,776	19,910	0
2123	City of St Helens	6/30/2023	Proportion	5.3	3.3	(2,139,167)	(1,331,935)	(403,616)	(403,616)	(403,616)	(403,616)	(121,087)	0	0
2123	City of St Helens	6/30/2023	Contribution	5.3	3.3	463,342	288,496	87,423	87,423	87,423	87,423	26,227	0	0
2123	City of St Helens	6/30/2022	Proportion	5.4	2.4	851,984	378,659	157,775	157,775	157,775	63,109	0	0	0
2123	City of St Helens	6/30/2022	Contribution	5.4	2.4	128,253	57,000	23,751	23,751	23,751	9,498	0	0	0
2123	City of St Helens	6/30/2021	Proportion	5.5	1.5	1,008,495	275,043	183,363	183,363	91,680	0	0	0	0
2123	City of St Helens	6/30/2021	Contribution	5.5	1.5	(857,127)	(233,763)	(155,841)	(155,841)	(77,922)	0	0	0	0
2123	City of St Helens	6/30/2020	Proportion	5.4	0.4	586,043	43,413	108,526	43,413	0	0	0	0	0
2123	City of St Helens	6/30/2020	Contribution	5.4	0.4	173,579	12,859	32,144	12,859	0	0	0	0	0
2123	City of St Helens	6/30/2019	Proportion	5.3	0.0	(787,975)	0	(44,600)	0	0	0	0	0	0
2123	City of St Helens	6/30/2019	Contribution	5.3	0.0	(5,493)	0	(313)	0	0	0	0	0	0
2125	City of Vernonia	6/30/2024	Proportion	5.4	4.4	(228,091)	(185,852)	(42,239)	(42,239)	(42,239)	(42,239)	(42,239)	(16,896)	0
2125	City of Vernonia	6/30/2024	Contribution	5.4	4.4	21,123	17,211	3,912	3,912	3,912	3,912	3,912	1,563	0
2125	City of Vernonia	6/30/2023	Proportion	5.3	3.3	(150,155)	(93,493)	(28,331)	(28,331)	(28,331)	(28,331)	(8,500)	0	0
2125	City of Vernonia	6/30/2023	Contribution	5.3	3.3	(24,230)	(15,086)	(4,572)	(4,572)	(4,572)	(4,572)	(1,370)	0	0
2125	City of Vernonia	6/30/2022	Proportion	5.4	2.4	(51,567)	(22,920)	(9,549)	(9,549)	(9,549)	(3,822)	0	0	0
2125	City of Vernonia	6/30/2022	Contribution	5.4	2.4	(41,527)	(18,457)	(7,690)	(7,690)	(7,690)	(3,077)	0	0	0
2125	City of Vernonia	6/30/2021	Proportion	5.5	1.5	398,067	108,563	72,376	72,376	36,187	0	0	0	0
2125	City of Vernonia	6/30/2021	Contribution	5.5	1.5	(211,110)	(57,574)	(38,384)	(38,384)	(19,190)	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2125	City of Vernonia	6/30/2020	Proportion	5.4	0.4	(192,948)	(14,293)	(35,731)	(14,293)	0	0	0	0	0
2125	City of Vernonia	6/30/2020	Contribution	5.4	0.4	(9,960)	(740)	(1,844)	(740)	0	0	0	0	0
2125	City of Vernonia	6/30/2019	Proportion	5.3	0.0	34,438	0	1,948	0	0	0	0	0	0
2125	City of Vernonia	6/30/2019	Contribution	5.3	0.0	(64,771)	0	(3,666)	0	0	0	0	0	0
2126	City of West Linn	6/30/2024	Proportion	5.4	4.4	125,596	102,337	23,259	23,259	23,259	23,259	23,259	9,301	0
2126	City of West Linn	6/30/2024	Contribution	5.4	4.4	184,070	149,983	34,087	34,087	34,087	34,087	34,087	13,635	0
2126	City of West Linn	6/30/2023	Proportion	5.3	3.3	(1,619,909)	(1,008,623)	(305,643)	(305,643)	(305,643)	(305,643)	(91,694)	0	0
2126	City of West Linn	6/30/2023	Contribution	5.3	3.3	291,869	181,729	55,070	55,070	55,070	55,070	16,519	0	0
2126	City of West Linn	6/30/2022	Proportion	5.4	2.4	1,011,601	449,599	187,334	187,334	187,334	74,931	0	0	0
2126	City of West Linn	6/30/2022	Contribution	5.4	2.4	(138,164)	(61,406)	(25,586)	(25,586)	(25,586)	(10,234)	0	0	0
2126	City of West Linn	6/30/2021	Proportion	5.5	1.5	(311,065)	(84,837)	(56,557)	(56,557)	(28,280)	0	0	0	0
2126	City of West Linn	6/30/2021	Contribution	5.5	1.5	(1,561,797)	(425,945)	(283,963)	(283,963)	(141,982)	0	0	0	0
2126	City of West Linn	6/30/2020	Proportion	5.4	0.4	544,615	40,340	100,855	40,340	0	0	0	0	0
2126	City of West Linn	6/30/2020	Contribution	5.4	0.4	(117,041)	(8,671)	(21,674)	(8,671)	0	0	0	0	0
2126	City of West Linn	6/30/2019	Proportion	5.3	0.0	(1,280,642)	0	(72,487)	0	0	0	0	0	0
2126	City of West Linn	6/30/2019	Contribution	5.3	0.0	(259,290)	0	(14,675)	0	0	0	0	0	0
2127	City of Cottage Grove	6/30/2024	Proportion	5.4	4.4	163,099	132,895	30,204	30,204	30,204	30,204	30,204	12,079	0
2127	City of Cottage Grove	6/30/2024	Contribution	5.4	4.4	(271,113)	(220,907)	(50,206)	(50,206)	(50,206)	(50,206)	(50,206)	(20,083)	0
2127	City of Cottage Grove	6/30/2023	Proportion	5.3	3.3	(406,910)	(253,360)	(76,775)	(76,775)	(76,775)	(76,775)	(23,035)	0	0
2127	City of Cottage Grove	6/30/2023	Contribution	5.3	3.3	(148,916)	(92,722)	(28,097)	(28,097)	(28,097)	(28,097)	(8,431)	0	0
2127	City of Cottage Grove	6/30/2022	Proportion	5.4	2.4	(372,564)	(165,585)	(68,993)	(68,993)	(68,993)	(27,599)	0	0	0
2127	City of Cottage Grove	6/30/2022	Contribution	5.4	2.4	(394,953)	(175,536)	(73,139)	(73,139)	(73,139)	(29,258)	0	0	0
2127	City of Cottage Grove	6/30/2021	Proportion	5.5	1.5	539,772	147,212	98,140	98,140	49,072	0	0	0	0
2127	City of Cottage Grove	6/30/2021	Contribution	5.5	1.5	(1,697,568)	(462,972)	(308,649)	(308,649)	(154,323)	0	0	0	0
2127	City of Cottage Grove	6/30/2020	Proportion	5.4	0.4	505,981	37,481	93,700	37,481	0	0	0	0	0
2127	City of Cottage Grove	6/30/2020	Contribution	5.4	0.4	(562,399)	(41,659)	(104,148)	(41,659)	0	0	0	0	0
2127	City of Cottage Grove	6/30/2019	Proportion	5.3	0.0	560,824	0	31,744	0	0	0	0	0	0
2127	City of Cottage Grove	6/30/2019	Contribution	5.3	0.0	(635,219)	0	(35,954)	0	0	0	0	0	0
2128	City of Tillamook	6/30/2024	Proportion	5.4	4.4	145,394	118,469	26,925	26,925	26,925	26,925	26,925	10,769	0
2128	City of Tillamook	6/30/2024	Contribution	5.4	4.4	193,617	157,762	35,855	35,855	35,855	35,855	35,855	14,342	0
2128	City of Tillamook	6/30/2023	Proportion	5.3	3.3	(488,915)	(304,419)	(92,248)	(92,248)	(92,248)	(92,248)	(27,675)	0	0
2128	City of Tillamook	6/30/2023	Contribution	5.3	3.3	61,189	38,099	11,545	11,545	11,545	11,545	3,464	0	0
2128	City of Tillamook	6/30/2022	Proportion	5.4	2.4	45,443	20,198	8,415	8,415	8,415	3,368	0	0	0
2128	City of Tillamook	6/30/2022	Contribution	5.4	2.4	(157,472)	(69,989)	(29,161)	(29,161)	(29,161)	(11,667)	0	0	0
2128	City of Tillamook	6/30/2021	Proportion	5.5	1.5	425,388	116,016	77,343	77,343	38,673	0	0	0	0
2128	City of Tillamook	6/30/2021	Contribution	5.5	1.5	(380,018)	(103,642)	(69,094)	(69,094)	(34,548)	0	0	0	0
2128	City of Tillamook	6/30/2020	Proportion	5.4	0.4	8,019	594	1,485	594	0	0	0	0	0
2128	City of Tillamook	6/30/2020	Contribution	5.4	0.4	23,794	1,764	4,406	1,764	0	0	0	0	0
2128	City of Tillamook	6/30/2019	Proportion	5.3	0.0	(330,799)	0	(18,724)	0	0	0	0	0	0
2128	City of Tillamook	6/30/2019	Contribution	5.3	0.0	(136,969)	0	(7,754)	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2024	Proportion	5.4	4.4	307,130	250,254	56,876	56,876	56,876	56,876	56,876	22,750	0
2129	City of Sweet Home	6/30/2024	Contribution	5.4	4.4	(170,447)	(138,883)	(31,564)	(31,564)	(31,564)	(31,564)	(31,564)	(12,627)	0
2129	City of Sweet Home	6/30/2023	Proportion	5.3	3.3	153,674	95,684	28,995	28,995	28,995	28,995	8,699	0	0
2129	City of Sweet Home	6/30/2023	Contribution	5.3	3.3	(121,691)	(75,769)	(22,961)	(22,961)	(22,961)	(22,961)	(6,886)	0	0
2129	City of Sweet Home	6/30/2022	Proportion	5.4	2.4	254,717	113,207	47,170	47,170	47,170	18,867	0	0	0
2129	City of Sweet Home	6/30/2022	Contribution	5.4	2.4	(167,678)	(74,525)	(31,051)	(31,051)	(31,051)	(12,423)	0	0	0
2129	City of Sweet Home	6/30/2021	Proportion	5.5	1.5	(88,463)	(24,127)	(16,084)	(16,084)	(8,043)	0	0	0	0
2129	City of Sweet Home	6/30/2021	Contribution	5.5	1.5	(311,078)	(84,838)	(56,560)	(56,560)	(28,278)	0	0	0	0
2129	City of Sweet Home	6/30/2020	Proportion	5.4	0.4	113,107	8,377	20,946	8,377	0	0	0	0	0
2129	City of Sweet Home	6/30/2020	Contribution	5.4	0.4	(123,758)	(9,168)	(22,918)	(9,168)	0	0	0	0	0
2129	City of Sweet Home	6/30/2019	Proportion	5.3	0.0	163,165	0	9,235	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2019	Contribution	5.3	0.0	(118,646)	0	(6,716)	0	0	0	0	0	0
2131	City of Drain	6/30/2024	Proportion	5.4	4.4	(10,333)	(8,419)	(1,914)	(1,914)	(1,914)	(1,914)	(1,914)	(763)	0
2131	City of Drain	6/30/2024	Contribution	5.4	4.4	53,834	43,865	9,969	9,969	9,969	9,969	9,969	3,989	0
2131	City of Drain	6/30/2023	Proportion	5.3	3.3	(89,391)	(55,659)	(16,866)	(16,866)	(16,866)	(16,866)	(5,061)	0	0
2131	City of Drain	6/30/2023	Contribution	5.3	3.3	45,574	28,376	8,599	8,599	8,599	8,599	2,579	0	0
2131	City of Drain	6/30/2022	Proportion	5.4	2.4	(202,913)	(90,185)	(37,576)	(37,576)	(37,576)	(15,033)	0	0	0
2131	City of Drain	6/30/2022	Contribution	5.4	2.4	23,464	10,429	4,345	4,345	4,345	1,739	0	0	0
2131	City of Drain	6/30/2021	Proportion	5.5	1.5	(23,893)	(6,517)	(4,344)	(4,344)	(2,173)	0	0	0	0
2131	City of Drain	6/30/2021	Contribution	5.5	1.5	(117,536)	(32,056)	(21,370)	(21,370)	(10,686)	0	0	0	0
2131	City of Drain	6/30/2020	Proportion	5.4	0.4	(109,923)	(8,143)	(20,356)	(8,143)	0	0	0	0	0
2131	City of Drain	6/30/2020	Contribution	5.4	0.4	(4,929)	(364)	(913)	(364)	0	0	0	0	0
2131	City of Drain	6/30/2019	Proportion	5.3	0.0	63,644	0	3,604	0	0	0	0	0	0
2131	City of Drain	6/30/2019	Contribution	5.3	0.0	(36,689)	0	(2,079)	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2024	Proportion	5.4	4.4	3,161,909	2,576,370	585,539	585,539	585,539	585,539	585,539	234,214	0
2132	Eugene Water & Electric Board	6/30/2024	Contribution	5.4	4.4	30,115	24,538	5,577	5,577	5,577	5,577	5,577	2,230	0
2132	Eugene Water & Electric Board	6/30/2023	Proportion	5.3	3.3	2,425,016	1,509,916	457,550	457,550	457,550	457,550	137,266	0	0
2132	Eugene Water & Electric Board	6/30/2023	Contribution	5.3	3.3	2,267,347	1,411,745	427,801	427,801	427,801	427,801	128,342	0	0
2132	Eugene Water & Electric Board	6/30/2022	Proportion	5.4	2.4	(2,577,811)	(1,145,695)	(477,372)	(477,372)	(477,372)	(190,951)	0	0	0
2132	Eugene Water & Electric Board	6/30/2022	Contribution	5.4	2.4	455,247	202,332	84,305	84,305	84,305	33,722	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2132	Eugene Water & Electric Board	6/30/2021	Proportion	5.5	1.5	7,142,088	1,947,844	1,298,561	1,298,561	649,283	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2021	Contribution	5.5	1.5	(7,305,538)	(1,992,418)	(1,328,280)	(1,328,280)	(664,138)	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2020	Proportion	5.4	0.4	(2,008,906)	(148,806)	(372,020)	(148,806)	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2020	Contribution	5.4	0.4	54,887	4,067	10,164	4,067	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2019	Proportion	5.3	0.0	(14,460,494)	0	(818,519)	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2019	Contribution	5.3	0.0	25,737,440	0	1,456,835	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2024	Proportion	5.4	4.4	304,028	247,727	56,301	56,301	56,301	56,301	56,301	22,523	0
2135	McMinnville Water & Light Department	6/30/2024	Contribution	5.4	4.4	273,309	222,696	50,613	50,613	50,613	50,613	50,613	20,244	0
2135	McMinnville Water & Light Department	6/30/2023	Proportion	5.3	3.3	(1,605,739)	(999,799)	(302,970)	(302,970)	(302,970)	(302,970)	(90,889)	0	0
2135	McMinnville Water & Light Department	6/30/2023	Contribution	5.3	3.3	355,066	221,078	66,994	66,994	66,994	66,994	20,096	0	0
2135	McMinnville Water & Light Department	6/30/2022	Proportion	5.4	2.4	976,892	434,174	180,906	180,906	180,906	72,362	0	0	0
2135	McMinnville Water & Light Department	6/30/2022	Contribution	5.4	2.4	(53,158)	(23,626)	(9,844)	(9,844)	(9,844)	(3,938)	0	0	0
2135	McMinnville Water & Light Department	6/30/2021	Proportion	5.5	1.5	26,357	7,189	4,792	4,792	2,397	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2021	Contribution	5.5	1.5	(832,908)	(227,156)	(151,438)	(151,438)	(75,718)	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2020	Proportion	5.4	0.4	348,782	25,837	64,589	25,837	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2020	Contribution	5.4	0.4	48,469	3,589	8,976	3,589	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2019	Proportion	5.3	0.0	464,525	0	26,295	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2019	Contribution	5.3	0.0	(97,777)	0	(5,537)	0	0	0	0	0	0
2138	City of Hood River	6/30/2024	Proportion	5.4	4.4	279	227	52	52	52	52	52	19	0
2138	City of Hood River	6/30/2024	Contribution	5.4	4.4	315,919	257,415	58,504	58,504	58,504	58,504	58,504	23,399	0
2138	City of Hood River	6/30/2023	Proportion	5.3	3.3	(1,616,313)	(1,006,383)	(304,965)	(304,965)	(304,965)	(304,965)	(91,488)	0	0
2138	City of Hood River	6/30/2023	Contribution	5.3	3.3	287,815	179,205	54,305	54,305	54,305	54,305	16,290	0	0
2138	City of Hood River	6/30/2022	Proportion	5.4	2.4	(399,965)	(177,761)	(74,068)	(74,068)	(74,068)	(29,625)	0	0	0
2138	City of Hood River	6/30/2022	Contribution	5.4	2.4	18,486	8,217	3,423	3,423	3,423	1,371	0	0	0
2138	City of Hood River	6/30/2021	Proportion	5.5	1.5	843,325	229,997	153,332	153,332	76,665	0	0	0	0
2138	City of Hood River	6/30/2021	Contribution	5.5	1.5	(899,601)	(245,345)	(163,564)	(163,564)	(81,781)	0	0	0	0
2138	City of Hood River	6/30/2020	Proportion	5.4	0.4	(507,212)	(37,572)	(93,928)	(37,572)	0	0	0	0	0
2138	City of Hood River	6/30/2020	Contribution	5.4	0.4	2,368,183	175,423	438,552	175,423	0	0	0	0	0
2138	City of Hood River	6/30/2019	Proportion	5.3	0.0	(308,523)	0	(17,463)	0	0	0	0	0	0
2138	City of Hood River	6/30/2019	Contribution	5.3	0.0	(23,169)	0	(1,309)	0	0	0	0	0	0
2139	City of Reedsport	6/30/2024	Proportion	5.4	4.4	393,249	320,425	72,824	72,824	72,824	72,824	72,824	29,129	0
2139	City of Reedsport	6/30/2024	Contribution	5.4	4.4	(65,739)	(53,565)	(12,174)	(12,174)	(12,174)	(12,174)	(12,174)	(4,869)	0
2139	City of Reedsport	6/30/2023	Proportion	5.3	3.3	(718,552)	(447,400)	(135,576)	(135,576)	(135,576)	(135,576)	(40,672)	0	0
2139	City of Reedsport	6/30/2023	Contribution	5.3	3.3	(8,144)	(5,070)	(1,537)	(1,537)	(1,537)	(1,537)	(459)	0	0
2139	City of Reedsport	6/30/2022	Proportion	5.4	2.4	212,679	94,524	39,385	39,385	39,385	15,754	0	0	0
2139	City of Reedsport	6/30/2022	Contribution	5.4	2.4	(192,949)	(85,756)	(35,731)	(35,731)	(35,731)	(14,294)	0	0	0
2139	City of Reedsport	6/30/2021	Proportion	5.5	1.5	604,078	164,750	109,832	109,832	54,918	0	0	0	0
2139	City of Reedsport	6/30/2021	Contribution	5.5	1.5	(389,000)	(106,092)	(70,727)	(70,727)	(35,365)	0	0	0	0
2139	City of Reedsport	6/30/2020	Proportion	5.4	0.4	(593,870)	(43,990)	(109,976)	(43,990)	0	0	0	0	0
2139	City of Reedsport	6/30/2020	Contribution	5.4	0.4	(36,433)	(2,698)	(6,747)	(2,698)	0	0	0	0	0
2139	City of Reedsport	6/30/2019	Proportion	5.3	0.0	91,595	0	5,185	0	0	0	0	0	0
2139	City of Reedsport	6/30/2019	Contribution	5.3	0.0	(167,462)	0	(9,477)	0	0	0	0	0	0
2140	City of Lebanon	6/30/2024	Proportion	5.4	4.4	(571,072)	(465,318)	(105,754)	(105,754)	(105,754)	(105,754)	(105,754)	(42,302)	0
2140	City of Lebanon	6/30/2024	Contribution	5.4	4.4	263,888	215,020	48,868	48,868	48,868	48,868	48,868	19,548	0
2140	City of Lebanon	6/30/2023	Proportion	5.3	3.3	(1,529,206)	(952,148)	(288,529)	(288,529)	(288,529)	(288,529)	(86,561)	0	0
2140	City of Lebanon	6/30/2023	Contribution	5.3	3.3	228,212	142,094	43,059	43,059	43,059	43,059	12,917	0	0
2140	City of Lebanon	6/30/2022	Proportion	5.4	2.4	1,836,846	816,375	340,157	340,157	340,157	136,061	0	0	0
2140	City of Lebanon	6/30/2022	Contribution	5.4	2.4	(193,330)	(85,924)	(35,802)	(35,802)	(35,802)	(14,320)	0	0	0
2140	City of Lebanon	6/30/2021	Proportion	5.5	1.5	634,620	173,080	115,385	115,385	57,695	0	0	0	0
2140	City of Lebanon	6/30/2021	Contribution	5.5	1.5	(1,079,922)	(294,526)	(196,349)	(196,349)	(98,177)	0	0	0	0
2140	City of Lebanon	6/30/2020	Proportion	5.4	0.4	592,810	43,910	109,780	43,910	0	0	0	0	0
2140	City of Lebanon	6/30/2020	Contribution	5.4	0.4	(42,549)	(3,154)	(7,879)	(3,154)	0	0	0	0	0
2140	City of Lebanon	6/30/2019	Proportion	5.3	0.0	(821,049)	0	(46,474)	0	0	0	0	0	0
2140	City of Lebanon	6/30/2019	Contribution	5.3	0.0	(231,613)	0	(13,108)	0	0	0	0	0	0
2142	City of Sherwood	6/30/2024	Proportion	5.4	4.4	522,894	426,062	96,832	96,832	96,832	96,832	96,832	38,734	0
2142	City of Sherwood	6/30/2024	Contribution	5.4	4.4	604,969	492,938	112,031	112,031	112,031	112,031	112,031	44,814	0
2142	City of Sherwood	6/30/2023	Proportion	5.3	3.3	(1,229,093)	(765,285)	(231,904)	(231,904)	(231,904)	(231,904)	(69,573)	0	0
2142	City of Sherwood	6/30/2023	Contribution	5.3	3.3	555,979	346,175	104,902	104,902	104,902	104,902	31,469	0	0
2142	City of Sherwood	6/30/2022	Proportion	5.4	2.4	543,957	241,758	100,733	100,733	100,733	40,292	0	0	0
2142	City of Sherwood	6/30/2022	Contribution	5.4	2.4	196,012	87,115	36,299	36,299	36,299	14,517	0	0	0
2142	City of Sherwood	6/30/2021	Proportion	5.5	1.5	1,024,685	279,461	186,306	186,306	93,155	0	0	0	0
2142	City of Sherwood	6/30/2021	Contribution	5.5	1.5	(1,563,553)	(426,425)	(284,282)	(284,282)	(142,143)	0	0	0	0
2142	City of Sherwood	6/30/2020	Proportion	5.4	0.4	1,478,947	109,552	273,879	109,552	0	0	0	0	0
2142	City of Sherwood	6/30/2020	Contribution	5.4	0.4	123,015	9,110	22,781	9,110	0	0	0	0	0
2142	City of Sherwood	6/30/2019	Proportion	5.3	0.0	(701,726)	0	(39,721)	0	0	0	0	0	0
2142	City of Sherwood	6/30/2019	Contribution	5.3	0.0	(83,085)	0	(4,705)	0	0	0	0	0	0
2143	City of Oakland	6/30/2024	Proportion	5.4	4.4	(11,507)	(9,376)	(2,131)	(2,131)	(2,131)	(2,131)	(2,131)	(852)	0
2143	City of Oakland	6/30/2024	Contribution	5.4	4.4	18,616	15,169	3,447	3,447	3,447	3,447	3,447	1,381	0
2143	City of Oakland	6/30/2023	Proportion	5.3	3.3	10,912	6,794	2,059	2,059	2,059	2,059	617	0	0
2143	City of Oakland	6/30/2023	Contribution	5.3	3.3	14,707	9,157	2,775	2,775	2,775	2,775	832	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2143	City of Oakland	6/30/2022	Proportion	5.4	2.4	21,043	9,352	3,897	3,897	3,897	1,558	0	0	0
2143	City of Oakland	6/30/2022	Contribution	5.4	2.4	14,737	6,550	2,729	2,729	2,729	1,092	0	0	0
2143	City of Oakland	6/30/2021	Proportion	5.5	1.5	7,958	2,170	1,447	1,447	723	0	0	0	0
2143	City of Oakland	6/30/2021	Contribution	5.5	1.5	(18,809)	(5,129)	(3,420)	(3,420)	(1,709)	0	0	0	0
2143	City of Oakland	6/30/2020	Proportion	5.4	0.4	40,481	3,001	7,496	3,001	0	0	0	0	0
2143	City of Oakland	6/30/2020	Contribution	5.4	0.4	10,885	805	2,016	805	0	0	0	0	0
2143	City of Oakland	6/30/2019	Proportion	5.3	0.0	(25,744)	0	(1,459)	0	0	0	0	0	0
2143	City of Oakland	6/30/2019	Contribution	5.3	0.0	6,918	0	393	0	0	0	0	0	0
2145	City of Vale	6/30/2024	Proportion	5.4	4.4	(147,792)	(120,423)	(27,369)	(27,369)	(27,369)	(27,369)	(27,369)	(10,947)	0
2145	City of Vale	6/30/2024	Contribution	5.4	4.4	92,810	75,623	17,187	17,187	17,187	17,187	17,187	6,875	0
2145	City of Vale	6/30/2023	Proportion	5.3	3.3	(104,458)	(65,040)	(19,709)	(19,709)	(19,709)	(19,709)	(5,913)	0	0
2145	City of Vale	6/30/2023	Contribution	5.3	3.3	27,744	17,274	5,235	5,235	5,235	5,235	1,569	0	0
2145	City of Vale	6/30/2022	Proportion	5.4	2.4	337,047	149,799	62,416	62,416	62,416	24,967	0	0	0
2145	City of Vale	6/30/2022	Contribution	5.4	2.4	(34,987)	(15,550)	(6,479)	(6,479)	(6,479)	(2,592)	0	0	0
2145	City of Vale	6/30/2021	Proportion	5.5	1.5	(124,673)	(34,001)	(22,668)	(22,668)	(11,333)	0	0	0	0
2145	City of Vale	6/30/2021	Contribution	5.5	1.5	(32,685)	(8,913)	(5,943)	(5,943)	(2,970)	0	0	0	0
2145	City of Vale	6/30/2020	Proportion	5.4	0.4	46,020	3,410	8,522	3,410	0	0	0	0	0
2145	City of Vale	6/30/2020	Contribution	5.4	0.4	(5,952)	(442)	(1,102)	(442)	0	0	0	0	0
2145	City of Vale	6/30/2019	Proportion	5.3	0.0	(13,714)	0	(774)	0	0	0	0	0	0
2145	City of Vale	6/30/2019	Contribution	5.3	0.0	(710)	0	(40)	0	0	0	0	0	0
2146	City of Prineville	6/30/2024	Proportion	5.4	4.4	369,490	301,066	68,424	68,424	68,424	68,424	68,424	27,370	0
2146	City of Prineville	6/30/2024	Contribution	5.4	4.4	(110,576)	(90,099)	(20,477)	(20,477)	(20,477)	(20,477)	(20,477)	(8,191)	0
2146	City of Prineville	6/30/2023	Proportion	5.3	3.3	(312,061)	(194,303)	(58,879)	(58,879)	(58,879)	(58,879)	(17,666)	0	0
2146	City of Prineville	6/30/2023	Contribution	5.3	3.3	(117,368)	(73,078)	(22,145)	(22,145)	(22,145)	(22,145)	(6,643)	0	0
2146	City of Prineville	6/30/2022	Proportion	5.4	2.4	652,748	290,111	120,879	120,879	120,879	48,353	0	0	0
2146	City of Prineville	6/30/2022	Contribution	5.4	2.4	(218,770)	(97,231)	(40,513)	(40,513)	(40,513)	(16,205)	0	0	0
2146	City of Prineville	6/30/2021	Proportion	5.5	1.5	504,906	137,702	91,801	91,801	45,901	0	0	0	0
2146	City of Prineville	6/30/2021	Contribution	5.5	1.5	(848,373)	(231,373)	(154,250)	(154,250)	(77,123)	0	0	0	0
2146	City of Prineville	6/30/2020	Proportion	5.4	0.4	897,703	66,498	166,241	66,498	0	0	0	0	0
2146	City of Prineville	6/30/2020	Contribution	5.4	0.4	(352,108)	(26,083)	(65,205)	(26,083)	0	0	0	0	0
2146	City of Prineville	6/30/2019	Proportion	5.3	0.0	366,968	0	20,773	0	0	0	0	0	0
2146	City of Prineville	6/30/2019	Contribution	5.3	0.0	(142,146)	0	(8,046)	0	0	0	0	0	0
2147	City of Wheeler	6/30/2024	Proportion	5.4	4.4	(11,496)	(9,367)	(2,129)	(2,129)	(2,129)	(2,129)	(2,129)	(851)	0
2147	City of Wheeler	6/30/2024	Contribution	5.4	4.4	24,756	20,172	4,584	4,584	4,584	4,584	4,584	1,836	0
2147	City of Wheeler	6/30/2023	Proportion	5.3	3.3	95,146	59,242	17,952	17,952	17,952	17,952	5,386	0	0
2147	City of Wheeler	6/30/2023	Contribution	5.3	3.3	12,840	7,994	2,423	2,423	2,423	2,423	725	0	0
2147	City of Wheeler	6/30/2022	Proportion	5.4	2.4	20,640	9,174	3,822	3,822	3,822	1,530	0	0	0
2147	City of Wheeler	6/30/2022	Contribution	5.4	2.4	36,434	16,193	6,747	6,747	6,747	2,699	0	0	0
2147	City of Wheeler	6/30/2021	Proportion	5.5	1.5	(171,669)	(46,817)	(31,213)	(31,213)	(15,604)	0	0	0	0
2147	City of Wheeler	6/30/2021	Contribution	5.5	1.5	11,909	3,249	2,165	2,165	1,084	0	0	0	0
2147	City of Wheeler	6/30/2020	Proportion	5.4	0.4	86,708	6,423	16,057	6,423	0	0	0	0	0
2147	City of Wheeler	6/30/2020	Contribution	5.4	0.4	(14,359)	(1,064)	(2,659)	(1,064)	0	0	0	0	0
2147	City of Wheeler	6/30/2019	Proportion	5.3	0.0	(114,887)	0	(6,502)	0	0	0	0	0	0
2147	City of Wheeler	6/30/2019	Contribution	5.3	0.0	3,230	0	185	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2024	Proportion	5.4	4.4	36,329	29,601	6,728	6,728	6,728	6,728	6,728	2,689	0
2148	City of Klamath Falls	6/30/2024	Contribution	5.4	4.4	(294,407)	(239,887)	(54,520)	(54,520)	(54,520)	(54,520)	(54,520)	(21,807)	0
2148	City of Klamath Falls	6/30/2023	Proportion	5.3	3.3	(448,396)	(279,190)	(84,603)	(84,603)	(84,603)	(84,603)	(25,381)	0	0
2148	City of Klamath Falls	6/30/2023	Contribution	5.3	3.3	(301,502)	(187,728)	(56,887)	(56,887)	(56,887)	(56,887)	(17,067)	0	0
2148	City of Klamath Falls	6/30/2022	Proportion	5.4	2.4	(1,469,562)	(653,139)	(272,141)	(272,141)	(272,141)	(108,857)	0	0	0
2148	City of Klamath Falls	6/30/2022	Contribution	5.4	2.4	2,889,161	1,284,071	535,030	535,030	535,030	214,011	0	0	0
2148	City of Klamath Falls	6/30/2021	Proportion	5.5	1.5	891,040	243,012	162,007	162,007	81,005	0	0	0	0
2148	City of Klamath Falls	6/30/2021	Contribution	5.5	1.5	(2,023,186)	(551,778)	(367,852)	(367,852)	(183,926)	0	0	0	0
2148	City of Klamath Falls	6/30/2020	Proportion	5.4	0.4	845,780	62,650	156,626	62,650	0	0	0	0	0
2148	City of Klamath Falls	6/30/2020	Contribution	5.4	0.4	(233,951)	(17,331)	(43,324)	(17,331)	0	0	0	0	0
2148	City of Klamath Falls	6/30/2019	Proportion	5.3	0.0	(1,430,684)	0	(80,984)	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2019	Contribution	5.3	0.0	(416,364)	0	(23,569)	0	0	0	0	0	0
2149	City of Canyonville	6/30/2024	Proportion	5.4	4.4	53,265	43,401	9,864	9,864	9,864	9,864	9,864	3,945	0
2149	City of Canyonville	6/30/2024	Contribution	5.4	4.4	(10,306)	(8,397)	(1,909)	(1,909)	(1,909)	(1,909)	(1,909)	(761)	0
2149	City of Canyonville	6/30/2023	Proportion	5.3	3.3	4,568	2,844	862	862	862	862	258	0	0
2149	City of Canyonville	6/30/2023	Contribution	5.3	3.3	14,857	9,251	2,803	2,803	2,803	2,803	842	0	0
2149	City of Canyonville	6/30/2022	Proportion	5.4	2.4	(75,646)	(33,619)	(14,009)	(14,009)	(14,009)	(5,601)	0	0	0
2149	City of Canyonville	6/30/2022	Contribution	5.4	2.4	4,024	1,789	745	745	745	299	0	0	0
2149	City of Canyonville	6/30/2021	Proportion	5.5	1.5	23,070	6,290	4,195	4,195	2,095	0	0	0	0
2149	City of Canyonville	6/30/2021	Contribution	5.5	1.5	(34,869)	(9,509)	(6,340)	(6,340)	(3,169)	0	0	0	0
2149	City of Canyonville	6/30/2020	Proportion	5.4	0.4	(112,795)	(8,355)	(20,888)	(8,355)	0	0	0	0	0
2149	City of Canyonville	6/30/2020	Contribution	5.4	0.4	8,216	611	1,521	611	0	0	0	0	0
2149	City of Canyonville	6/30/2019	Proportion	5.3	0.0	27,319	0	1,544	0	0	0	0	0	0
2149	City of Canyonville	6/30/2019	Contribution	5.3	0.0	(23,408)	0	(1,323)	0	0	0	0	0	0
2150	City of Bandon	6/30/2024	Proportion	5.4	4.4	(292,867)	(238,632)	(54,235)	(54,235)	(54,235)	(54,235)	(54,235)	(21,692)	0
2150	City of Bandon	6/30/2024	Contribution	5.4	4.4	204,857	166,921	37,936	37,936	37,936	37,936	37,936	15,177	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2150	City of Bandon	6/30/2023	Proportion	5.3	3.3	6,258	3,896	1,181	1,181	1,181	1,181	353	0	0
2150	City of Bandon	6/30/2023	Contribution	5.3	3.3	82,055	51,091	15,482	15,482	15,482	15,482	4,645	0	0
2150	City of Bandon	6/30/2022	Proportion	5.4	2.4	(313,269)	(139,230)	(58,013)	(58,013)	(58,013)	(23,204)	0	0	0
2150	City of Bandon	6/30/2022	Contribution	5.4	2.4	85,148	37,844	15,768	15,768	15,768	6,308	0	0	0
2150	City of Bandon	6/30/2021	Proportion	5.5	1.5	668,067	182,199	121,467	121,467	60,732	0	0	0	0
2150	City of Bandon	6/30/2021	Contribution	5.5	1.5	(428,541)	(116,873)	(77,917)	(77,917)	(38,956)	0	0	0	0
2150	City of Bandon	6/30/2020	Proportion	5.4	0.4	(226,159)	(16,754)	(41,881)	(16,754)	0	0	0	0	0
2150	City of Bandon	6/30/2020	Contribution	5.4	0.4	47,838	3,543	8,859	3,543	0	0	0	0	0
2150	City of Bandon	6/30/2019	Proportion	5.3	0.0	(24,407)	0	(1,382)	0	0	0	0	0	0
2150	City of Bandon	6/30/2019	Contribution	5.3	0.0	(50,920)	0	(2,880)	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2024	Proportion	5.4	4.4	(234,818)	(191,333)	(43,485)	(43,485)	(43,485)	(43,485)	(43,485)	(17,393)	0
2152	City of Coos Bay	6/30/2024	Contribution	5.4	4.4	(252,746)	(205,941)	(46,805)	(46,805)	(46,805)	(46,805)	(46,805)	(18,721)	0
2152	City of Coos Bay	6/30/2023	Proportion	5.3	3.3	(1,861,177)	(1,158,847)	(351,165)	(351,165)	(351,165)	(351,165)	(105,352)	0	0
2152	City of Coos Bay	6/30/2023	Contribution	5.3	3.3	(297,038)	(184,948)	(56,045)	(56,045)	(56,045)	(56,045)	(16,813)	0	0
2152	City of Coos Bay	6/30/2022	Proportion	5.4	2.4	2,178,641	968,285	403,452	403,452	403,452	161,381	0	0	0
2152	City of Coos Bay	6/30/2022	Contribution	5.4	2.4	(936,205)	(416,092)	(173,371)	(173,371)	(173,371)	(69,350)	0	0	0
2152	City of Coos Bay	6/30/2021	Proportion	5.5	1.5	1,003,341	273,637	182,426	182,426	91,211	0	0	0	0
2152	City of Coos Bay	6/30/2021	Contribution	5.5	1.5	(2,558,389)	(697,741)	(465,162)	(465,162)	(232,579)	0	0	0	0
2152	City of Coos Bay	6/30/2020	Proportion	5.4	0.4	387,538	28,708	71,766	28,708	0	0	0	0	0
2152	City of Coos Bay	6/30/2020	Contribution	5.4	0.4	(651,130)	(48,230)	(120,580)	(48,230)	0	0	0	0	0
2152	City of Coos Bay	6/30/2019	Proportion	5.3	0.0	350,981	0	19,866	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2019	Contribution	5.3	0.0	(915,503)	0	(51,823)	0	0	0	0	0	0
2154	City of Pendleton	6/30/2024	Proportion	5.4	4.4	(355,401)	(289,586)	(65,815)	(65,815)	(65,815)	(65,815)	(65,815)	(26,326)	0
2154	City of Pendleton	6/30/2024	Contribution	5.4	4.4	231,844	188,910	42,934	42,934	42,934	42,934	42,934	17,174	0
2154	City of Pendleton	6/30/2023	Proportion	5.3	3.3	(2,415,848)	(1,504,208)	(455,820)	(455,820)	(455,820)	(455,820)	(136,748)	0	0
2154	City of Pendleton	6/30/2023	Contribution	5.3	3.3	227,852	141,870	42,991	42,991	42,991	42,991	12,897	0	0
2154	City of Pendleton	6/30/2022	Proportion	5.4	2.4	1,170,851	520,379	216,824	216,824	216,824	86,731	0	0	0
2154	City of Pendleton	6/30/2022	Contribution	5.4	2.4	(276,989)	(123,107)	(51,294)	(51,294)	(51,294)	(20,519)	0	0	0
2154	City of Pendleton	6/30/2021	Proportion	5.5	1.5	687,851	187,595	125,064	125,064	62,531	0	0	0	0
2154	City of Pendleton	6/30/2021	Contribution	5.5	1.5	(1,841,895)	(502,335)	(334,890)	(334,890)	(167,445)	0	0	0	0
2154	City of Pendleton	6/30/2020	Proportion	5.4	0.4	(227,513)	(16,853)	(42,132)	(16,853)	0	0	0	0	0
2154	City of Pendleton	6/30/2020	Contribution	5.4	0.4	(88,845)	(6,580)	(16,453)	(6,580)	0	0	0	0	0
2154	City of Pendleton	6/30/2019	Proportion	5.3	0.0	(586,187)	0	(33,182)	0	0	0	0	0	0
2154	City of Pendleton	6/30/2019	Contribution	5.3	0.0	(432,461)	0	(24,481)	0	0	0	0	0	0
2155	City of Corvallis	6/30/2024	Proportion	5.4	4.4	739,150	602,270	136,880	136,880	136,880	136,880	136,880	54,750	0
2155	City of Corvallis	6/30/2024	Contribution	5.4	4.4	(298,799)	(243,466)	(55,333)	(55,333)	(55,333)	(55,333)	(55,333)	(22,134)	0
2155	City of Corvallis	6/30/2023	Proportion	5.3	3.3	(6,969,741)	(4,339,651)	(1,315,045)	(1,315,045)	(1,315,045)	(1,315,045)	(394,516)	0	0
2155	City of Corvallis	6/30/2023	Contribution	5.3	3.3	(164,441)	(102,387)	(31,027)	(31,027)	(31,027)	(31,027)	(9,306)	0	0
2155	City of Corvallis	6/30/2022	Proportion	5.4	2.4	3,877,048	1,723,132	717,972	717,972	717,972	287,188	0	0	0
2155	City of Corvallis	6/30/2022	Contribution	5.4	2.4	(1,808,165)	(803,630)	(334,845)	(334,845)	(334,845)	(133,940)	0	0	0
2155	City of Corvallis	6/30/2021	Proportion	5.5	1.5	6,149,398	1,677,110	1,118,072	1,118,072	559,038	0	0	0	0
2155	City of Corvallis	6/30/2021	Contribution	5.5	1.5	(6,868,657)	(1,873,269)	(1,248,847)	(1,248,847)	(624,422)	0	0	0	0
2155	City of Corvallis	6/30/2020	Proportion	5.4	0.4	659,763	48,873	122,178	48,873	0	0	0	0	0
2155	City of Corvallis	6/30/2020	Contribution	5.4	0.4	(570,227)	(42,237)	(105,598)	(42,237)	0	0	0	0	0
2155	City of Corvallis	6/30/2019	Proportion	5.3	0.0	2,266,715	0	128,305	0	0	0	0	0	0
2155	City of Corvallis	6/30/2019	Contribution	5.3	0.0	(783,842)	0	(44,367)	0	0	0	0	0	0
2157	City of Monmouth	6/30/2024	Proportion	5.4	4.4	426,356	347,401	78,955	78,955	78,955	78,955	78,955	31,581	0
2157	City of Monmouth	6/30/2024	Contribution	5.4	4.4	54,757	44,617	10,140	10,140	10,140	10,140	10,140	4,057	0
2157	City of Monmouth	6/30/2023	Proportion	5.3	3.3	(1,043,610)	(649,794)	(196,908)	(196,908)	(196,908)	(196,908)	(59,070)	0	0
2157	City of Monmouth	6/30/2023	Contribution	5.3	3.3	174,107	108,407	32,850	32,850	32,850	32,850	9,857	0	0
2157	City of Monmouth	6/30/2022	Proportion	5.4	2.4	672,344	298,820	124,508	124,508	124,508	49,804	0	0	0
2157	City of Monmouth	6/30/2022	Contribution	5.4	2.4	159,611	70,937	29,558	29,558	29,558	11,821	0	0	0
2157	City of Monmouth	6/30/2021	Proportion	5.5	1.5	518,588	141,432	94,289	94,289	47,143	0	0	0	0
2157	City of Monmouth	6/30/2021	Contribution	5.5	1.5	(646,675)	(176,367)	(117,577)	(117,577)	(58,790)	0	0	0	0
2157	City of Monmouth	6/30/2020	Proportion	5.4	0.4	(177,376)	(13,141)	(32,847)	(13,141)	0	0	0	0	0
2157	City of Monmouth	6/30/2020	Contribution	5.4	0.4	99,766	7,391	18,475	7,391	0	0	0	0	0
2157	City of Monmouth	6/30/2019	Proportion	5.3	0.0	(254,067)	0	(14,382)	0	0	0	0	0	0
2157	City of Monmouth	6/30/2019	Contribution	5.3	0.0	59,793	0	3,383	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2024	Proportion	5.4	4.4	(718,114)	(585,130)	(132,984)	(132,984)	(132,984)	(132,984)	(132,984)	(53,194)	0
2158	City of Milton-Freewater	6/30/2024	Contribution	5.4	4.4	134,585	109,662	24,923	24,923	24,923	24,923	24,923	9,970	0
2158	City of Milton-Freewater	6/30/2023	Proportion	5.3	3.3	(667,699)	(415,737)	(125,981)	(125,981)	(125,981)	(125,981)	(37,794)	0	0
2158	City of Milton-Freewater	6/30/2023	Contribution	5.3	3.3	146,132	90,988	27,572	27,572	27,572	27,572	8,272	0	0
2158	City of Milton-Freewater	6/30/2022	Proportion	5.4	2.4	303,866	135,053	56,271	56,271	56,271	22,511	0	0	0
2158	City of Milton-Freewater	6/30/2022	Contribution	5.4	2.4	94,740	42,108	17,544	17,544	17,544	7,020	0	0	0
2158	City of Milton-Freewater	6/30/2021	Proportion	5.5	1.5	705,755	192,479	128,319	128,319	64,160	0	0	0	0
2158	City of Milton-Freewater	6/30/2021	Contribution	5.5	1.5	(734,968)	(200,444)	(133,631)	(133,631)	(66,813)	0	0	0	0
2158	City of Milton-Freewater	6/30/2020	Proportion	5.4	0.4	(1,195,172)	(88,532)	(221,328)	(88,532)	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2020	Contribution	5.4	0.4	121,879	9,029	22,570	9,029	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2019	Proportion	5.3	0.0	569,332	0	32,227	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2019	Contribution	5.3	0.0	(142,491)	0	(8,066)	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2159	City of Baker City	6/30/2024	Proportion	5.4	4.4	(1,343,765)	(1,094,920)	(248,845)	(248,845)	(248,845)	(248,845)	(248,845)	(99,540)	0
2159	City of Baker City	6/30/2024	Contribution	5.4	4.4	213,463	173,933	39,530	39,530	39,530	39,530	39,530	15,813	0
2159	City of Baker City	6/30/2023	Proportion	5.3	3.3	(1,250,409)	(778,557)	(235,926)	(235,926)	(235,926)	(235,926)	(235,926)	(70,779)	0
2159	City of Baker City	6/30/2023	Contribution	5.3	3.3	120,850	75,246	22,802	22,802	22,802	22,802	22,802	6,840	0
2159	City of Baker City	6/30/2022	Proportion	5.4	2.4	796,096	353,821	147,425	147,425	147,425	147,425	58,971	0	0
2159	City of Baker City	6/30/2022	Contribution	5.4	2.4	(163,260)	(72,561)	(30,233)	(30,233)	(30,233)	(30,233)	(12,095)	0	0
2159	City of Baker City	6/30/2021	Proportion	5.5	1.5	(373,916)	(101,976)	(67,985)	(67,985)	(33,991)	0	0	0	0
2159	City of Baker City	6/30/2021	Contribution	5.5	1.5	(591,984)	(161,452)	(107,633)	(107,633)	(53,819)	0	0	0	0
2159	City of Baker City	6/30/2020	Proportion	5.4	0.4	352,654	26,124	65,306	26,124	0	0	0	0	0
2159	City of Baker City	6/30/2020	Contribution	5.4	0.4	(76,839)	(5,694)	(14,229)	(5,694)	0	0	0	0	0
2159	City of Baker City	6/30/2019	Proportion	5.3	0.0	(709,976)	0	(40,186)	0	0	0	0	0	0
2159	City of Baker City	6/30/2019	Contribution	5.3	0.0	(85,963)	0	(4,868)	0	0	0	0	0	0
2160	City of Hermiston	6/30/2024	Proportion	5.4	4.4	(869,231)	(708,262)	(160,969)	(160,969)	(160,969)	(160,969)	(160,969)	(64,386)	0
2160	City of Hermiston	6/30/2024	Contribution	5.4	4.4	655,433	534,057	121,376	121,376	121,376	121,376	121,376	48,553	0
2160	City of Hermiston	6/30/2023	Proportion	5.3	3.3	(685,707)	(426,949)	(129,379)	(129,379)	(129,379)	(129,379)	(129,379)	(38,812)	0
2160	City of Hermiston	6/30/2023	Contribution	5.3	3.3	541,902	337,410	102,246	102,246	102,246	102,246	102,246	30,672	0
2160	City of Hermiston	6/30/2022	Proportion	5.4	2.4	554,643	246,507	102,712	102,712	102,712	102,712	41,083	0	0
2160	City of Hermiston	6/30/2022	Contribution	5.4	2.4	236,891	105,284	43,869	43,869	43,869	43,869	17,546	0	0
2160	City of Hermiston	6/30/2021	Proportion	5.5	1.5	(225,460)	(61,488)	(40,993)	(40,993)	(20,495)	0	0	0	0
2160	City of Hermiston	6/30/2021	Contribution	5.5	1.5	(1,169,721)	(319,013)	(212,677)	(212,677)	(106,336)	0	0	0	0
2160	City of Hermiston	6/30/2020	Proportion	5.4	0.4	142,804	10,579	26,445	10,579	0	0	0	0	0
2160	City of Hermiston	6/30/2020	Contribution	5.4	0.4	86,057	6,377	15,936	6,377	0	0	0	0	0
2160	City of Hermiston	6/30/2019	Proportion	5.3	0.0	237,326	0	13,436	0	0	0	0	0	0
2160	City of Hermiston	6/30/2019	Contribution	5.3	0.0	(20,420)	0	(1,155)	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2024	Proportion	5.4	4.4	(26,053)	(21,228)	(4,825)	(4,825)	(4,825)	(4,825)	(4,825)	(1,928)	0
2161	City of Pilot Rock	6/30/2024	Contribution	5.4	4.4	24,930	20,313	4,617	4,617	4,617	4,617	4,617	1,845	0
2161	City of Pilot Rock	6/30/2023	Proportion	5.3	3.3	(62,201)	(38,729)	(11,736)	(11,736)	(11,736)	(11,736)	(3,521)	0	0
2161	City of Pilot Rock	6/30/2023	Contribution	5.3	3.3	15,666	9,754	2,956	2,956	2,956	2,956	886	0	0
2161	City of Pilot Rock	6/30/2022	Proportion	5.4	2.4	49,484	21,992	9,164	9,164	9,164	3,664	0	0	0
2161	City of Pilot Rock	6/30/2022	Contribution	5.4	2.4	1,884	837	349	349	349	139	0	0	0
2161	City of Pilot Rock	6/30/2021	Proportion	5.5	1.5	(107,090)	(29,206)	(19,471)	(19,471)	(9,735)	0	0	0	0
2161	City of Pilot Rock	6/30/2021	Contribution	5.5	1.5	(46,683)	(12,731)	(8,488)	(8,488)	(4,243)	0	0	0	0
2161	City of Pilot Rock	6/30/2020	Proportion	5.4	0.4	15,865	1,175	2,938	1,175	0	0	0	0	0
2161	City of Pilot Rock	6/30/2020	Contribution	5.4	0.4	(7,084)	(524)	(1,312)	(524)	0	0	0	0	0
2161	City of Pilot Rock	6/30/2019	Proportion	5.3	0.0	35,208	0	1,993	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2019	Contribution	5.3	0.0	(3,571)	0	(201)	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2024	Proportion	5.4	4.4	127,860	104,182	23,678	23,678	23,678	23,678	23,678	9,470	0
2162	City of Clatskanie	6/30/2024	Contribution	5.4	4.4	(223,559)	(182,159)	(41,400)	(41,400)	(41,400)	(41,400)	(41,400)	(16,559)	0
2162	City of Clatskanie	6/30/2023	Proportion	5.3	3.3	160,321	99,823	30,249	30,249	30,249	30,249	9,076	0	0
2162	City of Clatskanie	6/30/2023	Contribution	5.3	3.3	(175,015)	(108,971)	(33,022)	(33,022)	(33,022)	(33,022)	(9,905)	0	0
2162	City of Clatskanie	6/30/2022	Proportion	5.4	2.4	(194,127)	(86,280)	(35,949)	(35,949)	(35,949)	(14,382)	0	0	0
2162	City of Clatskanie	6/30/2022	Contribution	5.4	2.4	(173,276)	(77,012)	(32,088)	(32,088)	(32,088)	(12,836)	0	0	0
2162	City of Clatskanie	6/30/2021	Proportion	5.5	1.5	92,555	25,243	16,828	16,828	8,415	0	0	0	0
2162	City of Clatskanie	6/30/2021	Contribution	5.5	1.5	(217,775)	(59,395)	(39,595)	(39,595)	(19,800)	0	0	0	0
2162	City of Clatskanie	6/30/2020	Proportion	5.4	0.4	(871,499)	(64,554)	(161,389)	(64,554)	0	0	0	0	0
2162	City of Clatskanie	6/30/2020	Contribution	5.4	0.4	1,475,772	109,317	273,291	109,317	0	0	0	0	0
2162	City of Clatskanie	6/30/2019	Proportion	5.3	0.0	(68,296)	0	(3,866)	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2019	Contribution	5.3	0.0	(197,568)	0	(11,183)	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2024	Proportion	5.4	4.4	(32,797)	(26,723)	(6,074)	(6,074)	(6,074)	(6,074)	(6,074)	(2,427)	0
2163	City of Milwaukie	6/30/2024	Contribution	5.4	4.4	(111,343)	(90,724)	(20,619)	(20,619)	(20,619)	(20,619)	(20,619)	(8,248)	0
2163	City of Milwaukie	6/30/2023	Proportion	5.3	3.3	(2,212,483)	(1,377,583)	(417,450)	(417,450)	(417,450)	(417,450)	(125,233)	0	0
2163	City of Milwaukie	6/30/2023	Contribution	5.3	3.3	(20,911)	(13,021)	(3,945)	(3,945)	(3,945)	(3,945)	(1,186)	0	0
2163	City of Milwaukie	6/30/2022	Proportion	5.4	2.4	(721,581)	(320,703)	(133,626)	(133,626)	(133,626)	(53,451)	0	0	0
2163	City of Milwaukie	6/30/2022	Contribution	5.4	2.4	(295,049)	(131,132)	(54,639)	(54,639)	(54,639)	(21,854)	0	0	0
2163	City of Milwaukie	6/30/2021	Proportion	5.5	1.5	896,625	244,533	163,023	163,023	81,510	0	0	0	0
2163	City of Milwaukie	6/30/2021	Contribution	5.5	1.5	(2,436,593)	(664,525)	(443,017)	(443,017)	(221,508)	0	0	0	0
2163	City of Milwaukie	6/30/2020	Proportion	5.4	0.4	869,426	64,401	161,005	64,401	0	0	0	0	0
2163	City of Milwaukie	6/30/2020	Contribution	5.4	0.4	(317,219)	(23,499)	(58,744)	(23,499)	0	0	0	0	0
2163	City of Milwaukie	6/30/2019	Proportion	5.3	0.0	24,303	0	1,378	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2019	Contribution	5.3	0.0	(485,355)	0	(27,475)	0	0	0	0	0	0
2165	City of Cornelius	6/30/2024	Proportion	5.4	4.4	262,058	213,529	48,529	48,529	48,529	48,529	48,529	19,413	0
2165	City of Cornelius	6/30/2024	Contribution	5.4	4.4	(36,807)	(29,991)	(6,816)	(6,816)	(6,816)	(6,816)	(6,816)	(2,727)	0
2165	City of Cornelius	6/30/2023	Proportion	5.3	3.3	232,290	144,634	43,828	43,828	43,828	43,828	13,150	0	0
2165	City of Cornelius	6/30/2023	Contribution	5.3	3.3	43,974	27,380	8,297	8,297	8,297	8,297	2,489	0	0
2165	City of Cornelius	6/30/2022	Proportion	5.4	2.4	38,461	17,095	7,122	7,122	7,122	2,851	0	0	0
2165	City of Cornelius	6/30/2022	Contribution	5.4	2.4	(101,473)	(45,100)	(18,791)	(18,791)	(18,791)	(7,518)	0	0	0
2165	City of Cornelius	6/30/2021	Proportion	5.5	1.5	424,211	115,695	77,129	77,129	38,566	0	0	0	0
2165	City of Cornelius	6/30/2021	Contribution	5.5	1.5	(619,016)	(168,824)	(112,548)	(112,548)	(56,276)	0	0	0	0
2165	City of Cornelius	6/30/2020	Proportion	5.4	0.4	(96,292)	(7,132)	(17,832)	(7,132)	0	0	0	0	0
2165	City of Cornelius	6/30/2020	Contribution	5.4	0.4	(74,517)	(5,522)	(13,799)	(5,522)	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2165	City of Cornelius	6/30/2019	Proportion	5.3	0.0	339,262	0	19,202	0	0	0	0	0	0
2165	City of Cornelius	6/30/2019	Contribution	5.3	0.0	(191,618)	0	(10,848)	0	0	0	0	0	0
2166	City of Nyssa	6/30/2024	Proportion	5.4	4.4	(118,696)	(96,715)	(21,981)	(21,981)	(21,981)	(21,981)	(21,981)	(8,791)	0
2166	City of Nyssa	6/30/2024	Contribution	5.4	4.4	43,102	35,120	7,982	7,982	7,982	7,982	7,982	3,192	0
2166	City of Nyssa	6/30/2023	Proportion	5.3	3.3	(214,694)	(133,678)	(40,508)	(40,508)	(40,508)	(40,508)	(40,508)	(12,154)	0
2166	City of Nyssa	6/30/2023	Contribution	5.3	3.3	37,500	23,350	7,075	7,075	7,075	7,075	7,075	2,125	0
2166	City of Nyssa	6/30/2022	Proportion	5.4	2.4	(7,601)	(3,377)	(1,408)	(1,408)	(1,408)	(561)	0	0	0
2166	City of Nyssa	6/30/2022	Contribution	5.4	2.4	34,791	15,462	6,443	6,443	6,443	2,576	0	0	0
2166	City of Nyssa	6/30/2021	Proportion	5.5	1.5	(53,677)	(14,641)	(9,759)	(9,759)	(4,882)	0	0	0	0
2166	City of Nyssa	6/30/2021	Contribution	5.5	1.5	(102,802)	(28,038)	(18,691)	(18,691)	(9,347)	0	0	0	0
2166	City of Nyssa	6/30/2020	Proportion	5.4	0.4	36,272	2,687	6,717	2,687	0	0	0	0	0
2166	City of Nyssa	6/30/2020	Contribution	5.4	0.4	(17,983)	(1,333)	(3,330)	(1,333)	0	0	0	0	0
2166	City of Nyssa	6/30/2019	Proportion	5.3	0.0	84,073	0	4,758	0	0	0	0	0	0
2166	City of Nyssa	6/30/2019	Contribution	5.3	0.0	(35,761)	0	(2,026)	0	0	0	0	0	0
2167	City of Athena	6/30/2024	Proportion	5.4	4.4	22,965	18,712	4,253	4,253	4,253	4,253	4,253	1,700	0
2167	City of Athena	6/30/2024	Contribution	5.4	4.4	(12,544)	(10,221)	(2,323)	(2,323)	(2,323)	(2,323)	(2,323)	(929)	0
2167	City of Athena	6/30/2023	Proportion	5.3	3.3	(3,121)	(1,943)	(589)	(589)	(589)	(589)	(589)	(176)	0
2167	City of Athena	6/30/2023	Contribution	5.3	3.3	(1,701)	(1,059)	(321)	(321)	(321)	(321)	(321)	(96)	0
2167	City of Athena	6/30/2022	Proportion	5.4	2.4	(5,450)	(2,423)	(1,009)	(1,009)	(1,009)	(405)	0	0	0
2167	City of Athena	6/30/2022	Contribution	5.4	2.4	(537)	(240)	(99)	(99)	(99)	(42)	0	0	0
2167	City of Athena	6/30/2021	Proportion	5.5	1.5	(8,598)	(2,346)	(1,563)	(1,563)	(783)	0	0	0	0
2167	City of Athena	6/30/2021	Contribution	5.5	1.5	(40,580)	(11,068)	(7,378)	(7,378)	(3,690)	0	0	0	0
2167	City of Athena	6/30/2020	Proportion	5.4	0.4	(28,126)	(2,081)	(5,209)	(2,081)	0	0	0	0	0
2167	City of Athena	6/30/2020	Contribution	5.4	0.4	(10,174)	(754)	(1,884)	(754)	0	0	0	0	0
2167	City of Athena	6/30/2019	Proportion	5.3	0.0	108,906	0	6,166	0	0	0	0	0	0
2167	City of Athena	6/30/2019	Contribution	5.3	0.0	(14,551)	0	(826)	0	0	0	0	0	0
2168	City of Oakridge	6/30/2024	Proportion	5.4	4.4	(466,337)	(379,978)	(86,359)	(86,359)	(86,359)	(86,359)	(86,359)	(34,542)	0
2168	City of Oakridge	6/30/2024	Contribution	5.4	4.4	73,871	60,191	13,680	13,680	13,680	13,680	13,680	5,471	0
2168	City of Oakridge	6/30/2023	Proportion	5.3	3.3	123,608	76,964	23,322	23,322	23,322	23,322	6,998	0	0
2168	City of Oakridge	6/30/2023	Contribution	5.3	3.3	66,917	41,665	12,626	12,626	12,626	12,626	3,787	0	0
2168	City of Oakridge	6/30/2022	Proportion	5.4	2.4	10,671	4,743	1,976	1,976	1,976	791	0	0	0
2168	City of Oakridge	6/30/2022	Contribution	5.4	2.4	5,605	2,491	1,038	1,038	1,038	415	0	0	0
2168	City of Oakridge	6/30/2021	Proportion	5.5	1.5	238,510	65,050	43,365	43,365	21,685	0	0	0	0
2168	City of Oakridge	6/30/2021	Contribution	5.5	1.5	(279,167)	(76,135)	(50,758)	(50,758)	(25,377)	0	0	0	0
2168	City of Oakridge	6/30/2020	Proportion	5.4	0.4	(259,929)	(19,254)	(48,135)	(19,254)	0	0	0	0	0
2168	City of Oakridge	6/30/2020	Contribution	5.4	0.4	60,576	4,486	11,218	4,486	0	0	0	0	0
2168	City of Oakridge	6/30/2019	Proportion	5.3	0.0	(236,119)	0	(13,364)	0	0	0	0	0	0
2168	City of Oakridge	6/30/2019	Contribution	5.3	0.0	(28,568)	0	(1,618)	0	0	0	0	0	0
2170	City of Madras	6/30/2024	Proportion	5.4	4.4	253,007	206,154	46,853	46,853	46,853	46,853	46,853	18,742	0
2170	City of Madras	6/30/2024	Contribution	5.4	4.4	125,442	102,212	23,230	23,230	23,230	23,230	23,230	9,292	0
2170	City of Madras	6/30/2023	Proportion	5.3	3.3	(659,487)	(410,623)	(124,432)	(124,432)	(124,432)	(124,432)	(37,327)	0	0
2170	City of Madras	6/30/2023	Contribution	5.3	3.3	147,623	91,917	27,853	27,853	27,853	27,853	8,358	0	0
2170	City of Madras	6/30/2022	Proportion	5.4	2.4	227,475	101,100	42,125	42,125	42,125	16,850	0	0	0
2170	City of Madras	6/30/2022	Contribution	5.4	2.4	56,709	25,203	10,502	10,502	10,502	4,199	0	0	0
2170	City of Madras	6/30/2021	Proportion	5.5	1.5	(176,284)	(48,076)	(32,052)	(32,052)	(16,024)	0	0	0	0
2170	City of Madras	6/30/2021	Contribution	5.5	1.5	157,270	42,890	28,595	28,595	14,295	0	0	0	0
2170	City of Madras	6/30/2020	Proportion	5.4	0.4	149,085	11,045	27,608	11,045	0	0	0	0	0
2170	City of Madras	6/30/2020	Contribution	5.4	0.4	3,002	222	556	222	0	0	0	0	0
2170	City of Madras	6/30/2019	Proportion	5.3	0.0	(213,637)	0	(12,092)	0	0	0	0	0	0
2170	City of Madras	6/30/2019	Contribution	5.3	0.0	(53,590)	0	(3,035)	0	0	0	0	0	0
2172	City of Sandy	6/30/2024	Proportion	5.4	4.4	(420,534)	(342,657)	(77,877)	(77,877)	(77,877)	(77,877)	(77,877)	(31,149)	0
2172	City of Sandy	6/30/2024	Contribution	5.4	4.4	187,637	152,889	34,748	34,748	34,748	34,748	34,748	13,897	0
2172	City of Sandy	6/30/2023	Proportion	5.3	3.3	(514,333)	(320,245)	(97,044)	(97,044)	(97,044)	(97,044)	(29,113)	0	0
2172	City of Sandy	6/30/2023	Contribution	5.3	3.3	177,799	110,705	33,547	33,547	33,547	33,547	10,064	0	0
2172	City of Sandy	6/30/2022	Proportion	5.4	2.4	598,109	265,826	110,761	110,761	110,761	44,304	0	0	0
2172	City of Sandy	6/30/2022	Contribution	5.4	2.4	(32,896)	(14,620)	(6,092)	(6,092)	(6,092)	(2,436)	0	0	0
2172	City of Sandy	6/30/2021	Proportion	5.5	1.5	(684,655)	(186,723)	(124,483)	(124,483)	(62,240)	0	0	0	0
2172	City of Sandy	6/30/2021	Contribution	5.5	1.5	(930,592)	(253,796)	(169,199)	(169,199)	(84,597)	0	0	0	0
2172	City of Sandy	6/30/2020	Proportion	5.4	0.4	1,007,411	74,621	186,558	74,621	0	0	0	0	0
2172	City of Sandy	6/30/2020	Contribution	5.4	0.4	(134,489)	(9,964)	(24,905)	(9,964)	0	0	0	0	0
2172	City of Sandy	6/30/2019	Proportion	5.3	0.0	(349,537)	0	(19,787)	0	0	0	0	0	0
2172	City of Sandy	6/30/2019	Contribution	5.3	0.0	(181,557)	0	(10,277)	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2024	Proportion	5.4	4.4	44,054	35,896	8,158	8,158	8,158	8,158	8,158	3,264	0
2174	City of Mt Angel	6/30/2024	Contribution	5.4	4.4	(20,492)	(16,697)	(3,795)	(3,795)	(3,795)	(3,795)	(3,795)	(1,517)	0
2174	City of Mt Angel	6/30/2023	Proportion	5.3	3.3	214,908	133,810	40,549	40,549	40,549	40,549	12,163	0	0
2174	City of Mt Angel	6/30/2023	Contribution	5.3	3.3	(9,266)	(5,770)	(1,748)	(1,748)	(1,748)	(1,748)	(526)	0	0
2174	City of Mt Angel	6/30/2022	Proportion	5.4	2.4	(119,892)	(53,286)	(22,202)	(22,202)	(22,202)	(8,882)	0	0	0
2174	City of Mt Angel	6/30/2022	Contribution	5.4	2.4	(9,983)	(4,436)	(1,849)	(1,849)	(1,849)	(738)	0	0	0
2174	City of Mt Angel	6/30/2021	Proportion	5.5	1.5	527,462	143,854	95,902	95,902	47,952	0	0	0	0
2174	City of Mt Angel	6/30/2021	Contribution	5.5	1.5	(165,195)	(45,055)	(30,035)	(30,035)	(15,020)	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2174	City of Mt Angel	6/30/2020	Proportion	5.4	0.4	(281,480)	(20,850)	(52,126)	(20,850)	0	0	0	0	0
2174	City of Mt Angel	6/30/2020	Contribution	5.4	0.4	70,287	5,207	13,016	5,207	0	0	0	0	0
2174	City of Mt Angel	6/30/2019	Proportion	5.3	0.0	40,316	0	2,281	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2019	Contribution	5.3	0.0	(18,772)	0	(1,062)	0	0	0	0	0	0
2175	City of Umatilla	6/30/2024	Proportion	5.4	4.4	602,976	491,314	111,662	111,662	111,662	111,662	111,662	44,666	0
2175	City of Umatilla	6/30/2024	Contribution	5.4	4.4	35,256	28,727	6,529	6,529	6,529	6,529	6,529	2,611	0
2175	City of Umatilla	6/30/2023	Proportion	5.3	3.3	(388,313)	(241,779)	(73,267)	(73,267)	(73,267)	(73,267)	(21,978)	0	0
2175	City of Umatilla	6/30/2023	Contribution	5.3	3.3	38,479	23,959	7,260	7,260	7,260	7,260	2,179	0	0
2175	City of Umatilla	6/30/2022	Proportion	5.4	2.4	1,395,012	620,004	258,336	258,336	258,336	103,332	0	0	0
2175	City of Umatilla	6/30/2022	Contribution	5.4	2.4	(202,969)	(90,208)	(37,587)	(37,587)	(37,587)	(15,034)	0	0	0
2175	City of Umatilla	6/30/2021	Proportion	5.5	1.5	403,000	109,908	73,273	73,273	36,635	0	0	0	0
2175	City of Umatilla	6/30/2021	Contribution	5.5	1.5	(448,085)	(122,205)	(81,470)	(81,470)	(40,735)	0	0	0	0
2175	City of Umatilla	6/30/2020	Proportion	5.4	0.4	408,914	30,289	75,725	30,289	0	0	0	0	0
2175	City of Umatilla	6/30/2020	Contribution	5.4	0.4	(78,207)	(5,792)	(14,483)	(5,792)	0	0	0	0	0
2175	City of Umatilla	6/30/2019	Proportion	5.3	0.0	(268,958)	0	(15,223)	0	0	0	0	0	0
2175	City of Umatilla	6/30/2019	Contribution	5.3	0.0	(96,835)	0	(5,480)	0	0	0	0	0	0
2176	City of Scappoose	6/30/2024	Proportion	5.4	4.4	380,799	310,281	70,518	70,518	70,518	70,518	70,518	28,209	0
2176	City of Scappoose	6/30/2024	Contribution	5.4	4.4	52,878	43,086	9,792	9,792	9,792	9,792	9,792	3,918	0
2176	City of Scappoose	6/30/2023	Proportion	5.3	3.3	(250,925)	(156,237)	(47,344)	(47,344)	(47,344)	(47,344)	(14,205)	0	0
2176	City of Scappoose	6/30/2023	Contribution	5.3	3.3	149,399	93,023	28,188	28,188	28,188	28,188	8,459	0	0
2176	City of Scappoose	6/30/2022	Proportion	5.4	2.4	(268,114)	(119,161)	(49,651)	(49,651)	(49,651)	(19,859)	0	0	0
2176	City of Scappoose	6/30/2022	Contribution	5.4	2.4	21,797	9,689	4,036	4,036	4,036	1,617	0	0	0
2176	City of Scappoose	6/30/2021	Proportion	5.5	1.5	124,628	33,988	22,660	22,660	11,328	0	0	0	0
2176	City of Scappoose	6/30/2021	Contribution	5.5	1.5	(478,230)	(130,426)	(86,951)	(86,951)	(43,475)	0	0	0	0
2176	City of Scappoose	6/30/2020	Proportion	5.4	0.4	152,400	11,290	28,222	11,290	0	0	0	0	0
2176	City of Scappoose	6/30/2020	Contribution	5.4	0.4	23,950	1,775	4,435	1,775	0	0	0	0	0
2176	City of Scappoose	6/30/2019	Proportion	5.3	0.0	(188,349)	0	(10,659)	0	0	0	0	0	0
2176	City of Scappoose	6/30/2019	Contribution	5.3	0.0	(44,427)	0	(2,517)	0	0	0	0	0	0
2177	City of Condon	6/30/2024	Proportion	5.4	4.4	2,702	2,202	500	500	500	500	500	202	0
2177	City of Condon	6/30/2024	Contribution	5.4	4.4	29,240	23,825	5,415	5,415	5,415	5,415	5,415	2,165	0
2177	City of Condon	6/30/2023	Proportion	5.3	3.3	(20,540)	(12,790)	(3,875)	(3,875)	(3,875)	(3,875)	(1,165)	0	0
2177	City of Condon	6/30/2023	Contribution	5.3	3.3	19,504	12,144	3,680	3,680	3,680	3,680	1,104	0	0
2177	City of Condon	6/30/2022	Proportion	5.4	2.4	(9,253)	(4,111)	(1,714)	(1,714)	(1,714)	(683)	0	0	0
2177	City of Condon	6/30/2022	Contribution	5.4	2.4	6,041	2,684	1,119	1,119	1,119	446	0	0	0
2177	City of Condon	6/30/2021	Proportion	5.5	1.5	33,824	9,224	6,150	6,150	3,074	0	0	0	0
2177	City of Condon	6/30/2021	Contribution	5.5	1.5	(31,776)	(8,668)	(5,777)	(5,777)	(2,891)	0	0	0	0
2177	City of Condon	6/30/2020	Proportion	5.4	0.4	6,637	492	1,229	492	0	0	0	0	0
2177	City of Condon	6/30/2020	Contribution	5.4	0.4	5,393	398	999	398	0	0	0	0	0
2177	City of Condon	6/30/2019	Proportion	5.3	0.0	(74,923)	0	(4,243)	0	0	0	0	0	0
2177	City of Condon	6/30/2019	Contribution	5.3	0.0	64,466	0	3,651	0	0	0	0	0	0
2178	City of Boardman	6/30/2024	Proportion	5.4	4.4	111,980	91,243	20,737	20,737	20,737	20,737	20,737	8,295	0
2178	City of Boardman	6/30/2024	Contribution	5.4	4.4	118,981	96,947	22,034	22,034	22,034	22,034	22,034	8,811	0
2178	City of Boardman	6/30/2023	Proportion	5.3	3.3	(71,741)	(44,669)	(13,536)	(13,536)	(13,536)	(13,536)	(4,061)	0	0
2178	City of Boardman	6/30/2023	Contribution	5.3	3.3	82,901	51,617	15,642	15,642	15,642	15,642	4,691	0	0
2178	City of Boardman	6/30/2022	Proportion	5.4	2.4	(563,673)	(250,521)	(104,384)	(104,384)	(104,384)	(41,753)	0	0	0
2178	City of Boardman	6/30/2022	Contribution	5.4	2.4	1,930,257	857,892	357,455	357,455	357,455	142,982	0	0	0
2178	City of Boardman	6/30/2021	Proportion	5.5	1.5	324,140	88,400	58,935	58,935	29,465	0	0	0	0
2178	City of Boardman	6/30/2021	Contribution	5.5	1.5	(298,156)	(81,316)	(54,210)	(54,210)	(27,106)	0	0	0	0
2178	City of Boardman	6/30/2020	Proportion	5.4	0.4	314,242	23,277	58,193	23,277	0	0	0	0	0
2178	City of Boardman	6/30/2020	Contribution	5.4	0.4	52,779	3,909	9,774	3,909	0	0	0	0	0
2178	City of Boardman	6/30/2019	Proportion	5.3	0.0	66,525	0	3,765	0	0	0	0	0	0
2178	City of Boardman	6/30/2019	Contribution	5.3	0.0	(16,187)	0	(917)	0	0	0	0	0	0
2179	City of Estacada	6/30/2024	Proportion	5.4	4.4	132,307	107,806	24,501	24,501	24,501	24,501	24,501	9,802	0
2179	City of Estacada	6/30/2024	Contribution	5.4	4.4	107,427	87,533	19,894	19,894	19,894	19,894	19,894	7,957	0
2179	City of Estacada	6/30/2023	Proportion	5.3	3.3	(14,412)	(8,974)	(2,719)	(2,719)	(2,719)	(2,719)	(817)	0	0
2179	City of Estacada	6/30/2023	Contribution	5.3	3.3	75,501	47,011	14,245	14,245	14,245	14,245	4,276	0	0
2179	City of Estacada	6/30/2022	Proportion	5.4	2.4	(41,249)	(18,332)	(7,639)	(7,639)	(7,639)	(3,054)	0	0	0
2179	City of Estacada	6/30/2022	Contribution	5.4	2.4	56,693	25,196	10,499	10,499	10,499	4,198	0	0	0
2179	City of Estacada	6/30/2021	Proportion	5.5	1.5	5,725	1,561	1,041	1,041	520	0	0	0	0
2179	City of Estacada	6/30/2021	Contribution	5.5	1.5	(197,034)	(53,738)	(35,824)	(35,824)	(17,914)	0	0	0	0
2179	City of Estacada	6/30/2020	Proportion	5.4	0.4	(71,443)	(5,293)	(13,230)	(5,293)	0	0	0	0	0
2179	City of Estacada	6/30/2020	Contribution	5.4	0.4	37,625	2,785	6,968	2,785	0	0	0	0	0
2179	City of Estacada	6/30/2019	Proportion	5.3	0.0	51,415	0	2,910	0	0	0	0	0	0
2179	City of Estacada	6/30/2019	Contribution	5.3	0.0	(225)	0	(15)	0	0	0	0	0	0
2180	City of Enterprise	6/30/2024	Proportion	5.4	4.4	101,318	82,555	18,763	18,763	18,763	18,763	18,763	7,503	0
2180	City of Enterprise	6/30/2024	Contribution	5.4	4.4	6,111	4,979	1,132	1,132	1,132	1,132	1,132	451	0
2180	City of Enterprise	6/30/2023	Proportion	5.3	3.3	(278,295)	(173,279)	(52,508)	(52,508)	(52,508)	(52,508)	(15,755)	0	0
2180	City of Enterprise	6/30/2023	Contribution	5.3	3.3	44,979	28,005	8,487	8,487	8,487	8,487	2,544	0	0
2180	City of Enterprise	6/30/2022	Proportion	5.4	2.4	(23,767)	(10,564)	(4,401)	(4,401)	(4,401)	(1,762)	0	0	0
2180	City of Enterprise	6/30/2022	Contribution	5.4	2.4	11,830	5,257	2,191	2,191	2,191	875	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2180	City of Enterprise	6/30/2021	Proportion	5.5	1.5	113,428	30,936	20,623	20,623	10,313	0	0	0	0
2180	City of Enterprise	6/30/2021	Contribution	5.5	1.5	(156,255)	(42,615)	(28,410)	(28,410)	(14,205)	0	0	0	0
2180	City of Enterprise	6/30/2020	Proportion	5.4	0.4	(89,596)	(6,636)	(16,592)	(6,636)	0	0	0	0	0
2180	City of Enterprise	6/30/2020	Contribution	5.4	0.4	15,494	1,149	2,869	1,149	0	0	0	0	0
2180	City of Enterprise	6/30/2019	Proportion	5.3	0.0	(200,393)	0	(11,343)	0	0	0	0	0	0
2180	City of Enterprise	6/30/2019	Contribution	5.3	0.0	(27,134)	0	(1,534)	0	0	0	0	0	0
2181	City of Central Point	6/30/2024	Proportion	5.4	4.4	247,742	201,864	45,878	45,878	45,878	45,878	45,878	18,352	0
2181	City of Central Point	6/30/2024	Contribution	5.4	4.4	188,890	153,910	34,980	34,980	34,980	34,980	34,980	13,990	0
2181	City of Central Point	6/30/2023	Proportion	5.3	3.3	(1,637,660)	(1,019,676)	(308,992)	(308,992)	(308,992)	(308,992)	(92,700)	0	0
2181	City of Central Point	6/30/2023	Contribution	5.3	3.3	255,999	159,395	48,302	48,302	48,302	48,302	14,489	0	0
2181	City of Central Point	6/30/2022	Proportion	5.4	2.4	701,943	311,976	129,989	129,989	129,989	51,998	0	0	0
2181	City of Central Point	6/30/2022	Contribution	5.4	2.4	(96,166)	(42,739)	(17,809)	(17,809)	(17,809)	(7,121)	0	0	0
2181	City of Central Point	6/30/2021	Proportion	5.5	1.5	343,907	93,791	62,529	62,529	31,262	0	0	0	0
2181	City of Central Point	6/30/2021	Contribution	5.5	1.5	(976,651)	(266,359)	(177,573)	(177,573)	(88,786)	0	0	0	0
2181	City of Central Point	6/30/2020	Proportion	5.4	0.4	(30,393)	(2,253)	(5,628)	(2,253)	0	0	0	0	0
2181	City of Central Point	6/30/2020	Contribution	5.4	0.4	46,577	3,452	8,625	3,452	0	0	0	0	0
2181	City of Central Point	6/30/2019	Proportion	5.3	0.0	(27,216)	0	(1,541)	0	0	0	0	0	0
2181	City of Central Point	6/30/2019	Contribution	5.3	0.0	(145,625)	0	(8,245)	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2024	Proportion	5.4	4.4	(315,438)	(257,024)	(58,414)	(58,414)	(58,414)	(58,414)	(58,414)	(23,368)	0
2182	City of Cascade Locks	6/30/2024	Contribution	5.4	4.4	45,220	36,846	8,374	8,374	8,374	8,374	8,374	3,350	0
2182	City of Cascade Locks	6/30/2023	Proportion	5.3	3.3	(257,047)	(160,049)	(48,499)	(48,499)	(48,499)	(48,499)	(14,552)	0	0
2182	City of Cascade Locks	6/30/2023	Contribution	5.3	3.3	4,020	2,504	758	758	758	758	230	0	0
2182	City of Cascade Locks	6/30/2022	Proportion	5.4	2.4	244,653	108,735	45,306	45,306	45,306	18,123	0	0	0
2182	City of Cascade Locks	6/30/2022	Contribution	5.4	2.4	(14,987)	(6,662)	(2,775)	(2,775)	(2,775)	(1,112)	0	0	0
2182	City of Cascade Locks	6/30/2021	Proportion	5.5	1.5	(61,443)	(16,759)	(11,171)	(11,171)	(5,588)	0	0	0	0
2182	City of Cascade Locks	6/30/2021	Contribution	5.5	1.5	(87,076)	(23,748)	(15,832)	(15,832)	(7,916)	0	0	0	0
2182	City of Cascade Locks	6/30/2020	Proportion	5.4	0.4	(4,701)	(346)	(871)	(346)	0	0	0	0	0
2182	City of Cascade Locks	6/30/2020	Contribution	5.4	0.4	28,990	2,145	5,369	2,145	0	0	0	0	0
2182	City of Cascade Locks	6/30/2019	Proportion	5.3	0.0	(29,504)	0	(1,669)	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2019	Contribution	5.3	0.0	(10,220)	0	(580)	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2024	Proportion	5.4	4.4	42,972	35,014	7,958	7,958	7,958	7,958	7,958	3,182	0
2183	City of Myrtle Point	6/30/2024	Contribution	5.4	4.4	10,636	8,666	1,970	1,970	1,970	1,970	1,970	786	0
2183	City of Myrtle Point	6/30/2023	Proportion	5.3	3.3	(380,245)	(236,757)	(71,744)	(71,744)	(71,744)	(71,744)	(21,525)	0	0
2183	City of Myrtle Point	6/30/2023	Contribution	5.3	3.3	(8,932)	(5,562)	(1,685)	(1,685)	(1,685)	(1,685)	(507)	0	0
2183	City of Myrtle Point	6/30/2022	Proportion	5.4	2.4	352,583	156,704	65,293	65,293	65,293	26,118	0	0	0
2183	City of Myrtle Point	6/30/2022	Contribution	5.4	2.4	(123,085)	(54,703)	(22,794)	(22,794)	(22,794)	(9,115)	0	0	0
2183	City of Myrtle Point	6/30/2021	Proportion	5.5	1.5	372,198	101,510	67,672	67,672	33,838	0	0	0	0
2183	City of Myrtle Point	6/30/2021	Contribution	5.5	1.5	(304,215)	(82,967)	(55,312)	(55,312)	(27,655)	0	0	0	0
2183	City of Myrtle Point	6/30/2020	Proportion	5.4	0.4	(302,387)	(22,397)	(55,998)	(22,397)	0	0	0	0	0
2183	City of Myrtle Point	6/30/2020	Contribution	5.4	0.4	(36,441)	(2,701)	(6,748)	(2,701)	0	0	0	0	0
2183	City of Myrtle Point	6/30/2019	Proportion	5.3	0.0	416,374	0	23,569	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2019	Contribution	5.3	0.0	(123,841)	0	(7,011)	0	0	0	0	0	0
2184	City of Port Orford	6/30/2024	Proportion	5.4	4.4	100,164	81,615	18,549	18,549	18,549	18,549	18,549	7,419	0
2184	City of Port Orford	6/30/2024	Contribution	5.4	4.4	32,822	26,744	6,078	6,078	6,078	6,078	6,078	2,432	0
2184	City of Port Orford	6/30/2023	Proportion	5.3	3.3	(20,172)	(12,560)	(3,806)	(3,806)	(3,806)	(3,806)	(1,142)	0	0
2184	City of Port Orford	6/30/2023	Contribution	5.3	3.3	54,418	33,882	10,268	10,268	10,268	10,268	3,078	0	0
2184	City of Port Orford	6/30/2022	Proportion	5.4	2.4	(41,116)	(18,274)	(7,614)	(7,614)	(7,614)	(3,046)	0	0	0
2184	City of Port Orford	6/30/2022	Contribution	5.4	2.4	34,555	15,358	6,399	6,399	6,399	2,560	0	0	0
2184	City of Port Orford	6/30/2021	Proportion	5.5	1.5	(163,967)	(44,719)	(29,812)	(29,812)	(14,907)	0	0	0	0
2184	City of Port Orford	6/30/2021	Contribution	5.5	1.5	(83,121)	(22,669)	(15,113)	(15,113)	(7,556)	0	0	0	0
2184	City of Port Orford	6/30/2020	Proportion	5.4	0.4	72,790	5,390	13,480	5,390	0	0	0	0	0
2184	City of Port Orford	6/30/2020	Contribution	5.4	0.4	(12,668)	(938)	(2,346)	(938)	0	0	0	0	0
2184	City of Port Orford	6/30/2019	Proportion	5.3	0.0	(21,670)	0	(1,225)	0	0	0	0	0	0
2184	City of Port Orford	6/30/2019	Contribution	5.3	0.0	(10,886)	0	(616)	0	0	0	0	0	0
2185	City of Wood Village	6/30/2024	Proportion	5.4	4.4	284,462	231,784	52,678	52,678	52,678	52,678	52,678	21,072	0
2185	City of Wood Village	6/30/2024	Contribution	5.4	4.4	(13,143)	(10,709)	(2,434)	(2,434)	(2,434)	(2,434)	(2,434)	(973)	0
2185	City of Wood Village	6/30/2023	Proportion	5.3	3.3	(242,682)	(151,104)	(45,789)	(45,789)	(45,789)	(45,789)	(13,737)	0	0
2185	City of Wood Village	6/30/2023	Contribution	5.3	3.3	51,779	32,239	9,770	9,770	9,770	9,770	2,929	0	0
2185	City of Wood Village	6/30/2022	Proportion	5.4	2.4	253,980	112,881	47,033	47,033	47,033	18,815	0	0	0
2185	City of Wood Village	6/30/2022	Contribution	5.4	2.4	(27,410)	(12,182)	(5,076)	(5,076)	(5,076)	(2,030)	0	0	0
2185	City of Wood Village	6/30/2021	Proportion	5.5	1.5	163,071	44,475	29,649	29,649	14,826	0	0	0	0
2185	City of Wood Village	6/30/2021	Contribution	5.5	1.5	(52,141)	(14,221)	(9,480)	(9,480)	(4,741)	0	0	0	0
2185	City of Wood Village	6/30/2020	Proportion	5.4	0.4	(226,371)	(16,766)	(41,921)	(16,766)	0	0	0	0	0
2185	City of Wood Village	6/30/2020	Contribution	5.4	0.4	419,280	31,060	77,644	31,060	0	0	0	0	0
2185	City of Wood Village	6/30/2019	Proportion	5.3	0.0	115,308	0	6,528	0	0	0	0	0	0
2185	City of Wood Village	6/30/2019	Contribution	5.3	0.0	(26,152)	0	(1,482)	0	0	0	0	0	0
2186	City of Chiloquin	6/30/2024	Proportion	5.4	4.4	(25,000)	(20,370)	(4,630)	(4,630)	(4,630)	(4,630)	(4,630)	(1,850)	0
2186	City of Chiloquin	6/30/2024	Contribution	5.4	4.4	24,867	20,262	4,605	4,605	4,605	4,605	4,605	1,842	0
2186	City of Chiloquin	6/30/2023	Proportion	5.3	3.3	13,759	8,567	2,596	2,596	2,596	2,596	779	0	0
2186	City of Chiloquin	6/30/2023	Contribution	5.3	3.3	(10,675)	(6,647)	(2,014)	(2,014)	(2,014)	(2,014)	(605)	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2186	City of Chiloquin	6/30/2022	Proportion	5.4	2.4	14,473	6,433	2,680	2,680	2,680	1,073	0	0	0
2186	City of Chiloquin	6/30/2022	Contribution	5.4	2.4	5,299	2,356	981	981	981	394	0	0	0
2186	City of Chiloquin	6/30/2021	Proportion	5.5	1.5	35,037	9,557	6,370	6,370	3,187	0	0	0	0
2186	City of Chiloquin	6/30/2021	Contribution	5.5	1.5	(2,641)	(721)	(480)	(480)	(241)	0	0	0	0
2186	City of Chiloquin	6/30/2020	Proportion	5.4	0.4	(45,624)	(3,379)	(8,449)	(3,379)	0	0	0	0	0
2186	City of Chiloquin	6/30/2020	Contribution	5.4	0.4	18,139	1,344	3,359	1,344	0	0	0	0	0
2186	City of Chiloquin	6/30/2019	Proportion	5.3	0.0	(12,530)	0	(710)	0	0	0	0	0	0
2186	City of Chiloquin	6/30/2019	Contribution	5.3	0.0	5,134	0	289	0	0	0	0	0	0
2187	City of Philomath	6/30/2024	Proportion	5.4	4.4	(48,334)	(39,383)	(8,951)	(8,951)	(8,951)	(8,951)	(8,951)	(3,579)	0
2187	City of Philomath	6/30/2024	Contribution	5.4	4.4	38,475	31,350	7,125	7,125	7,125	7,125	7,125	2,850	0
2187	City of Philomath	6/30/2023	Proportion	5.3	3.3	(156,168)	(97,236)	(29,466)	(29,466)	(29,466)	(29,466)	(8,838)	0	0
2187	City of Philomath	6/30/2023	Contribution	5.3	3.3	43,811	27,279	8,266	8,266	8,266	8,266	2,481	0	0
2187	City of Philomath	6/30/2022	Proportion	5.4	2.4	221,561	98,471	41,030	41,030	41,030	16,411	0	0	0
2187	City of Philomath	6/30/2022	Contribution	5.4	2.4	(24,344)	(10,820)	(4,508)	(4,508)	(4,508)	(1,804)	0	0	0
2187	City of Philomath	6/30/2021	Proportion	5.5	1.5	423,818	115,586	77,058	77,058	38,528	0	0	0	0
2187	City of Philomath	6/30/2021	Contribution	5.5	1.5	(210,822)	(57,498)	(38,331)	(38,331)	(19,167)	0	0	0	0
2187	City of Philomath	6/30/2020	Proportion	5.4	0.4	(537,404)	(39,809)	(99,519)	(39,809)	0	0	0	0	0
2187	City of Philomath	6/30/2020	Contribution	5.4	0.4	18,650	1,380	3,454	1,380	0	0	0	0	0
2187	City of Philomath	6/30/2019	Proportion	5.3	0.0	(971,801)	0	(55,006)	0	0	0	0	0	0
2187	City of Philomath	6/30/2019	Contribution	5.3	0.0	1,179,808	0	66,783	0	0	0	0	0	0
2188	City of Talent	6/30/2024	Proportion	5.4	4.4	(145,449)	(118,514)	(26,935)	(26,935)	(26,935)	(26,935)	(26,935)	(10,774)	0
2188	City of Talent	6/30/2024	Contribution	5.4	4.4	37,935	30,910	7,025	7,025	7,025	7,025	7,025	2,810	0
2188	City of Talent	6/30/2023	Proportion	5.3	3.3	90,480	56,336	17,072	17,072	17,072	17,072	5,120	0	0
2188	City of Talent	6/30/2023	Contribution	5.3	3.3	57,801	35,989	10,906	10,906	10,906	10,906	3,271	0	0
2188	City of Talent	6/30/2022	Proportion	5.4	2.4	(24,483)	(10,881)	(4,534)	(4,534)	(4,534)	(1,813)	0	0	0
2188	City of Talent	6/30/2022	Contribution	5.4	2.4	40,407	17,958	7,483	7,483	7,483	2,992	0	0	0
2188	City of Talent	6/30/2021	Proportion	5.5	1.5	(20,876)	(5,692)	(3,796)	(3,796)	(1,896)	0	0	0	0
2188	City of Talent	6/30/2021	Contribution	5.5	1.5	(302,122)	(82,398)	(54,931)	(54,931)	(27,467)	0	0	0	0
2188	City of Talent	6/30/2020	Proportion	5.4	0.4	519,945	38,515	96,286	38,515	0	0	0	0	0
2188	City of Talent	6/30/2020	Contribution	5.4	0.4	(46,584)	(3,449)	(8,627)	(3,449)	0	0	0	0	0
2188	City of Talent	6/30/2019	Proportion	5.3	0.0	(357,706)	0	(20,246)	0	0	0	0	0	0
2188	City of Talent	6/30/2019	Contribution	5.3	0.0	(24,026)	0	(1,361)	0	0	0	0	0	0
2189	City of Willamina	6/30/2024	Proportion	5.4	4.4	99,451	81,034	18,417	18,417	18,417	18,417	18,417	7,366	0
2189	City of Willamina	6/30/2024	Contribution	5.4	4.4	(16,818)	(13,704)	(3,114)	(3,114)	(3,114)	(3,114)	(3,114)	(1,248)	0
2189	City of Willamina	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2022	Contribution	5.4	2.4	15,992	7,109	2,961	2,961	2,961	1,187	0	0	0
2189	City of Willamina	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2021	Contribution	5.5	1.5	15,589	4,253	2,834	2,834	1,419	0	0	0	0
2189	City of Willamina	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2020	Contribution	5.4	0.4	3,453	258	639	258	0	0	0	0	0
2189	City of Willamina	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2019	Contribution	5.3	0.0	3,185	0	180	0	0	0	0	0	0
2191	City of Huntington	6/30/2024	Proportion	5.4	4.4	(58,949)	(48,033)	(10,916)	(10,916)	(10,916)	(10,916)	(10,916)	(4,369)	0
2191	City of Huntington	6/30/2024	Contribution	5.4	4.4	19,705	16,056	3,649	3,649	3,649	3,649	3,649	1,460	0
2191	City of Huntington	6/30/2023	Proportion	5.3	3.3	(27,936)	(17,394)	(5,271)	(5,271)	(5,271)	(5,271)	(1,581)	0	0
2191	City of Huntington	6/30/2023	Contribution	5.3	3.3	(6,117)	(3,809)	(1,154)	(1,154)	(1,154)	(1,154)	(347)	0	0
2191	City of Huntington	6/30/2022	Proportion	5.4	2.4	17,713	7,873	3,280	3,280	3,280	1,313	0	0	0
2191	City of Huntington	6/30/2022	Contribution	5.4	2.4	8,454	3,756	1,566	1,566	1,566	624	0	0	0
2191	City of Huntington	6/30/2021	Proportion	5.5	1.5	3,640	992	662	662	330	0	0	0	0
2191	City of Huntington	6/30/2021	Contribution	5.5	1.5	(6,683)	(1,823)	(1,215)	(1,215)	(608)	0	0	0	0
2191	City of Huntington	6/30/2020	Proportion	5.4	0.4	14,865	1,100	2,753	1,100	0	0	0	0	0
2191	City of Huntington	6/30/2020	Contribution	5.4	0.4	20,118	1,488	3,726	1,488	0	0	0	0	0
2191	City of Huntington	6/30/2019	Proportion	5.3	0.0	(7,302)	0	(412)	0	0	0	0	0	0
2191	City of Huntington	6/30/2019	Contribution	5.3	0.0	11,947	0	677	0	0	0	0	0	0
2192	City of North Plains	6/30/2024	Proportion	5.4	4.4	262,249	213,684	48,565	48,565	48,565	48,565	48,565	19,424	0
2192	City of North Plains	6/30/2024	Contribution	5.4	4.4	85,411	69,594	15,817	15,817	15,817	15,817	15,817	6,326	0
2192	City of North Plains	6/30/2023	Proportion	5.3	3.3	55,548	34,586	10,481	10,481	10,481	10,481	3,143	0	0
2192	City of North Plains	6/30/2023	Contribution	5.3	3.3	(16,415)	(10,221)	(3,097)	(3,097)	(3,097)	(3,097)	(930)	0	0
2192	City of North Plains	6/30/2022	Proportion	5.4	2.4	(185,126)	(82,277)	(34,283)	(34,283)	(34,283)	(13,711)	0	0	0
2192	City of North Plains	6/30/2022	Contribution	5.4	2.4	13,409	5,960	2,483	2,483	2,483	994	0	0	0
2192	City of North Plains	6/30/2021	Proportion	5.5	1.5	267,226	72,878	48,587	48,587	24,291	0	0	0	0
2192	City of North Plains	6/30/2021	Contribution	5.5	1.5	(170,081)	(46,385)	(30,924)	(30,924)	(15,461)	0	0	0	0
2192	City of North Plains	6/30/2020	Proportion	5.4	0.4	(502,093)	(37,193)	(92,980)	(37,193)	0	0	0	0	0
2192	City of North Plains	6/30/2020	Contribution	5.4	0.4	(2,738)	(203)	(507)	(203)	0	0	0	0	0
2192	City of North Plains	6/30/2019	Proportion	5.3	0.0	175,470	0	9,930	0	0	0	0	0	0
2192	City of North Plains	6/30/2019	Contribution	5.3	0.0	(99,062)	0	(5,607)	0	0	0	0	0	0
2193	City of Heppner	6/30/2024	Proportion	5.4	4.4	(212,112)	(172,832)	(39,280)	(39,280)	(39,280)	(39,280)	(39,280)	(15,712)	0
2193	City of Heppner	6/30/2024	Contribution	5.4	4.4	(29,702)	(24,202)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(2,202)	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2193	City of Heppner	6/30/2023	Proportion	5.3	3.3	91,114	56,732	17,191	17,191	17,191	17,191	5,159	0	0
2193	City of Heppner	6/30/2023	Contribution	5.3	3.3	(56,520)	(35,192)	(10,664)	(10,664)	(10,664)	(10,664)	(3,200)	0	0
2193	City of Heppner	6/30/2022	Proportion	5.4	2.4	(78,512)	(34,895)	(14,539)	(14,539)	(14,539)	(5,817)	0	0	0
2193	City of Heppner	6/30/2022	Contribution	5.4	2.4	(28,020)	(12,453)	(5,189)	(5,189)	(5,189)	(2,075)	0	0	0
2193	City of Heppner	6/30/2021	Proportion	5.5	1.5	7,442	2,030	1,353	1,353	677	0	0	0	0
2193	City of Heppner	6/30/2021	Contribution	5.5	1.5	(77,006)	(21,002)	(14,001)	(14,001)	(7,001)	0	0	0	0
2193	City of Heppner	6/30/2020	Proportion	5.4	0.4	120,706	8,941	22,353	8,941	0	0	0	0	0
2193	City of Heppner	6/30/2020	Contribution	5.4	0.4	(46,115)	(3,415)	(8,540)	(3,415)	0	0	0	0	0
2193	City of Heppner	6/30/2019	Proportion	5.3	0.0	55,361	0	3,136	0	0	0	0	0	0
2193	City of Heppner	6/30/2019	Contribution	5.3	0.0	(26,857)	0	(1,522)	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2024	Proportion	5.4	4.4	(66,010)	(53,786)	(12,224)	(12,224)	(12,224)	(12,224)	(12,224)	(4,890)	0
2194	City of Cave Junction	6/30/2024	Contribution	5.4	4.4	20,421	16,639	3,782	3,782	3,782	3,782	3,782	1,511	0
2194	City of Cave Junction	6/30/2023	Proportion	5.3	3.3	(32,715)	(20,369)	(6,173)	(6,173)	(6,173)	(6,173)	(1,850)	0	0
2194	City of Cave Junction	6/30/2023	Contribution	5.3	3.3	12,798	7,968	2,415	2,415	2,415	2,415	723	0	0
2194	City of Cave Junction	6/30/2022	Proportion	5.4	2.4	146,453	65,090	27,121	27,121	27,121	10,848	0	0	0
2194	City of Cave Junction	6/30/2022	Contribution	5.4	2.4	(19,918)	(8,851)	(3,689)	(3,689)	(3,689)	(1,473)	0	0	0
2194	City of Cave Junction	6/30/2021	Proportion	5.5	1.5	104,905	28,609	19,074	19,074	9,535	0	0	0	0
2194	City of Cave Junction	6/30/2021	Contribution	5.5	1.5	(87,737)	(23,929)	(15,952)	(15,952)	(7,977)	0	0	0	0
2194	City of Cave Junction	6/30/2020	Proportion	5.4	0.4	(63,568)	(4,708)	(11,772)	(4,708)	0	0	0	0	0
2194	City of Cave Junction	6/30/2020	Contribution	5.4	0.4	4,753	353	880	353	0	0	0	0	0
2194	City of Cave Junction	6/30/2019	Proportion	5.3	0.0	8,505	0	480	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2019	Contribution	5.3	0.0	(21,661)	0	(1,226)	0	0	0	0	0	0
2195	City of Metolius	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2022	Contribution	5.4	2.4	569	254	105	105	105	44	0	0	0
2195	City of Metolius	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2021	Contribution	5.5	1.5	749	205	136	136	69	0	0	0	0
2195	City of Metolius	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2196	City of Hubbard	6/30/2024	Proportion	5.4	4.4	(20,029)	(16,320)	(3,709)	(3,709)	(3,709)	(3,709)	(3,709)	(1,484)	0
2196	City of Hubbard	6/30/2024	Contribution	5.4	4.4	124,762	101,658	23,104	23,104	23,104	23,104	23,104	9,242	0
2196	City of Hubbard	6/30/2023	Proportion	5.3	3.3	(235,427)	(146,587)	(44,420)	(44,420)	(44,420)	(44,420)	(13,327)	0	0
2196	City of Hubbard	6/30/2023	Contribution	5.3	3.3	128,514	80,018	24,248	24,248	24,248	24,248	7,274	0	0
2196	City of Hubbard	6/30/2022	Proportion	5.4	2.4	(8,941)	(3,973)	(1,656)	(1,656)	(1,656)	(661)	0	0	0
2196	City of Hubbard	6/30/2022	Contribution	5.4	2.4	51,276	22,788	9,496	9,496	9,496	3,796	0	0	0
2196	City of Hubbard	6/30/2021	Proportion	5.5	1.5	216,986	59,178	39,452	39,452	19,726	0	0	0	0
2196	City of Hubbard	6/30/2021	Contribution	5.5	1.5	(126,360)	(34,460)	(22,975)	(22,975)	(11,485)	0	0	0	0
2196	City of Hubbard	6/30/2020	Proportion	5.4	0.4	34,599	2,564	6,407	2,564	0	0	0	0	0
2196	City of Hubbard	6/30/2020	Contribution	5.4	0.4	72,611	5,381	13,446	5,381	0	0	0	0	0
2196	City of Hubbard	6/30/2019	Proportion	5.3	0.0	161,157	0	9,122	0	0	0	0	0	0
2196	City of Hubbard	6/30/2019	Contribution	5.3	0.0	27,274	0	1,544	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2024	Proportion	5.4	4.4	347,926	283,495	64,431	64,431	64,431	64,431	64,431	25,771	0
2197	City of Myrtle Creek	6/30/2024	Contribution	5.4	4.4	(20,505)	(16,708)	(3,797)	(3,797)	(3,797)	(3,797)	(3,797)	(1,520)	0
2197	City of Myrtle Creek	6/30/2023	Proportion	5.3	3.3	(409,079)	(254,709)	(77,185)	(77,185)	(77,185)	(77,185)	(23,154)	0	0
2197	City of Myrtle Creek	6/30/2023	Contribution	5.3	3.3	39,212	24,416	7,398	7,398	7,398	7,398	2,222	0	0
2197	City of Myrtle Creek	6/30/2022	Proportion	5.4	2.4	122,614	54,496	22,706	22,706	22,706	9,084	0	0	0
2197	City of Myrtle Creek	6/30/2022	Contribution	5.4	2.4	(82,329)	(36,591)	(15,246)	(15,246)	(15,246)	(6,099)	0	0	0
2197	City of Myrtle Creek	6/30/2021	Proportion	5.5	1.5	232,148	63,312	42,209	42,209	21,103	0	0	0	0
2197	City of Myrtle Creek	6/30/2021	Contribution	5.5	1.5	(237,504)	(64,772)	(43,183)	(43,183)	(21,589)	0	0	0	0
2197	City of Myrtle Creek	6/30/2020	Proportion	5.4	0.4	149,840	11,100	27,748	11,100	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2020	Contribution	5.4	0.4	(13,186)	(976)	(2,442)	(976)	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2019	Proportion	5.3	0.0	(168,342)	0	(9,527)	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2019	Contribution	5.3	0.0	(33,389)	0	(1,889)	0	0	0	0	0	0
2198	City of Carlton	6/30/2024	Proportion	5.4	4.4	304,823	248,374	56,449	56,449	56,449	56,449	56,449	22,578	0
2198	City of Carlton	6/30/2024	Contribution	5.4	4.4	4,088	3,331	757	757	757	757	757	303	0
2198	City of Carlton	6/30/2023	Proportion	5.3	3.3	(274,239)	(170,753)	(51,743)	(51,743)	(51,743)	(51,743)	(15,524)	0	0
2198	City of Carlton	6/30/2023	Contribution	5.3	3.3	58,996	36,734	11,131	11,131	11,131	11,131	3,341	0	0
2198	City of Carlton	6/30/2022	Proportion	5.4	2.4	333,061	148,027	61,678	61,678	61,678	24,671	0	0	0
2198	City of Carlton	6/30/2022	Contribution	5.4	2.4	(37,077)	(16,479)	(6,866)	(6,866)	(6,866)	(2,747)	0	0	0
2198	City of Carlton	6/30/2021	Proportion	5.5	1.5	(20,595)	(5,615)	(3,745)	(3,745)	(1,870)	0	0	0	0
2198	City of Carlton	6/30/2021	Contribution	5.5	1.5	(81,156)	(22,132)	(14,756)	(14,756)	(7,376)	0	0	0	0
2198	City of Carlton	6/30/2020	Proportion	5.4	0.4	98,940	7,330	18,322	7,330	0	0	0	0	0
2198	City of Carlton	6/30/2020	Contribution	5.4	0.4	(31,447)	(2,327)	(5,824)	(2,327)	0	0	0	0	0
2198	City of Carlton	6/30/2019	Proportion	5.3	0.0	19,587	0	1,107	0	0	0	0	0	0
2198	City of Carlton	6/30/2019	Contribution	5.3	0.0	(45,599)	0	(2,579)	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2199	City of Junction City	6/30/2024	Proportion	5.4	4.4	(906,676)	(738,773)	(167,903)	(167,903)	(167,903)	(167,903)	(167,903)	(67,161)	0
2199	City of Junction City	6/30/2024	Contribution	5.4	4.4	246,227	200,629	45,598	45,598	45,598	45,598	45,598	18,237	0
2199	City of Junction City	6/30/2023	Proportion	5.3	3.3	(111,330)	(69,318)	(21,006)	(21,006)	(21,006)	(21,006)	(6,300)	0	0
2199	City of Junction City	6/30/2023	Contribution	5.3	3.3	99,051	61,673	18,689	18,689	18,689	18,689	5,606	0	0
2199	City of Junction City	6/30/2022	Proportion	5.4	2.4	(232,032)	(103,125)	(42,969)	(42,969)	(42,969)	(17,187)	0	0	0
2199	City of Junction City	6/30/2022	Contribution	5.4	2.4	(62,756)	(27,893)	(11,621)	(11,621)	(11,621)	(4,651)	0	0	0
2199	City of Junction City	6/30/2021	Proportion	5.5	1.5	447,452	122,032	81,355	81,355	40,677	0	0	0	0
2199	City of Junction City	6/30/2021	Contribution	5.5	1.5	(524,954)	(143,170)	(95,446)	(95,446)	(47,724)	0	0	0	0
2199	City of Junction City	6/30/2020	Proportion	5.4	0.4	186,512	13,817	34,539	13,817	0	0	0	0	0
2199	City of Junction City	6/30/2020	Contribution	5.4	0.4	50,192	3,717	9,295	3,717	0	0	0	0	0
2199	City of Junction City	6/30/2019	Proportion	5.3	0.0	(365,058)	0	(20,663)	0	0	0	0	0	0
2199	City of Junction City	6/30/2019	Contribution	5.3	0.0	(35,596)	0	(2,016)	0	0	0	0	0	0
2200	City of Wallowa	6/30/2024	Proportion	5.4	4.4	12,340	10,055	2,285	2,285	2,285	2,285	2,285	915	0
2200	City of Wallowa	6/30/2024	Contribution	5.4	4.4	(5,149)	(4,195)	(954)	(954)	(954)	(954)	(954)	(379)	0
2200	City of Wallowa	6/30/2023	Proportion	5.3	3.3	(18,207)	(11,337)	(3,435)	(3,435)	(3,435)	(3,435)	(1,032)	0	0
2200	City of Wallowa	6/30/2023	Contribution	5.3	3.3	443	275	84	84	84	84	23	0	0
2200	City of Wallowa	6/30/2022	Proportion	5.4	2.4	56,502	25,113	10,463	10,463	10,463	4,187	0	0	0
2200	City of Wallowa	6/30/2022	Contribution	5.4	2.4	(6,963)	(3,096)	(1,289)	(1,289)	(1,289)	(518)	0	0	0
2200	City of Wallowa	6/30/2021	Proportion	5.5	1.5	(20,432)	(5,572)	(3,715)	(3,715)	(1,857)	0	0	0	0
2200	City of Wallowa	6/30/2021	Contribution	5.5	1.5	(21,763)	(5,935)	(3,957)	(3,957)	(1,978)	0	0	0	0
2200	City of Wallowa	6/30/2020	Proportion	5.4	0.4	105,095	7,785	19,462	7,785	0	0	0	0	0
2200	City of Wallowa	6/30/2020	Contribution	5.4	0.4	(6,343)	(468)	(1,175)	(468)	0	0	0	0	0
2200	City of Wallowa	6/30/2019	Proportion	5.3	0.0	(102,110)	0	(5,780)	0	0	0	0	0	0
2200	City of Wallowa	6/30/2019	Contribution	5.3	0.0	5,545	0	315	0	0	0	0	0	0
2201	City of Coburg	6/30/2024	Proportion	5.4	4.4	31,312	25,513	5,799	5,799	5,799	5,799	5,799	2,317	0
2201	City of Coburg	6/30/2024	Contribution	5.4	4.4	(2,230)	(1,817)	(413)	(413)	(413)	(413)	(413)	(165)	0
2201	City of Coburg	6/30/2023	Proportion	5.3	3.3	(88,394)	(55,038)	(16,678)	(16,678)	(16,678)	(16,678)	(5,004)	0	0
2201	City of Coburg	6/30/2023	Contribution	5.3	3.3	41,547	25,869	7,839	7,839	7,839	7,839	2,352	0	0
2201	City of Coburg	6/30/2022	Proportion	5.4	2.4	273,426	121,524	50,634	50,634	50,634	20,256	0	0	0
2201	City of Coburg	6/30/2022	Contribution	5.4	2.4	(17,118)	(7,608)	(3,170)	(3,170)	(3,170)	(1,268)	0	0	0
2201	City of Coburg	6/30/2021	Proportion	5.5	1.5	(22,613)	(6,169)	(4,111)	(4,111)	(2,058)	0	0	0	0
2201	City of Coburg	6/30/2021	Contribution	5.5	1.5	(119,449)	(32,577)	(21,718)	(21,718)	(10,859)	0	0	0	0
2201	City of Coburg	6/30/2020	Proportion	5.4	0.4	206,994	15,334	38,332	15,334	0	0	0	0	0
2201	City of Coburg	6/30/2020	Contribution	5.4	0.4	(43,137)	(3,197)	(7,988)	(3,197)	0	0	0	0	0
2201	City of Coburg	6/30/2019	Proportion	5.3	0.0	226,660	0	12,830	0	0	0	0	0	0
2201	City of Coburg	6/30/2019	Contribution	5.3	0.0	(52,137)	0	(2,952)	0	0	0	0	0	0
2202	City of Dallas	6/30/2024	Proportion	5.4	4.4	970,823	791,041	179,782	179,782	179,782	179,782	179,782	71,913	0
2202	City of Dallas	6/30/2024	Contribution	5.4	4.4	480,306	391,360	88,946	88,946	88,946	88,946	88,946	35,576	0
2202	City of Dallas	6/30/2023	Proportion	5.3	3.3	(1,630,682)	(1,015,330)	(307,676)	(307,676)	(307,676)	(307,676)	(92,302)	0	0
2202	City of Dallas	6/30/2023	Contribution	5.3	3.3	472,734	294,344	89,195	89,195	89,195	89,195	26,759	0	0
2202	City of Dallas	6/30/2022	Proportion	5.4	2.4	667,459	296,647	123,604	123,604	123,604	49,439	0	0	0
2202	City of Dallas	6/30/2022	Contribution	5.4	2.4	(3,135)	(1,392)	(581)	(581)	(581)	(230)	0	0	0
2202	City of Dallas	6/30/2021	Proportion	5.5	1.5	199,562	54,426	36,284	36,284	18,142	0	0	0	0
2202	City of Dallas	6/30/2021	Contribution	5.5	1.5	(1,049,847)	(286,323)	(190,881)	(190,881)	(95,442)	0	0	0	0
2202	City of Dallas	6/30/2020	Proportion	5.4	0.4	1,188,131	88,011	220,024	88,011	0	0	0	0	0
2202	City of Dallas	6/30/2020	Contribution	5.4	0.4	48,979	3,629	9,070	3,629	0	0	0	0	0
2202	City of Dallas	6/30/2019	Proportion	5.3	0.0	(425,195)	0	(24,070)	0	0	0	0	0	0
2202	City of Dallas	6/30/2019	Contribution	5.3	0.0	211,575	0	11,975	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2024	Proportion	5.4	4.4	338,202	275,572	62,630	62,630	62,630	62,630	62,630	25,052	0
2203	City of Rockaway Beach	6/30/2024	Contribution	5.4	4.4	21,153	17,236	3,917	3,917	3,917	3,917	3,917	1,568	0
2203	City of Rockaway Beach	6/30/2023	Proportion	5.3	3.3	22,678	14,120	4,279	4,279	4,279	4,279	1,283	0	0
2203	City of Rockaway Beach	6/30/2023	Contribution	5.3	3.3	67,803	42,217	12,793	12,793	12,793	12,793	3,838	0	0
2203	City of Rockaway Beach	6/30/2022	Proportion	5.4	2.4	(391,454)	(173,981)	(72,491)	(72,491)	(72,491)	(28,999)	0	0	0
2203	City of Rockaway Beach	6/30/2022	Contribution	5.4	2.4	18,905	8,402	3,501	3,501	3,501	1,400	0	0	0
2203	City of Rockaway Beach	6/30/2021	Proportion	5.5	1.5	147,326	40,178	26,787	26,787	13,391	0	0	0	0
2203	City of Rockaway Beach	6/30/2021	Contribution	5.5	1.5	(240,983)	(65,723)	(43,815)	(43,815)	(21,908)	0	0	0	0
2203	City of Rockaway Beach	6/30/2020	Proportion	5.4	0.4	(270,252)	(20,017)	(50,047)	(20,017)	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2020	Contribution	5.4	0.4	6,740	500	1,248	500	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2019	Proportion	5.3	0.0	(142,819)	0	(8,084)	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2019	Contribution	5.3	0.0	(56,372)	0	(3,192)	0	0	0	0	0	0
2204	City of Burns	6/30/2024	Proportion	5.4	4.4	239,658	195,277	44,381	44,381	44,381	44,381	44,381	17,753	0
2204	City of Burns	6/30/2024	Contribution	5.4	4.4	47,050	38,337	8,713	8,713	8,713	8,713	8,713	3,485	0
2204	City of Burns	6/30/2023	Proportion	5.3	3.3	(654,358)	(407,430)	(123,464)	(123,464)	(123,464)	(123,464)	(37,038)	0	0
2204	City of Burns	6/30/2023	Contribution	5.3	3.3	81,449	50,713	15,368	15,368	15,368	15,368	4,609	0	0
2204	City of Burns	6/30/2022	Proportion	5.4	2.4	532,364	236,606	98,586	98,586	98,586	39,434	0	0	0
2204	City of Burns	6/30/2022	Contribution	5.4	2.4	(111,631)	(49,615)	(20,672)	(20,672)	(20,672)	(8,271)	0	0	0
2204	City of Burns	6/30/2021	Proportion	5.5	1.5	(175,439)	(47,847)	(31,898)	(31,898)	(15,949)	0	0	0	0
2204	City of Burns	6/30/2021	Contribution	5.5	1.5	(92,584)	(25,252)	(16,833)	(16,833)	(8,419)	0	0	0	0
2204	City of Burns	6/30/2020	Proportion	5.4	0.4	(232,632)	(17,232)	(43,080)	(17,232)	0	0	0	0	0
2204	City of Burns	6/30/2020	Contribution	5.4	0.4	(35,642)	(2,642)	(6,600)	(2,642)	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2204	City of Burns	6/30/2019	Proportion	5.3	0.0	(46,343)	0	(2,623)	0	0	0	0	0	0
2204	City of Burns	6/30/2019	Contribution	5.3	0.0	(57,918)	0	(3,278)	0	0	0	0	0	0
2205	City of Elgin	6/30/2024	Proportion	5.4	4.4	(65,131)	(53,070)	(12,061)	(12,061)	(12,061)	(12,061)	(12,061)	(4,826)	0
2205	City of Elgin	6/30/2024	Contribution	5.4	4.4	(129,428)	(105,460)	(23,968)	(23,968)	(23,968)	(23,968)	(23,968)	(9,588)	0
2205	City of Elgin	6/30/2023	Proportion	5.3	3.3	307,920	191,724	58,098	58,098	58,098	58,098	17,430	0	0
2205	City of Elgin	6/30/2023	Contribution	5.3	3.3	(109,451)	(68,149)	(20,651)	(20,651)	(20,651)	(20,651)	(6,196)	0	0
2205	City of Elgin	6/30/2022	Proportion	5.4	2.4	(50,820)	(22,587)	(9,411)	(9,411)	(9,411)	(3,765)	0	0	0
2205	City of Elgin	6/30/2022	Contribution	5.4	2.4	(55,846)	(24,820)	(10,342)	(10,342)	(10,342)	(4,136)	0	0	0
2205	City of Elgin	6/30/2021	Proportion	5.5	1.5	223,934	61,074	40,715	40,715	20,359	0	0	0	0
2205	City of Elgin	6/30/2021	Contribution	5.5	1.5	(121,096)	(33,028)	(22,017)	(22,017)	(11,011)	0	0	0	0
2205	City of Elgin	6/30/2020	Proportion	5.4	0.4	(1,029)	(74)	(191)	(74)	0	0	0	0	0
2205	City of Elgin	6/30/2020	Contribution	5.4	0.4	(40,187)	(2,977)	(7,442)	(2,977)	0	0	0	0	0
2205	City of Elgin	6/30/2019	Proportion	5.3	0.0	226,472	0	12,817	0	0	0	0	0	0
2205	City of Elgin	6/30/2019	Contribution	5.3	0.0	(34,621)	0	(1,961)	0	0	0	0	0	0
2206	City of Weston	6/30/2024	Proportion	5.4	4.4	(116,367)	(94,818)	(21,549)	(21,549)	(21,549)	(21,549)	(21,549)	(8,622)	0
2206	City of Weston	6/30/2024	Contribution	5.4	4.4	9,949	8,107	1,842	1,842	1,842	1,842	1,842	739	0
2206	City of Weston	6/30/2023	Proportion	5.3	3.3	(2,746)	(1,710)	(518)	(518)	(518)	(518)	(156)	0	0
2206	City of Weston	6/30/2023	Contribution	5.3	3.3	(12,184)	(7,586)	(2,299)	(2,299)	(2,299)	(2,299)	(689)	0	0
2206	City of Weston	6/30/2022	Proportion	5.4	2.4	26,086	11,593	4,831	4,831	4,831	1,931	0	0	0
2206	City of Weston	6/30/2022	Contribution	5.4	2.4	(5,807)	(2,582)	(1,075)	(1,075)	(1,075)	(432)	0	0	0
2206	City of Weston	6/30/2021	Proportion	5.5	1.5	19,998	5,454	3,636	3,636	1,818	0	0	0	0
2206	City of Weston	6/30/2021	Contribution	5.5	1.5	(22,883)	(6,239)	(4,161)	(4,161)	(2,078)	0	0	0	0
2206	City of Weston	6/30/2020	Proportion	5.4	0.4	(30,137)	(2,232)	(5,581)	(2,232)	0	0	0	0	0
2206	City of Weston	6/30/2020	Contribution	5.4	0.4	(604)	(44)	(112)	(44)	0	0	0	0	0
2206	City of Weston	6/30/2019	Proportion	5.3	0.0	(25,098)	0	(1,423)	0	0	0	0	0	0
2206	City of Weston	6/30/2019	Contribution	5.3	0.0	(9,417)	0	(532)	0	0	0	0	0	0
2207	City of Mill City	6/30/2024	Proportion	5.4	4.4	(5,044)	(4,110)	(934)	(934)	(934)	(934)	(934)	(374)	0
2207	City of Mill City	6/30/2024	Contribution	5.4	4.4	10,121	8,247	1,874	1,874	1,874	1,874	1,874	751	0
2207	City of Mill City	6/30/2023	Proportion	5.3	3.3	4,359	2,715	822	822	822	822	249	0	0
2207	City of Mill City	6/30/2023	Contribution	5.3	3.3	13,028	8,112	2,458	2,458	2,458	2,458	738	0	0
2207	City of Mill City	6/30/2022	Proportion	5.4	2.4	(21,357)	(9,492)	(3,955)	(3,955)	(3,955)	(1,582)	0	0	0
2207	City of Mill City	6/30/2022	Contribution	5.4	2.4	3,739	1,663	692	692	692	279	0	0	0
2207	City of Mill City	6/30/2021	Proportion	5.5	1.5	30,572	8,336	5,559	5,559	2,777	0	0	0	0
2207	City of Mill City	6/30/2021	Contribution	5.5	1.5	(66,556)	(18,152)	(12,101)	(12,101)	(6,051)	0	0	0	0
2207	City of Mill City	6/30/2020	Proportion	5.4	0.4	76,442	5,662	14,156	5,662	0	0	0	0	0
2207	City of Mill City	6/30/2020	Contribution	5.4	0.4	504	39	93	39	0	0	0	0	0
2207	City of Mill City	6/30/2019	Proportion	5.3	0.0	33,908	0	1,918	0	0	0	0	0	0
2207	City of Mill City	6/30/2019	Contribution	5.3	0.0	(5,101)	0	(291)	0	0	0	0	0	0
2208	City of Fairview	6/30/2024	Proportion	5.4	4.4	(766,357)	(624,439)	(141,918)	(141,918)	(141,918)	(141,918)	(141,918)	(56,767)	0
2208	City of Fairview	6/30/2024	Contribution	5.4	4.4	44,266	36,069	8,197	8,197	8,197	8,197	8,197	3,281	0
2208	City of Fairview	6/30/2023	Proportion	5.3	3.3	(27,056)	(16,846)	(5,105)	(5,105)	(5,105)	(5,105)	(1,531)	0	0
2208	City of Fairview	6/30/2023	Contribution	5.3	3.3	12,382	7,710	2,336	2,336	2,336	2,336	702	0	0
2208	City of Fairview	6/30/2022	Proportion	5.4	2.4	(164,740)	(73,219)	(30,507)	(30,507)	(30,507)	(12,205)	0	0	0
2208	City of Fairview	6/30/2022	Contribution	5.4	2.4	(110,136)	(48,948)	(20,396)	(20,396)	(20,396)	(8,156)	0	0	0
2208	City of Fairview	6/30/2021	Proportion	5.5	1.5	279,338	76,182	50,789	50,789	25,393	0	0	0	0
2208	City of Fairview	6/30/2021	Contribution	5.5	1.5	(373,787)	(101,943)	(67,961)	(67,961)	(33,982)	0	0	0	0
2208	City of Fairview	6/30/2020	Proportion	5.4	0.4	(94,549)	(7,004)	(17,509)	(7,004)	0	0	0	0	0
2208	City of Fairview	6/30/2020	Contribution	5.4	0.4	29,763	2,203	5,512	2,203	0	0	0	0	0
2208	City of Fairview	6/30/2019	Proportion	5.3	0.0	(1,562,992)	0	(88,472)	0	0	0	0	0	0
2208	City of Fairview	6/30/2019	Contribution	5.3	0.0	(30,108)	0	(1,703)	0	0	0	0	0	0
2209	City of Monroe	6/30/2024	Proportion	5.4	4.4	(97,422)	(79,381)	(18,041)	(18,041)	(18,041)	(18,041)	(18,041)	(7,217)	0
2209	City of Monroe	6/30/2024	Contribution	5.4	4.4	14,511	11,824	2,687	2,687	2,687	2,687	2,687	1,076	0
2209	City of Monroe	6/30/2023	Proportion	5.3	3.3	(10,663)	(6,639)	(2,012)	(2,012)	(2,012)	(2,012)	(603)	0	0
2209	City of Monroe	6/30/2023	Contribution	5.3	3.3	1,324	824	250	250	250	250	74	0	0
2209	City of Monroe	6/30/2022	Proportion	5.4	2.4	101,412	45,072	18,780	18,780	18,780	7,512	0	0	0
2209	City of Monroe	6/30/2022	Contribution	5.4	2.4	(69)	(30)	(13)	(13)	(13)	(4)	0	0	0
2209	City of Monroe	6/30/2021	Proportion	5.5	1.5	(119,960)	(32,716)	(21,811)	(21,811)	(10,905)	0	0	0	0
2209	City of Monroe	6/30/2021	Contribution	5.5	1.5	1,944	532	353	353	179	0	0	0	0
2209	City of Monroe	6/30/2020	Proportion	5.4	0.4	108,641	8,046	20,119	8,046	0	0	0	0	0
2209	City of Monroe	6/30/2020	Contribution	5.4	0.4	(21,835)	(1,615)	(4,044)	(1,615)	0	0	0	0	0
2209	City of Monroe	6/30/2019	Proportion	5.3	0.0	(25,999)	0	(1,474)	0	0	0	0	0	0
2209	City of Monroe	6/30/2019	Contribution	5.3	0.0	(8,438)	0	(478)	0	0	0	0	0	0
2210	City of Helix	6/30/2024	Proportion	5.4	4.4	(2,611)	(2,127)	(484)	(484)	(484)	(484)	(484)	(191)	0
2210	City of Helix	6/30/2024	Contribution	5.4	4.4	12,445	10,140	2,305	2,305	2,305	2,305	2,305	920	0
2210	City of Helix	6/30/2023	Proportion	5.3	3.3	(12,005)	(7,475)	(2,265)	(2,265)	(2,265)	(2,265)	(680)	0	0
2210	City of Helix	6/30/2023	Contribution	5.3	3.3	4,612	2,872	870	870	870	870	262	0	0
2210	City of Helix	6/30/2022	Proportion	5.4	2.4	(19,660)	(8,737)	(3,641)	(3,641)	(3,641)	(1,455)	0	0	0
2210	City of Helix	6/30/2022	Contribution	5.4	2.4	3,742	1,663	693	693	693	277	0	0	0
2210	City of Helix	6/30/2021	Proportion	5.5	1.5	4,046	1,102	736	736	366	0	0	0	0
2210	City of Helix	6/30/2021	Contribution	5.5	1.5	(2,265)	(617)	(412)	(412)	(205)	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2210	City of Helix	6/30/2020	Proportion	5.4	0.4	(3,650)	(270)	(676)	(270)	0	0	0	0	0
2210	City of Helix	6/30/2020	Contribution	5.4	0.4	(1,627)	(122)	(301)	(122)	0	0	0	0	0
2210	City of Helix	6/30/2019	Proportion	5.3	0.0	9,325	0	530	0	0	0	0	0	0
2210	City of Helix	6/30/2019	Contribution	5.3	0.0	(2,762)	0	(157)	0	0	0	0	0	0
2211	City of Jefferson	6/30/2024	Proportion	5.4	4.4	152,511	124,268	28,243	28,243	28,243	28,243	28,243	11,296	0
2211	City of Jefferson	6/30/2024	Contribution	5.4	4.4	(40,676)	(33,143)	(7,533)	(7,533)	(7,533)	(7,533)	(7,533)	(3,011)	0
2211	City of Jefferson	6/30/2023	Proportion	5.3	3.3	80,813	50,317	15,248	15,248	15,248	15,248	4,573	0	0
2211	City of Jefferson	6/30/2023	Contribution	5.3	3.3	23,055	14,355	4,350	4,350	4,350	4,350	1,305	0	0
2211	City of Jefferson	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2020	Contribution	5.4	0.4	5,255	390	973	390	0	0	0	0	0
2211	City of Jefferson	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2024	Proportion	5.4	4.4	16,888	13,761	3,127	3,127	3,127	3,127	3,127	1,253	0
2212	Town of Lakeview	6/30/2024	Contribution	5.4	4.4	(160,572)	(130,836)	(29,736)	(29,736)	(29,736)	(29,736)	(29,736)	(11,892)	0
2212	Town of Lakeview	6/30/2023	Proportion	5.3	3.3	255,425	159,039	48,193	48,193	48,193	48,193	14,460	0	0
2212	Town of Lakeview	6/30/2023	Contribution	5.3	3.3	(106,650)	(66,404)	(20,123)	(20,123)	(20,123)	(20,123)	(6,035)	0	0
2212	Town of Lakeview	6/30/2022	Proportion	5.4	2.4	71,031	31,569	13,154	13,154	13,154	5,261	0	0	0
2212	Town of Lakeview	6/30/2022	Contribution	5.4	2.4	(94,103)	(41,825)	(17,426)	(17,426)	(17,426)	(6,973)	0	0	0
2212	Town of Lakeview	6/30/2021	Proportion	5.5	1.5	296,849	80,957	53,973	53,973	26,984	0	0	0	0
2212	Town of Lakeview	6/30/2021	Contribution	5.5	1.5	(197,991)	(53,999)	(35,998)	(35,998)	(18,001)	0	0	0	0
2212	Town of Lakeview	6/30/2020	Proportion	5.4	0.4	(450,512)	(33,372)	(83,428)	(33,372)	0	0	0	0	0
2212	Town of Lakeview	6/30/2020	Contribution	5.4	0.4	(5,389)	(399)	(998)	(399)	0	0	0	0	0
2212	Town of Lakeview	6/30/2019	Proportion	5.3	0.0	(62,646)	0	(3,546)	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2019	Contribution	5.3	0.0	(105,990)	0	(6,000)	0	0	0	0	0	0
2213	City of Stanfield	6/30/2024	Proportion	5.4	4.4	267,945	218,326	49,619	49,619	49,619	49,619	49,619	19,850	0
2213	City of Stanfield	6/30/2024	Contribution	5.4	4.4	(74,274)	(60,520)	(13,754)	(13,754)	(13,754)	(13,754)	(13,754)	(5,504)	0
2213	City of Stanfield	6/30/2023	Proportion	5.3	3.3	157,023	97,769	29,627	29,627	29,627	29,627	8,888	0	0
2213	City of Stanfield	6/30/2023	Contribution	5.3	3.3	23,789	14,813	4,488	4,488	4,488	4,488	1,349	0	0
2213	City of Stanfield	6/30/2022	Proportion	5.4	2.4	(88,018)	(39,118)	(16,300)	(16,300)	(16,300)	(6,518)	0	0	0
2213	City of Stanfield	6/30/2022	Contribution	5.4	2.4	13,877	6,167	2,570	2,570	2,570	1,027	0	0	0
2213	City of Stanfield	6/30/2021	Proportion	5.5	1.5	214,873	58,601	39,068	39,068	19,533	0	0	0	0
2213	City of Stanfield	6/30/2021	Contribution	5.5	1.5	(53,076)	(14,476)	(9,650)	(9,650)	(4,826)	0	0	0	0
2213	City of Stanfield	6/30/2020	Proportion	5.4	0.4	(21,208)	(1,573)	(3,927)	(1,573)	0	0	0	0	0
2213	City of Stanfield	6/30/2020	Contribution	5.4	0.4	3,338	248	618	248	0	0	0	0	0
2213	City of Stanfield	6/30/2019	Proportion	5.3	0.0	76,452	0	4,327	0	0	0	0	0	0
2213	City of Stanfield	6/30/2019	Contribution	5.3	0.0	(5,846)	0	(331)	0	0	0	0	0	0
2214	City of Yamhill	6/30/2024	Proportion	5.4	4.4	446,486	363,803	82,683	82,683	82,683	82,683	82,683	33,071	0
2214	City of Yamhill	6/30/2024	Contribution	5.4	4.4	35,581	28,992	6,589	6,589	6,589	6,589	6,589	2,636	0
2214	City of Yamhill	6/30/2023	Proportion	5.3	3.3	(346,688)	(215,862)	(65,413)	(65,413)	(65,413)	(65,413)	(19,623)	0	0
2214	City of Yamhill	6/30/2023	Contribution	5.3	3.3	157,535	98,087	29,724	29,724	29,724	29,724	8,915	0	0
2214	City of Yamhill	6/30/2022	Proportion	5.4	2.4	8,242	3,664	1,526	1,526	1,526	612	0	0	0
2214	City of Yamhill	6/30/2022	Contribution	5.4	2.4	(78,910)	(35,071)	(14,613)	(14,613)	(14,613)	(5,845)	0	0	0
2214	City of Yamhill	6/30/2021	Proportion	5.5	1.5	69,604	18,984	12,655	12,655	6,329	0	0	0	0
2214	City of Yamhill	6/30/2021	Contribution	5.5	1.5	(99,274)	(27,074)	(18,050)	(18,050)	(9,024)	0	0	0	0
2214	City of Yamhill	6/30/2020	Proportion	5.4	0.4	(37,332)	(2,767)	(6,913)	(2,767)	0	0	0	0	0
2214	City of Yamhill	6/30/2020	Contribution	5.4	0.4	(2,555)	(190)	(473)	(190)	0	0	0	0	0
2214	City of Yamhill	6/30/2019	Proportion	5.3	0.0	(40,842)	0	(2,312)	0	0	0	0	0	0
2214	City of Yamhill	6/30/2019	Contribution	5.3	0.0	(21,639)	0	(1,224)	0	0	0	0	0	0
2215	City of Powers	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2024	Contribution	5.4	4.4	1,246	1,015	231	231	231	231	231	91	0
2215	City of Powers	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2023	Contribution	5.3	3.3	12,199	7,595	2,302	2,302	2,302	2,302	689	0	0
2215	City of Powers	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2022	Contribution	5.4	2.4	23,560	10,471	4,363	4,363	4,363	1,745	0	0	0
2215	City of Powers	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2019	Contribution	5.3	0.0	1,100	0	60	0	0	0	0	0	0
2216	City of Brookings	6/30/2024	Proportion	5.4	4.4	(478,250)	(389,685)	(88,565)	(88,565)	(88,565)	(88,565)	(88,565)	(35,425)	0
2216	City of Brookings	6/30/2024	Contribution	5.4	4.4	183,290	149,347	33,943	33,943	33,943	33,943	33,943	13,575	0
2216	City of Brookings	6/30/2023	Proportion	5.3	3.3	(635,489)	(395,681)	(119,904)	(119,904)	(119,904)	(119,904)	(35,969)	0	0
2216	City of Brookings	6/30/2023	Contribution	5.3	3.3	92,151	57,377	17,387	17,387	17,387	17,387	5,216	0	0
2216	City of Brookings	6/30/2022	Proportion	5.4	2.4	488,729	217,214	90,505	90,505	90,505	36,204	0	0	0
2216	City of Brookings	6/30/2022	Contribution	5.4	2.4	(73,811)	(32,804)	(13,669)	(13,669)	(13,669)	(5,466)	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2216	City of Brookings	6/30/2021	Proportion	5.5	1.5	517,578	141,158	94,105	94,105	47,053	0	0	0	0
2216	City of Brookings	6/30/2021	Contribution	5.5	1.5	(536,126)	(146,218)	(97,477)	(97,477)	(48,741)	0	0	0	0
2216	City of Brookings	6/30/2020	Proportion	5.4	0.4	752,944	55,774	139,434	55,774	0	0	0	0	0
2216	City of Brookings	6/30/2020	Contribution	5.4	0.4	5,727	422	1,061	422	0	0	0	0	0
2216	City of Brookings	6/30/2019	Proportion	5.3	0.0	(1,250,467)	0	(70,782)	0	0	0	0	0	0
2216	City of Brookings	6/30/2019	Contribution	5.3	0.0	(5,485)	0	(310)	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2024	Proportion	5.4	4.4	(808,599)	(658,858)	(149,741)	(149,741)	(149,741)	(149,741)	(149,741)	(59,894)	0
2217	City of Sutherlin	6/30/2024	Contribution	5.4	4.4	58,696	47,826	10,870	10,870	10,870	10,870	10,870	4,346	0
2217	City of Sutherlin	6/30/2023	Proportion	5.3	3.3	(796,904)	(496,186)	(150,359)	(150,359)	(150,359)	(150,359)	(45,109)	0	0
2217	City of Sutherlin	6/30/2023	Contribution	5.3	3.3	(35,498)	(22,102)	(6,698)	(6,698)	(6,698)	(6,698)	(2,008)	0	0
2217	City of Sutherlin	6/30/2022	Proportion	5.4	2.4	635,844	282,597	117,749	117,749	117,749	47,099	0	0	0
2217	City of Sutherlin	6/30/2022	Contribution	5.4	2.4	(159,154)	(70,735)	(29,473)	(29,473)	(29,473)	(11,789)	0	0	0
2217	City of Sutherlin	6/30/2021	Proportion	5.5	1.5	341,082	93,022	62,015	62,015	31,007	0	0	0	0
2217	City of Sutherlin	6/30/2021	Contribution	5.5	1.5	(600,283)	(163,715)	(109,142)	(109,142)	(54,573)	0	0	0	0
2217	City of Sutherlin	6/30/2020	Proportion	5.4	0.4	356,210	26,385	65,965	26,385	0	0	0	0	0
2217	City of Sutherlin	6/30/2020	Contribution	5.4	0.4	(118,527)	(8,782)	(21,949)	(8,782)	0	0	0	0	0
2217	City of Sutherlin	6/30/2019	Proportion	5.3	0.0	405,728	0	22,968	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2019	Contribution	5.3	0.0	(186,864)	0	(10,579)	0	0	0	0	0	0
2218	City of Prairie City	6/30/2024	Proportion	5.4	4.4	110,243	89,828	20,415	20,415	20,415	20,415	20,415	8,168	0
2218	City of Prairie City	6/30/2024	Contribution	5.4	4.4	(41,554)	(33,859)	(7,695)	(7,695)	(7,695)	(7,695)	(7,695)	(3,079)	0
2218	City of Prairie City	6/30/2023	Proportion	5.3	3.3	(24,592)	(15,312)	(4,640)	(4,640)	(4,640)	(4,640)	(1,392)	0	0
2218	City of Prairie City	6/30/2023	Contribution	5.3	3.3	(4,600)	(2,864)	(868)	(868)	(868)	(868)	(260)	0	0
2218	City of Prairie City	6/30/2022	Proportion	5.4	2.4	(8,551)	(3,799)	(1,584)	(1,584)	(1,584)	(631)	0	0	0
2218	City of Prairie City	6/30/2022	Contribution	5.4	2.4	(38,575)	(17,143)	(7,144)	(7,144)	(7,144)	(2,855)	0	0	0
2218	City of Prairie City	6/30/2021	Proportion	5.5	1.5	(5,619)	(1,531)	(1,022)	(1,022)	(509)	0	0	0	0
2218	City of Prairie City	6/30/2021	Contribution	5.5	1.5	(110,340)	(30,092)	(20,062)	(20,062)	(10,030)	0	0	0	0
2218	City of Prairie City	6/30/2020	Proportion	5.4	0.4	43,179	3,199	7,996	3,199	0	0	0	0	0
2218	City of Prairie City	6/30/2020	Contribution	5.4	0.4	(40,734)	(3,019)	(7,543)	(3,019)	0	0	0	0	0
2218	City of Prairie City	6/30/2019	Proportion	5.3	0.0	(67,152)	0	(3,802)	0	0	0	0	0	0
2218	City of Prairie City	6/30/2019	Contribution	5.3	0.0	(43,185)	0	(2,445)	0	0	0	0	0	0
2219	City of Sheridan	6/30/2024	Proportion	5.4	4.4	179,979	146,650	33,329	33,329	33,329	33,329	33,329	13,334	0
2219	City of Sheridan	6/30/2024	Contribution	5.4	4.4	8,283	6,749	1,534	1,534	1,534	1,534	1,534	613	0
2219	City of Sheridan	6/30/2023	Proportion	5.3	3.3	(62,026)	(38,620)	(11,703)	(11,703)	(11,703)	(11,703)	(3,511)	0	0
2219	City of Sheridan	6/30/2023	Contribution	5.3	3.3	15,635	9,735	2,950	2,950	2,950	2,950	885	0	0
2219	City of Sheridan	6/30/2022	Proportion	5.4	2.4	14,976	6,657	2,773	2,773	2,773	1,111	0	0	0
2219	City of Sheridan	6/30/2022	Contribution	5.4	2.4	6,942	3,084	1,286	1,286	1,286	512	0	0	0
2219	City of Sheridan	6/30/2021	Proportion	5.5	1.5	31,669	8,637	5,758	5,758	2,879	0	0	0	0
2219	City of Sheridan	6/30/2021	Contribution	5.5	1.5	(142,251)	(38,795)	(25,864)	(25,864)	(12,931)	0	0	0	0
2219	City of Sheridan	6/30/2020	Proportion	5.4	0.4	(48,778)	(3,613)	(9,033)	(3,613)	0	0	0	0	0
2219	City of Sheridan	6/30/2020	Contribution	5.4	0.4	(12,727)	(942)	(2,357)	(942)	0	0	0	0	0
2219	City of Sheridan	6/30/2019	Proportion	5.3	0.0	79,197	0	4,482	0	0	0	0	0	0
2219	City of Sheridan	6/30/2019	Contribution	5.3	0.0	(45,690)	0	(2,585)	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2024	Proportion	5.4	4.4	(111,442)	(90,805)	(20,637)	(20,637)	(20,637)	(20,637)	(20,637)	(8,257)	0
2220	City of Garibaldi	6/30/2024	Contribution	5.4	4.4	72,716	59,250	13,466	13,466	13,466	13,466	13,466	5,386	0
2220	City of Garibaldi	6/30/2023	Proportion	5.3	3.3	(219,776)	(136,842)	(41,467)	(41,467)	(41,467)	(41,467)	(12,441)	0	0
2220	City of Garibaldi	6/30/2023	Contribution	5.3	3.3	27,491	17,117	5,187	5,187	5,187	5,187	1,556	0	0
2220	City of Garibaldi	6/30/2022	Proportion	5.4	2.4	101,590	45,151	18,813	18,813	18,813	7,525	0	0	0
2220	City of Garibaldi	6/30/2022	Contribution	5.4	2.4	(7,554)	(3,357)	(1,399)	(1,399)	(1,399)	(559)	0	0	0
2220	City of Garibaldi	6/30/2021	Proportion	5.5	1.5	324,655	88,543	59,028	59,028	29,515	0	0	0	0
2220	City of Garibaldi	6/30/2021	Contribution	5.5	1.5	(47,777)	(13,029)	(8,687)	(8,687)	(4,342)	0	0	0	0
2220	City of Garibaldi	6/30/2020	Proportion	5.4	0.4	(415,248)	(30,758)	(76,898)	(30,758)	0	0	0	0	0
2220	City of Garibaldi	6/30/2020	Contribution	5.4	0.4	38,774	2,874	7,180	2,874	0	0	0	0	0
2220	City of Garibaldi	6/30/2019	Proportion	5.3	0.0	90,555	0	5,125	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2019	Contribution	5.3	0.0	(23,379)	0	(1,324)	0	0	0	0	0	0
2221	City of Sisters	6/30/2024	Proportion	5.4	4.4	289,228	235,667	53,561	53,561	53,561	53,561	53,561	21,423	0
2221	City of Sisters	6/30/2024	Contribution	5.4	4.4	13,052	10,635	2,417	2,417	2,417	2,417	2,417	967	0
2221	City of Sisters	6/30/2023	Proportion	5.3	3.3	(174,905)	(108,903)	(33,001)	(33,001)	(33,001)	(33,001)	(9,900)	0	0
2221	City of Sisters	6/30/2023	Contribution	5.3	3.3	44,951	27,989	8,481	8,481	8,481	8,481	2,546	0	0
2221	City of Sisters	6/30/2022	Proportion	5.4	2.4	69,402	30,846	12,852	12,852	12,852	5,142	0	0	0
2221	City of Sisters	6/30/2022	Contribution	5.4	2.4	(14,196)	(6,309)	(2,629)	(2,629)	(2,629)	(1,051)	0	0	0
2221	City of Sisters	6/30/2021	Proportion	5.5	1.5	2,182	594	397	397	197	0	0	0	0
2221	City of Sisters	6/30/2021	Contribution	5.5	1.5	(173,614)	(47,350)	(31,566)	(31,566)	(15,784)	0	0	0	0
2221	City of Sisters	6/30/2020	Proportion	5.4	0.4	217,238	16,093	40,229	16,093	0	0	0	0	0
2221	City of Sisters	6/30/2020	Contribution	5.4	0.4	(37,434)	(2,774)	(6,932)	(2,774)	0	0	0	0	0
2221	City of Sisters	6/30/2019	Proportion	5.3	0.0	(126,427)	0	(7,157)	0	0	0	0	0	0
2221	City of Sisters	6/30/2019	Contribution	5.3	0.0	(34,830)	0	(1,970)	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2024	Proportion	5.4	4.4	(263,828)	(214,971)	(48,857)	(48,857)	(48,857)	(48,857)	(48,857)	(19,543)	0
2222	City of Jacksonville	6/30/2024	Contribution	5.4	4.4	127,038	103,512	23,526	23,526	23,526	23,526	23,526	9,408	0
2222	City of Jacksonville	6/30/2023	Proportion	5.3	3.3	(425,343)	(264,837)	(80,253)	(80,253)	(80,253)	(80,253)	(24,078)	0	0
2222	City of Jacksonville	6/30/2023	Contribution	5.3	3.3	53,096	33,060	10,018	10,018	10,018	10,018	3,006	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2222	City of Jacksonville	6/30/2022	Proportion	5.4	2.4	472,841	210,152	87,563	87,563	87,563	35,026	0	0	0
2222	City of Jacksonville	6/30/2022	Contribution	5.4	2.4	(18,717)	(8,319)	(3,466)	(3,466)	(3,466)	(1,387)	0	0	0
2222	City of Jacksonville	6/30/2021	Proportion	5.5	1.5	146,383	39,923	26,615	26,615	13,308	0	0	0	0
2222	City of Jacksonville	6/30/2021	Contribution	5.5	1.5	(183,875)	(50,147)	(33,432)	(33,432)	(16,715)	0	0	0	0
2222	City of Jacksonville	6/30/2020	Proportion	5.4	0.4	473,463	35,073	87,678	35,073	0	0	0	0	0
2222	City of Jacksonville	6/30/2020	Contribution	5.4	0.4	(20,126)	(1,491)	(3,727)	(1,491)	0	0	0	0	0
2222	City of Jacksonville	6/30/2019	Proportion	5.3	0.0	139,666	0	7,906	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2019	Contribution	5.3	0.0	(34,307)	0	(1,942)	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2024	Proportion	5.4	4.4	(110,611)	(90,127)	(20,484)	(20,484)	(20,484)	(20,484)	(20,484)	(8,191)	0
2223	City of Cannon Beach	6/30/2024	Contribution	5.4	4.4	154,357	125,772	28,585	28,585	28,585	28,585	28,585	11,432	0
2223	City of Cannon Beach	6/30/2023	Proportion	5.3	3.3	(405,150)	(252,264)	(76,443)	(76,443)	(76,443)	(76,443)	(22,935)	0	0
2223	City of Cannon Beach	6/30/2023	Contribution	5.3	3.3	119,520	74,418	22,551	22,551	22,551	22,551	6,765	0	0
2223	City of Cannon Beach	6/30/2022	Proportion	5.4	2.4	352,046	156,464	65,194	65,194	65,194	26,076	0	0	0
2223	City of Cannon Beach	6/30/2022	Contribution	5.4	2.4	(27,570)	(12,252)	(5,106)	(5,106)	(5,106)	(2,040)	0	0	0
2223	City of Cannon Beach	6/30/2021	Proportion	5.5	1.5	59,317	16,177	10,785	10,785	5,392	0	0	0	0
2223	City of Cannon Beach	6/30/2021	Contribution	5.5	1.5	(452,426)	(123,390)	(82,259)	(82,259)	(41,131)	0	0	0	0
2223	City of Cannon Beach	6/30/2020	Proportion	5.4	0.4	463,990	34,370	85,924	34,370	0	0	0	0	0
2223	City of Cannon Beach	6/30/2020	Contribution	5.4	0.4	(41,722)	(3,092)	(7,726)	(3,092)	0	0	0	0	0
2223	City of Cannon Beach	6/30/2019	Proportion	5.3	0.0	(62,886)	0	(3,561)	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2019	Contribution	5.3	0.0	(41,706)	0	(2,361)	0	0	0	0	0	0
2224	City of Falls City	6/30/2024	Proportion	5.4	4.4	26,566	21,646	4,920	4,920	4,920	4,920	4,920	1,966	0
2224	City of Falls City	6/30/2024	Contribution	5.4	4.4	7,831	6,381	1,450	1,450	1,450	1,450	1,450	581	0
2224	City of Falls City	6/30/2023	Proportion	5.3	3.3	(42,412)	(26,408)	(8,002)	(8,002)	(8,002)	(8,002)	(2,402)	0	0
2224	City of Falls City	6/30/2023	Contribution	5.3	3.3	13,241	8,245	2,498	2,498	2,498	2,498	751	0	0
2224	City of Falls City	6/30/2022	Proportion	5.4	2.4	(110,100)	(48,933)	(20,389)	(20,389)	(20,389)	(8,155)	0	0	0
2224	City of Falls City	6/30/2022	Contribution	5.4	2.4	(13,539)	(6,018)	(2,507)	(2,507)	(2,507)	(1,004)	0	0	0
2224	City of Falls City	6/30/2021	Proportion	5.5	1.5	94,301	25,717	17,146	17,146	8,571	0	0	0	0
2224	City of Falls City	6/30/2021	Contribution	5.5	1.5	(63,211)	(17,239)	(11,493)	(11,493)	(5,746)	0	0	0	0
2224	City of Falls City	6/30/2020	Proportion	5.4	0.4	12,858	953	2,381	953	0	0	0	0	0
2224	City of Falls City	6/30/2020	Contribution	5.4	0.4	(12,195)	(905)	(2,258)	(905)	0	0	0	0	0
2224	City of Falls City	6/30/2019	Proportion	5.3	0.0	42,698	0	2,418	0	0	0	0	0	0
2224	City of Falls City	6/30/2019	Contribution	5.3	0.0	(10,824)	0	(614)	0	0	0	0	0	0
2225	City of Echo	6/30/2024	Proportion	5.4	4.4	10,097	8,227	1,870	1,870	1,870	1,870	1,870	747	0
2225	City of Echo	6/30/2024	Contribution	5.4	4.4	17,459	14,226	3,233	3,233	3,233	3,233	3,233	1,294	0
2225	City of Echo	6/30/2023	Proportion	5.3	3.3	(106,919)	(66,573)	(20,173)	(20,173)	(20,173)	(20,173)	(6,054)	0	0
2225	City of Echo	6/30/2023	Contribution	5.3	3.3	20,519	12,775	3,872	3,872	3,872	3,872	1,159	0	0
2225	City of Echo	6/30/2022	Proportion	5.4	2.4	(41,361)	(18,384)	(7,659)	(7,659)	(7,659)	(3,066)	0	0	0
2225	City of Echo	6/30/2022	Contribution	5.4	2.4	(3,223)	(1,432)	(597)	(597)	(597)	(238)	0	0	0
2225	City of Echo	6/30/2021	Proportion	5.5	1.5	203,904	55,612	37,073	37,073	18,539	0	0	0	0
2225	City of Echo	6/30/2021	Contribution	5.5	1.5	(38,350)	(10,458)	(6,973)	(6,973)	(3,485)	0	0	0	0
2225	City of Echo	6/30/2020	Proportion	5.4	0.4	(178,480)	(13,220)	(33,052)	(13,220)	0	0	0	0	0
2225	City of Echo	6/30/2020	Contribution	5.4	0.4	32,002	2,372	5,926	2,372	0	0	0	0	0
2225	City of Echo	6/30/2019	Proportion	5.3	0.0	(90,880)	0	(5,145)	0	0	0	0	0	0
2225	City of Echo	6/30/2019	Contribution	5.3	0.0	1,907	0	107	0	0	0	0	0	0
2226	City of Hines	6/30/2024	Proportion	5.4	4.4	95,112	77,499	17,613	17,613	17,613	17,613	17,613	7,047	0
2226	City of Hines	6/30/2024	Contribution	5.4	4.4	33,876	27,603	6,273	6,273	6,273	6,273	6,273	2,511	0
2226	City of Hines	6/30/2023	Proportion	5.3	3.3	(177,924)	(110,782)	(33,571)	(33,571)	(33,571)	(33,571)	(10,069)	0	0
2226	City of Hines	6/30/2023	Contribution	5.3	3.3	40,578	25,266	7,656	7,656	7,656	7,656	2,298	0	0
2226	City of Hines	6/30/2022	Proportion	5.4	2.4	85,458	37,980	15,826	15,826	15,826	6,328	0	0	0
2226	City of Hines	6/30/2022	Contribution	5.4	2.4	(8,310)	(3,693)	(1,539)	(1,539)	(1,539)	(615)	0	0	0
2226	City of Hines	6/30/2021	Proportion	5.5	1.5	13,212	3,604	2,402	2,402	1,202	0	0	0	0
2226	City of Hines	6/30/2021	Contribution	5.5	1.5	(79,662)	(21,726)	(14,484)	(14,484)	(7,242)	0	0	0	0
2226	City of Hines	6/30/2020	Proportion	5.4	0.4	(15,938)	(1,183)	(2,951)	(1,183)	0	0	0	0	0
2226	City of Hines	6/30/2020	Contribution	5.4	0.4	(12,823)	(948)	(2,375)	(948)	0	0	0	0	0
2226	City of Hines	6/30/2019	Proportion	5.3	0.0	(51,918)	0	(2,938)	0	0	0	0	0	0
2226	City of Hines	6/30/2019	Contribution	5.3	0.0	(39,529)	0	(2,239)	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2228	City of Turner	6/30/2024	Proportion	5.4	4.4	(68,110)	(55,497)	(12,613)	(12,613)	(12,613)	(12,613)	(12,613)	(5,045)	0
2228	City of Turner	6/30/2024	Contribution	5.4	4.4	27,948	22,772	5,176	5,176	5,176	5,176	5,176	2,068	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2228	City of Turner	6/30/2023	Proportion	5.3	3.3	56,510	35,186	10,662	10,662	10,662	10,662	3,200	0	0
2228	City of Turner	6/30/2023	Contribution	5.3	3.3	32,570	20,280	6,145	6,145	6,145	6,145	1,845	0	0
2228	City of Turner	6/30/2022	Proportion	5.4	2.4	15,106	6,715	2,797	2,797	2,797	1,121	0	0	0
2228	City of Turner	6/30/2022	Contribution	5.4	2.4	26,031	11,568	4,821	4,821	4,821	1,926	0	0	0
2228	City of Turner	6/30/2021	Proportion	5.5	1.5	41,551	11,331	7,555	7,555	3,776	0	0	0	0
2228	City of Turner	6/30/2021	Contribution	5.5	1.5	(77,181)	(21,049)	(14,033)	(14,033)	(7,016)	0	0	0	0
2228	City of Turner	6/30/2020	Proportion	5.4	0.4	16,023	1,188	2,967	1,188	0	0	0	0	0
2228	City of Turner	6/30/2020	Contribution	5.4	0.4	7,588	563	1,405	563	0	0	0	0	0
2228	City of Turner	6/30/2019	Proportion	5.3	0.0	(36,939)	0	(2,089)	0	0	0	0	0	0
2228	City of Turner	6/30/2019	Contribution	5.3	0.0	(10,741)	0	(606)	0	0	0	0	0	0
2229	City of John Day	6/30/2024	Proportion	5.4	4.4	(301,251)	(245,464)	(55,787)	(55,787)	(55,787)	(55,787)	(55,787)	(22,316)	0
2229	City of John Day	6/30/2024	Contribution	5.4	4.4	(25,749)	(20,981)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(1,909)	0
2229	City of John Day	6/30/2023	Proportion	5.3	3.3	(102,970)	(64,114)	(19,428)	(19,428)	(19,428)	(19,428)	(5,830)	0	0
2229	City of John Day	6/30/2023	Contribution	5.3	3.3	(61,622)	(38,368)	(11,627)	(11,627)	(11,627)	(11,627)	(3,487)	0	0
2229	City of John Day	6/30/2022	Proportion	5.4	2.4	(136,246)	(60,553)	(25,231)	(25,231)	(25,231)	(10,091)	0	0	0
2229	City of John Day	6/30/2022	Contribution	5.4	2.4	(78,147)	(34,731)	(14,472)	(14,472)	(14,472)	(5,787)	0	0	0
2229	City of John Day	6/30/2021	Proportion	5.5	1.5	232,971	63,539	42,358	42,358	21,181	0	0	0	0
2229	City of John Day	6/30/2021	Contribution	5.5	1.5	(178,553)	(48,697)	(32,464)	(32,464)	(16,233)	0	0	0	0
2229	City of John Day	6/30/2020	Proportion	5.4	0.4	(58,713)	(4,348)	(10,873)	(4,348)	0	0	0	0	0
2229	City of John Day	6/30/2020	Contribution	5.4	0.4	(6,897)	(512)	(1,277)	(512)	0	0	0	0	0
2229	City of John Day	6/30/2019	Proportion	5.3	0.0	(191,613)	0	(10,848)	0	0	0	0	0	0
2229	City of John Day	6/30/2019	Contribution	5.3	0.0	(47,391)	0	(2,681)	0	0	0	0	0	0
2230	City of Union	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2230	City of Union	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2230	City of Union	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2230	City of Union	6/30/2023	Contribution	5.3	3.3	22	14	4	4	4	4	2	0	0
2231	City of Banks	6/30/2024	Proportion	5.4	4.4	110,224	89,812	20,412	20,412	20,412	20,412	20,412	8,164	0
2231	City of Banks	6/30/2024	Contribution	5.4	4.4	(1,494)	(1,217)	(277)	(277)	(277)	(277)	(277)	(109)	0
2231	City of Banks	6/30/2023	Proportion	5.3	3.3	(58,517)	(36,435)	(11,041)	(11,041)	(11,041)	(11,041)	(3,312)	0	0
2231	City of Banks	6/30/2023	Contribution	5.3	3.3	17,421	10,847	3,287	3,287	3,287	3,287	986	0	0
2231	City of Banks	6/30/2022	Proportion	5.4	2.4	(92,496)	(41,109)	(17,129)	(17,129)	(17,129)	(6,851)	0	0	0
2231	City of Banks	6/30/2022	Contribution	5.4	2.4	5,456	2,426	1,010	1,010	1,010	406	0	0	0
2231	City of Banks	6/30/2021	Proportion	5.5	1.5	(23,799)	(6,491)	(4,327)	(4,327)	(2,164)	0	0	0	0
2231	City of Banks	6/30/2021	Contribution	5.5	1.5	(68,517)	(18,685)	(12,458)	(12,458)	(6,227)	0	0	0	0
2231	City of Banks	6/30/2020	Proportion	5.4	0.4	114,268	8,463	21,161	8,463	0	0	0	0	0
2231	City of Banks	6/30/2020	Contribution	5.4	0.4	(30,008)	(2,223)	(5,557)	(2,223)	0	0	0	0	0
2231	City of Banks	6/30/2019	Proportion	5.3	0.0	78,667	0	4,452	0	0	0	0	0	0
2231	City of Banks	6/30/2019	Contribution	5.3	0.0	(23,315)	0	(1,320)	0	0	0	0	0	0
2232	City of Joseph	6/30/2024	Proportion	5.4	4.4	26,025	21,206	4,819	4,819	4,819	4,819	4,819	1,930	0
2232	City of Joseph	6/30/2024	Contribution	5.4	4.4	26,423	21,530	4,893	4,893	4,893	4,893	4,893	1,958	0
2232	City of Joseph	6/30/2023	Proportion	5.3	3.3	86,591	53,915	16,338	16,338	16,338	16,338	4,901	0	0
2232	City of Joseph	6/30/2023	Contribution	5.3	3.3	27,746	17,276	5,235	5,235	5,235	5,235	1,571	0	0
2232	City of Joseph	6/30/2022	Proportion	5.4	2.4	(61,618)	(27,385)	(11,411)	(11,411)	(11,411)	(4,563)	0	0	0
2232	City of Joseph	6/30/2022	Contribution	5.4	2.4	31,718	14,096	5,874	5,874	5,874	2,348	0	0	0
2232	City of Joseph	6/30/2021	Proportion	5.5	1.5	(28,054)	(7,650)	(5,101)	(5,101)	(2,549)	0	0	0	0
2232	City of Joseph	6/30/2021	Contribution	5.5	1.5	(38,430)	(10,482)	(6,987)	(6,987)	(3,495)	0	0	0	0
2232	City of Joseph	6/30/2020	Proportion	5.4	0.4	171,114	12,674	31,688	12,674	0	0	0	0	0
2232	City of Joseph	6/30/2020	Contribution	5.4	0.4	233	18	43	18	0	0	0	0	0
2232	City of Joseph	6/30/2019	Proportion	5.3	0.0	(36,204)	0	(2,049)	0	0	0	0	0	0
2232	City of Joseph	6/30/2019	Contribution	5.3	0.0	20,140	0	1,140	0	0	0	0	0	0
2233	City of Lafayette	6/30/2024	Proportion	5.4	4.4	111,535	90,880	20,655	20,655	20,655	20,655	20,655	8,260	0
2233	City of Lafayette	6/30/2024	Contribution	5.4	4.4	(23,654)	(19,274)	(4,380)	(4,380)	(4,380)	(4,380)	(4,380)	(1,754)	0
2233	City of Lafayette	6/30/2023	Proportion	5.3	3.3	(126,071)	(78,497)	(23,787)	(23,787)	(23,787)	(23,787)	(7,136)	0	0
2233	City of Lafayette	6/30/2023	Contribution	5.3	3.3	26,066	16,230	4,918	4,918	4,918	4,918	1,476	0	0
2233	City of Lafayette	6/30/2022	Proportion	5.4	2.4	(4,960)	(2,203)	(919)	(919)	(919)	(365)	0	0	0
2233	City of Lafayette	6/30/2022	Contribution	5.4	2.4	(12,655)	(5,623)	(2,344)	(2,344)	(2,344)	(935)	0	0	0
2233	City of Lafayette	6/30/2021	Proportion	5.5	1.5	131,995	35,999	23,999	23,999	12,000	0	0	0	0
2233	City of Lafayette	6/30/2021	Contribution	5.5	1.5	(109,862)	(29,962)	(19,975)	(19,975)	(9,987)	0	0	0	0
2233	City of Lafayette	6/30/2020	Proportion	5.4	0.4	(142,911)	(10,586)	(26,465)	(10,586)	0	0	0	0	0
2233	City of Lafayette	6/30/2020	Contribution	5.4	0.4	6,791	501	1,258	501	0	0	0	0	0
2233	City of Lafayette	6/30/2019	Proportion	5.3	0.0	204,557	0	11,577	0	0	0	0	0	0
2233	City of Lafayette	6/30/2019	Contribution	5.3	0.0	(40,834)	0	(2,309)	0	0	0	0	0	0
2234	City of Aumsville	6/30/2024	Proportion	5.4	4.4	(17,288)	(14,087)	(3,201)	(3,201)	(3,201)	(3,201)	(3,201)	(1,283)	0
2234	City of Aumsville	6/30/2024	Contribution	5.4	4.4	6,692	5,453	1,239	1,239	1,239	1,239	1,239	497	0
2234	City of Aumsville	6/30/2023	Proportion	5.3	3.3	(132,150)	(82,282)	(24,934)	(24,934)	(24,934)	(24,934)	(7,480)	0	0
2234	City of Aumsville	6/30/2023	Contribution	5.3	3.3	13,125	8,173	2,476	2,476	2,476	2,476	745	0	0
2234	City of Aumsville	6/30/2022	Proportion	5.4	2.4	(9,793)	(4,351)	(1,814)	(1,814)	(1,814)	(723)	0	0	0
2234	City of Aumsville	6/30/2022	Contribution	5.4	2.4	(31,495)	(13,999)	(5,832)	(5,832)	(5,832)	(2,335)	0	0	0
2234	City of Aumsville	6/30/2021	Proportion	5.5	1.5	102,662	27,998	18,666	18,666	9,332	0	0	0	0
2234	City of Aumsville	6/30/2021	Contribution	5.5	1.5	(225,284)	(61,440)	(40,961)	(40,961)	(20,479)	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2234	City of Aumsville	6/30/2020	Proportion	5.4	0.4	225,044	16,669	41,675	16,669	0	0	0	0	0
2234	City of Aumsville	6/30/2020	Contribution	5.4	0.4	(2,374)	(174)	(440)	(174)	0	0	0	0	0
2234	City of Aumsville	6/30/2019	Proportion	5.3	0.0	(97,385)	0	(5,510)	0	0	0	0	0	0
2234	City of Aumsville	6/30/2019	Contribution	5.3	0.0	(34,109)	0	(1,929)	0	0	0	0	0	0
2235	City of Amity	6/30/2024	Proportion	5.4	4.4	(150,022)	(122,240)	(27,782)	(27,782)	(27,782)	(27,782)	(27,782)	(11,112)	0
2235	City of Amity	6/30/2024	Contribution	5.4	4.4	23,087	18,812	4,275	4,275	4,275	4,275	4,275	1,712	0
2235	City of Amity	6/30/2023	Proportion	5.3	3.3	(87,472)	(54,464)	(16,504)	(16,504)	(16,504)	(16,504)	(4,952)	0	0
2235	City of Amity	6/30/2023	Contribution	5.3	3.3	(14,758)	(9,188)	(2,785)	(2,785)	(2,785)	(2,785)	(833)	0	0
2235	City of Amity	6/30/2022	Proportion	5.4	2.4	30,002	13,334	5,556	5,556	5,556	2,222	0	0	0
2235	City of Amity	6/30/2022	Contribution	5.4	2.4	(45,634)	(20,281)	(8,451)	(8,451)	(8,451)	(3,379)	0	0	0
2235	City of Amity	6/30/2021	Proportion	5.5	1.5	230,544	62,876	41,917	41,917	20,959	0	0	0	0
2235	City of Amity	6/30/2021	Contribution	5.5	1.5	(80,471)	(21,947)	(14,631)	(14,631)	(7,316)	0	0	0	0
2235	City of Amity	6/30/2020	Proportion	5.4	0.4	(87,083)	(6,453)	(16,126)	(6,453)	0	0	0	0	0
2235	City of Amity	6/30/2020	Contribution	5.4	0.4	4,059	299	752	299	0	0	0	0	0
2235	City of Amity	6/30/2019	Proportion	5.3	0.0	(56,495)	0	(3,200)	0	0	0	0	0	0
2235	City of Amity	6/30/2019	Contribution	5.3	0.0	(18,902)	0	(1,072)	0	0	0	0	0	0
2236	City of Creswell	6/30/2024	Proportion	5.4	4.4	(31,934)	(26,020)	(5,914)	(5,914)	(5,914)	(5,914)	(5,914)	(2,364)	0
2236	City of Creswell	6/30/2024	Contribution	5.4	4.4	25,128	20,475	4,653	4,653	4,653	4,653	4,653	1,863	0
2236	City of Creswell	6/30/2023	Proportion	5.3	3.3	(302,091)	(188,095)	(56,998)	(56,998)	(56,998)	(56,998)	(17,101)	0	0
2236	City of Creswell	6/30/2023	Contribution	5.3	3.3	49,568	30,864	9,352	9,352	9,352	9,352	2,808	0	0
2236	City of Creswell	6/30/2022	Proportion	5.4	2.4	183,998	81,776	34,074	34,074	34,074	13,628	0	0	0
2236	City of Creswell	6/30/2022	Contribution	5.4	2.4	(5,811)	(2,583)	(1,076)	(1,076)	(1,076)	(431)	0	0	0
2236	City of Creswell	6/30/2021	Proportion	5.5	1.5	164,986	44,998	29,997	29,997	15,001	0	0	0	0
2236	City of Creswell	6/30/2021	Contribution	5.5	1.5	(175,495)	(47,863)	(31,908)	(31,908)	(15,955)	0	0	0	0
2236	City of Creswell	6/30/2020	Proportion	5.4	0.4	39,483	2,923	7,312	2,923	0	0	0	0	0
2236	City of Creswell	6/30/2020	Contribution	5.4	0.4	23,128	1,713	4,283	1,713	0	0	0	0	0
2236	City of Creswell	6/30/2019	Proportion	5.3	0.0	(120,479)	0	(6,819)	0	0	0	0	0	0
2236	City of Creswell	6/30/2019	Contribution	5.3	0.0	(37,039)	0	(2,099)	0	0	0	0	0	0
2237	City of Troutdale	6/30/2024	Proportion	5.4	4.4	(141,970)	(115,679)	(26,291)	(26,291)	(26,291)	(26,291)	(26,291)	(10,515)	0
2237	City of Troutdale	6/30/2024	Contribution	5.4	4.4	59,823	48,745	11,078	11,078	11,078	11,078	11,078	4,433	0
2237	City of Troutdale	6/30/2023	Proportion	5.3	3.3	(137,734)	(85,758)	(25,988)	(25,988)	(25,988)	(25,988)	(7,794)	0	0
2237	City of Troutdale	6/30/2023	Contribution	5.3	3.3	(7,091)	(4,415)	(1,338)	(1,338)	(1,338)	(1,338)	(401)	0	0
2237	City of Troutdale	6/30/2022	Proportion	5.4	2.4	199,620	88,719	36,967	36,967	36,967	14,785	0	0	0
2237	City of Troutdale	6/30/2022	Contribution	5.4	2.4	(158,929)	(70,636)	(29,431)	(29,431)	(29,431)	(11,774)	0	0	0
2237	City of Troutdale	6/30/2021	Proportion	5.5	1.5	638,361	174,097	116,066	116,066	58,031	0	0	0	0
2237	City of Troutdale	6/30/2021	Contribution	5.5	1.5	(730,563)	(199,243)	(132,830)	(132,830)	(66,413)	0	0	0	0
2237	City of Troutdale	6/30/2020	Proportion	5.4	0.4	1,432,213	106,088	265,225	106,088	0	0	0	0	0
2237	City of Troutdale	6/30/2020	Contribution	5.4	0.4	(167,839)	(12,434)	(31,081)	(12,434)	0	0	0	0	0
2237	City of Troutdale	6/30/2019	Proportion	5.3	0.0	(206,030)	0	(11,660)	0	0	0	0	0	0
2237	City of Troutdale	6/30/2019	Contribution	5.3	0.0	(115,290)	0	(6,525)	0	0	0	0	0	0
2238	City of Warrenton	6/30/2024	Proportion	5.4	4.4	(788)	(642)	(146)	(146)	(146)	(146)	(146)	(58)	0
2238	City of Warrenton	6/30/2024	Contribution	5.4	4.4	141,161	115,020	26,141	26,141	26,141	26,141	26,141	10,456	0
2238	City of Warrenton	6/30/2023	Proportion	5.3	3.3	(571,808)	(356,032)	(107,888)	(107,888)	(107,888)	(107,888)	(32,368)	0	0
2238	City of Warrenton	6/30/2023	Contribution	5.3	3.3	121,804	75,840	22,982	22,982	22,982	22,982	6,894	0	0
2238	City of Warrenton	6/30/2022	Proportion	5.4	2.4	67,911	30,183	12,576	12,576	12,576	5,031	0	0	0
2238	City of Warrenton	6/30/2022	Contribution	5.4	2.4	(27,538)	(12,238)	(5,100)	(5,100)	(5,100)	(2,038)	0	0	0
2238	City of Warrenton	6/30/2021	Proportion	5.5	1.5	53,814	14,678	9,784	9,784	4,894	0	0	0	0
2238	City of Warrenton	6/30/2021	Contribution	5.5	1.5	(519,595)	(141,707)	(94,472)	(94,472)	(47,235)	0	0	0	0
2238	City of Warrenton	6/30/2020	Proportion	5.4	0.4	(507,709)	(37,609)	(94,020)	(37,609)	0	0	0	0	0
2238	City of Warrenton	6/30/2020	Contribution	5.4	0.4	15,775	1,170	2,921	1,170	0	0	0	0	0
2238	City of Warrenton	6/30/2019	Proportion	5.3	0.0	579,160	0	32,785	0	0	0	0	0	0
2238	City of Warrenton	6/30/2019	Contribution	5.3	0.0	(120,845)	0	(6,840)	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2024	Proportion	5.4	4.4	138,466	112,824	25,642	25,642	25,642	25,642	25,642	10,256	0
2240	City of Wilsonville	6/30/2024	Contribution	5.4	4.4	367,864	299,741	68,123	68,123	68,123	68,123	68,123	27,249	0
2240	City of Wilsonville	6/30/2023	Proportion	5.3	3.3	(667,982)	(415,914)	(126,034)	(126,034)	(126,034)	(126,034)	(37,812)	0	0
2240	City of Wilsonville	6/30/2023	Contribution	5.3	3.3	321,154	199,964	60,595	60,595	60,595	60,595	18,179	0	0
2240	City of Wilsonville	6/30/2022	Proportion	5.4	2.4	(979,920)	(435,519)	(181,467)	(181,467)	(181,467)	(72,585)	0	0	0
2240	City of Wilsonville	6/30/2022	Contribution	5.4	2.4	108,462	48,204	20,086	20,086	20,086	8,032	0	0	0
2240	City of Wilsonville	6/30/2021	Proportion	5.5	1.5	570,442	155,574	103,717	103,717	51,857	0	0	0	0
2240	City of Wilsonville	6/30/2021	Contribution	5.5	1.5	(1,887,074)	(514,658)	(343,104)	(343,104)	(171,554)	0	0	0	0
2240	City of Wilsonville	6/30/2020	Proportion	5.4	0.4	1,112,992	82,442	206,110	82,442	0	0	0	0	0
2240	City of Wilsonville	6/30/2020	Contribution	5.4	0.4	49,535	3,670	9,173	3,670	0	0	0	0	0
2240	City of Wilsonville	6/30/2019	Proportion	5.3	0.0	(1,835,605)	0	(103,900)	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2019	Contribution	5.3	0.0	4,304,219	0	243,634	0	0	0	0	0	0
2241	City of Bay City	6/30/2024	Proportion	5.4	4.4	(240,719)	(196,141)	(44,578)	(44,578)	(44,578)	(44,578)	(44,578)	(17,829)	0
2241	City of Bay City	6/30/2024	Contribution	5.4	4.4	55,151	44,938	10,213	10,213	10,213	10,213	10,213	4,086	0
2241	City of Bay City	6/30/2023	Proportion	5.3	3.3	(1,033)	(643)	(195)	(195)	(195)	(195)	(58)	0	0
2241	City of Bay City	6/30/2023	Contribution	5.3	3.3	266	166	50	50	50	50	16	0	0
2241	City of Bay City	6/30/2022	Proportion	5.4	2.4	308,363	137,051	57,104	57,104	57,104	22,843	0	0	0
2241	City of Bay City	6/30/2022	Contribution	5.4	2.4	(2,650)	(1,177)	(491)	(491)	(491)	(195)	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2241	City of Bay City	6/30/2021	Proportion	5.5	1.5	170,547	46,511	31,009	31,009	15,502	0	0	0	0
2241	City of Bay City	6/30/2021	Contribution	5.5	1.5	(70,424)	(19,208)	(12,804)	(12,804)	(6,404)	0	0	0	0
2241	City of Bay City	6/30/2020	Proportion	5.4	0.4	(173,743)	(12,868)	(32,175)	(12,868)	0	0	0	0	0
2241	City of Bay City	6/30/2020	Contribution	5.4	0.4	205	15	38	15	0	0	0	0	0
2241	City of Bay City	6/30/2019	Proportion	5.3	0.0	128,431	0	7,271	0	0	0	0	0	0
2241	City of Bay City	6/30/2019	Contribution	5.3	0.0	(31,412)	0	(1,777)	0	0	0	0	0	0
2242	City of Gaston	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2023	Contribution	5.3	3.3	8,985	5,595	1,695	1,695	1,695	1,695	510	0	0
2242	City of Gaston	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2022	Contribution	5.4	2.4	2,019	897	374	374	374	149	0	0	0
2242	City of Gaston	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2019	Contribution	5.3	0.0	37,929	0	2,149	0	0	0	0	0	0
2243	City Of Brownsville	6/30/2024	Proportion	5.4	4.4	(14,969)	(12,197)	(2,772)	(2,772)	(2,772)	(2,772)	(2,772)	(1,109)	0
2243	City Of Brownsville	6/30/2024	Contribution	5.4	4.4	(75,413)	(61,448)	(13,965)	(13,965)	(13,965)	(13,965)	(13,965)	(5,588)	0
2243	City Of Brownsville	6/30/2023	Proportion	5.3	3.3	(210,125)	(130,833)	(39,646)	(39,646)	(39,646)	(39,646)	(11,895)	0	0
2243	City Of Brownsville	6/30/2023	Contribution	5.3	3.3	(67,184)	(41,832)	(12,676)	(12,676)	(12,676)	(12,676)	(3,804)	0	0
2243	City Of Brownsville	6/30/2022	Proportion	5.4	2.4	216,537	96,240	40,099	40,099	40,099	16,042	0	0	0
2243	City Of Brownsville	6/30/2022	Contribution	5.4	2.4	(95,305)	(42,358)	(17,649)	(17,649)	(17,649)	(7,060)	0	0	0
2243	City Of Brownsville	6/30/2021	Proportion	5.5	1.5	(35,225)	(9,605)	(6,405)	(6,405)	(3,200)	0	0	0	0
2243	City Of Brownsville	6/30/2021	Contribution	5.5	1.5	(102,413)	(27,929)	(18,621)	(18,621)	(9,308)	0	0	0	0
2243	City Of Brownsville	6/30/2020	Proportion	5.4	0.4	80,580	5,970	14,922	5,970	0	0	0	0	0
2243	City Of Brownsville	6/30/2020	Contribution	5.4	0.4	(59,474)	(4,404)	(11,014)	(4,404)	0	0	0	0	0
2243	City Of Brownsville	6/30/2019	Proportion	5.3	0.0	(75,800)	0	(4,290)	0	0	0	0	0	0
2243	City Of Brownsville	6/30/2019	Contribution	5.3	0.0	(52,467)	0	(2,972)	0	0	0	0	0	0
2244	City of Lakeside	6/30/2024	Proportion	5.4	4.4	(125,601)	(102,342)	(23,259)	(23,259)	(23,259)	(23,259)	(23,259)	(9,306)	0
2244	City of Lakeside	6/30/2024	Contribution	5.4	4.4	(26,816)	(21,850)	(4,966)	(4,966)	(4,966)	(4,966)	(4,966)	(1,986)	0
2244	City of Lakeside	6/30/2023	Proportion	5.3	3.3	122,397	76,209	23,094	23,094	23,094	23,094	6,927	0	0
2244	City of Lakeside	6/30/2023	Contribution	5.3	3.3	(35,756)	(22,264)	(6,746)	(6,746)	(6,746)	(6,746)	(2,026)	0	0
2244	City of Lakeside	6/30/2022	Proportion	5.4	2.4	(63,085)	(28,039)	(11,682)	(11,682)	(11,682)	(4,675)	0	0	0
2244	City of Lakeside	6/30/2022	Contribution	5.4	2.4	(18,786)	(8,349)	(3,479)	(3,479)	(3,479)	(1,391)	0	0	0
2244	City of Lakeside	6/30/2021	Proportion	5.5	1.5	88,883	24,239	16,161	16,161	8,078	0	0	0	0
2244	City of Lakeside	6/30/2021	Contribution	5.5	1.5	(54,473)	(14,857)	(9,904)	(9,904)	(4,953)	0	0	0	0
2244	City of Lakeside	6/30/2020	Proportion	5.4	0.4	(32,752)	(2,427)	(6,065)	(2,427)	0	0	0	0	0
2244	City of Lakeside	6/30/2020	Contribution	5.4	0.4	(4,162)	(307)	(771)	(307)	0	0	0	0	0
2244	City of Lakeside	6/30/2019	Proportion	5.3	0.0	(45,892)	0	(2,597)	0	0	0	0	0	0
2244	City of Lakeside	6/30/2019	Contribution	5.3	0.0	(15,933)	0	(903)	0	0	0	0	0	0
2245	City of Dundee	6/30/2024	Proportion	5.4	4.4	300,112	244,536	55,576	55,576	55,576	55,576	55,576	22,232	0
2245	City of Dundee	6/30/2024	Contribution	5.4	4.4	(15,100)	(12,304)	(2,796)	(2,796)	(2,796)	(2,796)	(2,796)	(1,120)	0
2245	City of Dundee	6/30/2023	Proportion	5.3	3.3	204,260	127,180	38,540	38,540	38,540	38,540	11,560	0	0
2245	City of Dundee	6/30/2023	Contribution	5.3	3.3	23,642	14,720	4,461	4,461	4,461	4,461	1,337	0	0
2245	City of Dundee	6/30/2022	Proportion	5.4	2.4	(17,670)	(7,854)	(3,272)	(3,272)	(3,272)	(1,310)	0	0	0
2245	City of Dundee	6/30/2022	Contribution	5.4	2.4	31,644	14,064	5,860	5,860	5,860	2,344	0	0	0
2245	City of Dundee	6/30/2021	Proportion	5.5	1.5	(1,739)	(475)	(316)	(316)	(159)	0	0	0	0
2245	City of Dundee	6/30/2021	Contribution	5.5	1.5	(70,457)	(19,217)	(12,810)	(12,810)	(6,407)	0	0	0	0
2245	City of Dundee	6/30/2020	Proportion	5.4	0.4	(262,014)	(19,409)	(48,521)	(19,409)	0	0	0	0	0
2245	City of Dundee	6/30/2020	Contribution	5.4	0.4	394,439	29,219	73,044	29,219	0	0	0	0	0
2245	City of Dundee	6/30/2019	Proportion	5.3	0.0	(50,909)	0	(2,884)	0	0	0	0	0	0
2245	City of Dundee	6/30/2019	Contribution	5.3	0.0	(20,509)	0	(1,159)	0	0	0	0	0	0
2246	City of Merrill	6/30/2024	Proportion	5.4	4.4	57,629	46,957	10,672	10,672	10,672	10,672	10,672	4,269	0
2246	City of Merrill	6/30/2024	Contribution	5.4	4.4	(5,006)	(4,079)	(927)	(927)	(927)	(927)	(927)	(371)	0
2246	City of Merrill	6/30/2023	Proportion	5.3	3.3	(52,216)	(32,512)	(9,852)	(9,852)	(9,852)	(9,852)	(2,956)	0	0
2246	City of Merrill	6/30/2023	Contribution	5.3	3.3	1,750	1,090	330	330	330	330	100	0	0
2246	City of Merrill	6/30/2022	Proportion	5.4	2.4	(36,837)	(16,371)	(6,822)	(6,822)	(6,822)	(2,727)	0	0	0
2246	City of Merrill	6/30/2022	Contribution	5.4	2.4	(5,083)	(2,260)	(941)	(941)	(941)	(378)	0	0	0
2246	City of Merrill	6/30/2021	Proportion	5.5	1.5	12,052	3,288	2,191	2,191	1,097	0	0	0	0
2246	City of Merrill	6/30/2021	Contribution	5.5	1.5	(18,212)	(4,968)	(3,311)	(3,311)	(1,657)	0	0	0	0
2246	City of Merrill	6/30/2020	Proportion	5.4	0.4	12,812	947	2,373	947	0	0	0	0	0
2246	City of Merrill	6/30/2020	Contribution	5.4	0.4	(1,791)	(131)	(332)	(131)	0	0	0	0	0
2246	City of Merrill	6/30/2019	Proportion	5.3	0.0	(22,550)	0	(1,275)	0	0	0	0	0	0
2246	City of Merrill	6/30/2019	Contribution	5.3	0.0	507	0	27	0	0	0	0	0	0
2247	City of Malin	6/30/2024	Proportion	5.4	4.4	65,998	53,776	12,222	12,222	12,222	12,222	12,222	4,888	0
2247	City of Malin	6/30/2024	Contribution	5.4	4.4	29,040	23,662	5,378	5,378	5,378	5,378	5,378	2,150	0
2247	City of Malin	6/30/2023	Proportion	5.3	3.3	20,475	12,749	3,863	3,863	3,863	3,863	1,160	0	0
2247	City of Malin	6/30/2023	Contribution	5.3	3.3	21,975	13,683	4,146	4,146	4,146	4,146	1,245	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2247	City of Malin	6/30/2022	Proportion	5.4	2.4	81,707	36,314	15,131	15,131	15,131	6,052	0	0	0
2247	City of Malin	6/30/2022	Contribution	5.4	2.4	(1,144)	(508)	(212)	(212)	(212)	(84)	0	0	0
2247	City of Malin	6/30/2021	Proportion	5.5	1.5	(33,739)	(9,203)	(6,134)	(6,134)	(3,069)	0	0	0	0
2247	City of Malin	6/30/2021	Contribution	5.5	1.5	7,043	1,919	1,281	1,281	638	0	0	0	0
2247	City of Malin	6/30/2020	Proportion	5.4	0.4	18,258	1,353	3,381	1,353	0	0	0	0	0
2247	City of Malin	6/30/2020	Contribution	5.4	0.4	19,800	1,465	3,667	1,465	0	0	0	0	0
2247	City of Malin	6/30/2019	Proportion	5.3	0.0	(77,624)	0	(4,394)	0	0	0	0	0	0
2247	City of Malin	6/30/2019	Contribution	5.3	0.0	992	0	57	0	0	0	0	0	0
2248	City of Fossil	6/30/2024	Proportion	5.4	4.4	(13,814)	(11,256)	(2,558)	(2,558)	(2,558)	(2,558)	(2,558)	(1,024)	0
2248	City of Fossil	6/30/2024	Contribution	5.4	4.4	2,229	1,816	413	413	413	413	413	164	0
2248	City of Fossil	6/30/2023	Proportion	5.3	3.3	12,270	7,640	2,315	2,315	2,315	2,315	695	0	0
2248	City of Fossil	6/30/2023	Contribution	5.3	3.3	(1,214)	(756)	(229)	(229)	(229)	(229)	(69)	0	0
2248	City of Fossil	6/30/2022	Proportion	5.4	2.4	(2,809)	(1,249)	(520)	(520)	(520)	(209)	0	0	0
2248	City of Fossil	6/30/2022	Contribution	5.4	2.4	(4,902)	(2,178)	(908)	(908)	(908)	(362)	0	0	0
2248	City of Fossil	6/30/2021	Proportion	5.5	1.5	(49,938)	(13,618)	(9,080)	(9,080)	(4,538)	0	0	0	0
2248	City of Fossil	6/30/2021	Contribution	5.5	1.5	(22,707)	(6,191)	(4,129)	(4,129)	(2,062)	0	0	0	0
2248	City of Fossil	6/30/2020	Proportion	5.4	0.4	33,894	2,509	6,277	2,509	0	0	0	0	0
2248	City of Fossil	6/30/2020	Contribution	5.4	0.4	(23,401)	(1,731)	(4,334)	(1,731)	0	0	0	0	0
2248	City of Fossil	6/30/2019	Proportion	5.3	0.0	20,744	0	1,174	0	0	0	0	0	0
2248	City of Fossil	6/30/2019	Contribution	5.3	0.0	(20,701)	0	(1,171)	0	0	0	0	0	0
2249	City of Phoenix	6/30/2024	Proportion	5.4	4.4	(233,216)	(190,028)	(43,188)	(43,188)	(43,188)	(43,188)	(43,188)	(17,276)	0
2249	City of Phoenix	6/30/2024	Contribution	5.4	4.4	(90,818)	(74,000)	(16,818)	(16,818)	(16,818)	(16,818)	(16,818)	(6,728)	0
2249	City of Phoenix	6/30/2023	Proportion	5.3	3.3	576,246	358,794	108,726	108,726	108,726	108,726	32,616	0	0
2249	City of Phoenix	6/30/2023	Contribution	5.3	3.3	(78,832)	(49,084)	(14,874)	(14,874)	(14,874)	(14,874)	(4,462)	0	0
2249	City of Phoenix	6/30/2022	Proportion	5.4	2.4	217,211	96,539	40,224	40,224	40,224	16,091	0	0	0
2249	City of Phoenix	6/30/2022	Contribution	5.4	2.4	(46,844)	(20,819)	(8,675)	(8,675)	(8,675)	(3,469)	0	0	0
2249	City of Phoenix	6/30/2021	Proportion	5.5	1.5	(151,953)	(41,441)	(27,628)	(27,628)	(13,813)	0	0	0	0
2249	City of Phoenix	6/30/2021	Contribution	5.5	1.5	(175,381)	(47,833)	(31,887)	(31,887)	(15,946)	0	0	0	0
2249	City of Phoenix	6/30/2020	Proportion	5.4	0.4	(125,699)	(9,309)	(23,278)	(9,309)	0	0	0	0	0
2249	City of Phoenix	6/30/2020	Contribution	5.4	0.4	(54,226)	(4,016)	(10,042)	(4,016)	0	0	0	0	0
2249	City of Phoenix	6/30/2019	Proportion	5.3	0.0	68,842	0	3,897	0	0	0	0	0	0
2249	City of Phoenix	6/30/2019	Contribution	5.3	0.0	(117,763)	0	(6,668)	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2024	Proportion	5.4	4.4	32,596	26,560	6,036	6,036	6,036	6,036	6,036	2,416	0
2250	City of Gold Beach	6/30/2024	Contribution	5.4	4.4	(12,395)	(10,100)	(2,295)	(2,295)	(2,295)	(2,295)	(2,295)	(920)	0
2250	City of Gold Beach	6/30/2023	Proportion	5.3	3.3	18,584	11,572	3,506	3,506	3,506	3,506	1,054	0	0
2250	City of Gold Beach	6/30/2023	Contribution	5.3	3.3	5,245	3,265	990	990	990	990	295	0	0
2250	City of Gold Beach	6/30/2022	Proportion	5.4	2.4	45,663	20,295	8,456	8,456	8,456	3,383	0	0	0
2250	City of Gold Beach	6/30/2022	Contribution	5.4	2.4	(14,683)	(6,526)	(2,719)	(2,719)	(2,719)	(1,088)	0	0	0
2250	City of Gold Beach	6/30/2021	Proportion	5.5	1.5	230,755	62,935	41,955	41,955	20,980	0	0	0	0
2250	City of Gold Beach	6/30/2021	Contribution	5.5	1.5	(72,578)	(19,794)	(13,196)	(13,196)	(6,598)	0	0	0	0
2250	City of Gold Beach	6/30/2020	Proportion	5.4	0.4	(146,459)	(10,849)	(27,122)	(10,849)	0	0	0	0	0
2250	City of Gold Beach	6/30/2020	Contribution	5.4	0.4	55,211	4,091	10,224	4,091	0	0	0	0	0
2250	City of Gold Beach	6/30/2019	Proportion	5.3	0.0	113,325	0	6,415	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2019	Contribution	5.3	0.0	42,359	0	2,399	0	0	0	0	0	0
2251	City of Rogue River	6/30/2024	Proportion	5.4	4.4	(150,680)	(122,776)	(27,904)	(27,904)	(27,904)	(27,904)	(27,904)	(11,160)	0
2251	City of Rogue River	6/30/2024	Contribution	5.4	4.4	155,254	126,503	28,751	28,751	28,751	28,751	28,751	11,499	0
2251	City of Rogue River	6/30/2023	Proportion	5.3	3.3	(238,655)	(148,597)	(45,029)	(45,029)	(45,029)	(45,029)	(13,510)	0	0
2251	City of Rogue River	6/30/2023	Contribution	5.3	3.3	24,319	15,143	4,588	4,588	4,588	4,588	1,379	0	0
2251	City of Rogue River	6/30/2022	Proportion	5.4	2.4	125,640	55,839	23,267	23,267	23,267	9,305	0	0	0
2251	City of Rogue River	6/30/2022	Contribution	5.4	2.4	1,860	828	344	344	344	140	0	0	0
2251	City of Rogue River	6/30/2021	Proportion	5.5	1.5	47,578	12,974	8,651	8,651	4,323	0	0	0	0
2251	City of Rogue River	6/30/2021	Contribution	5.5	1.5	(98,253)	(26,797)	(17,864)	(17,864)	(8,933)	0	0	0	0
2251	City of Rogue River	6/30/2020	Proportion	5.4	0.4	(34,831)	(2,581)	(6,450)	(2,581)	0	0	0	0	0
2251	City of Rogue River	6/30/2020	Contribution	5.4	0.4	43,673	3,233	8,088	3,233	0	0	0	0	0
2251	City of Rogue River	6/30/2019	Proportion	5.3	0.0	(122,390)	0	(6,930)	0	0	0	0	0	0
2251	City of Rogue River	6/30/2019	Contribution	5.3	0.0	(14,386)	0	(816)	0	0	0	0	0	0
2252	City of Dayton	6/30/2024	Proportion	5.4	4.4	189,470	154,383	35,087	35,087	35,087	35,087	35,087	14,035	0
2252	City of Dayton	6/30/2024	Contribution	5.4	4.4	(17,210)	(14,023)	(3,187)	(3,187)	(3,187)	(3,187)	(3,187)	(1,275)	0
2252	City of Dayton	6/30/2023	Proportion	5.3	3.3	(153,484)	(95,566)	(28,959)	(28,959)	(28,959)	(28,959)	(8,689)	0	0
2252	City of Dayton	6/30/2023	Contribution	5.3	3.3	32,053	19,957	6,048	6,048	6,048	6,048	1,813	0	0
2252	City of Dayton	6/30/2022	Proportion	5.4	2.4	84,352	37,489	15,621	15,621	15,621	6,247	0	0	0
2252	City of Dayton	6/30/2022	Contribution	5.4	2.4	(52,713)	(23,427)	(9,762)	(9,762)	(9,762)	(3,903)	0	0	0
2252	City of Dayton	6/30/2021	Proportion	5.5	1.5	118,336	32,272	21,516	21,516	10,756	0	0	0	0
2252	City of Dayton	6/30/2021	Contribution	5.5	1.5	(101,529)	(27,689)	(18,460)	(18,460)	(9,229)	0	0	0	0
2252	City of Dayton	6/30/2020	Proportion	5.4	0.4	83,937	6,217	15,544	6,217	0	0	0	0	0
2252	City of Dayton	6/30/2020	Contribution	5.4	0.4	(24,955)	(1,850)	(4,621)	(1,850)	0	0	0	0	0
2252	City of Dayton	6/30/2019	Proportion	5.3	0.0	91,203	0	5,163	0	0	0	0	0	0
2252	City of Dayton	6/30/2019	Contribution	5.3	0.0	(26,143)	0	(1,478)	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2024	Proportion	5.4	4.4	6,465	5,268	1,197	1,197	1,197	1,197	1,197	480	0
2253	Town of Butte Falls	6/30/2024	Contribution	5.4	4.4	2,205	1,797	408	408	408	408	408	165	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2253	Town of Butte Falls	6/30/2023	Proportion	5.3	3.3	(124,453)	(77,489)	(23,482)	(23,482)	(23,482)	(23,482)	(7,043)	0	0
2253	Town of Butte Falls	6/30/2023	Contribution	5.3	3.3	(8,155)	(5,077)	(1,539)	(1,539)	(1,539)	(1,539)	(460)	0	0
2253	Town of Butte Falls	6/30/2022	Proportion	5.4	2.4	75,695	33,641	14,018	14,018	14,018	5,605	0	0	0
2253	Town of Butte Falls	6/30/2022	Contribution	5.4	2.4	(30,757)	(13,669)	(5,696)	(5,696)	(5,696)	(2,277)	0	0	0
2253	Town of Butte Falls	6/30/2021	Proportion	5.5	1.5	45,668	12,456	8,303	8,303	4,153	0	0	0	0
2253	Town of Butte Falls	6/30/2021	Contribution	5.5	1.5	(36,032)	(9,828)	(6,551)	(6,551)	(3,277)	0	0	0	0
2253	Town of Butte Falls	6/30/2020	Proportion	5.4	0.4	16,310	1,210	3,020	1,210	0	0	0	0	0
2253	Town of Butte Falls	6/30/2020	Contribution	5.4	0.4	(4,460)	(330)	(826)	(330)	0	0	0	0	0
2253	Town of Butte Falls	6/30/2019	Proportion	5.3	0.0	44,150	0	2,500	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2019	Contribution	5.3	0.0	(6,809)	0	(384)	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2024	Proportion	5.4	4.4	62,158	50,647	11,511	11,511	11,511	11,511	11,511	4,603	0
2254	City of Shady Cove	6/30/2024	Contribution	5.4	4.4	(42,228)	(34,408)	(7,820)	(7,820)	(7,820)	(7,820)	(7,820)	(3,128)	0
2254	City of Shady Cove	6/30/2023	Proportion	5.3	3.3	15,302	9,528	2,887	2,887	2,887	2,887	867	0	0
2254	City of Shady Cove	6/30/2023	Contribution	5.3	3.3	(25,289)	(15,745)	(4,772)	(4,772)	(4,772)	(4,772)	(1,429)	0	0
2254	City of Shady Cove	6/30/2022	Proportion	5.4	2.4	10,587	4,704	1,961	1,961	1,961	782	0	0	0
2254	City of Shady Cove	6/30/2022	Contribution	5.4	2.4	(22,219)	(9,874)	(4,115)	(4,115)	(4,115)	(1,644)	0	0	0
2254	City of Shady Cove	6/30/2021	Proportion	5.5	1.5	259	71	47	47	24	0	0	0	0
2254	City of Shady Cove	6/30/2021	Contribution	5.5	1.5	(44,691)	(12,187)	(8,126)	(8,126)	(4,061)	0	0	0	0
2254	City of Shady Cove	6/30/2020	Proportion	5.4	0.4	(67,001)	(4,961)	(12,408)	(4,961)	0	0	0	0	0
2254	City of Shady Cove	6/30/2020	Contribution	5.4	0.4	(24,458)	(1,813)	(4,529)	(1,813)	0	0	0	0	0
2254	City of Shady Cove	6/30/2019	Proportion	5.3	0.0	73,072	0	4,137	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2019	Contribution	5.3	0.0	(34,681)	0	(1,961)	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2024	Proportion	5.4	4.4	55,125	44,917	10,208	10,208	10,208	10,208	10,208	4,085	0
2255	Town of Canyon City	6/30/2024	Contribution	5.4	4.4	22,032	17,952	4,080	4,080	4,080	4,080	4,080	1,632	0
2255	Town of Canyon City	6/30/2023	Proportion	5.3	3.3	(1,983)	(1,235)	(374)	(374)	(374)	(374)	(113)	0	0
2255	Town of Canyon City	6/30/2023	Contribution	5.3	3.3	12,595	7,843	2,376	2,376	2,376	2,376	715	0	0
2255	Town of Canyon City	6/30/2022	Proportion	5.4	2.4	(86,821)	(38,587)	(16,078)	(16,078)	(16,078)	(6,431)	0	0	0
2255	Town of Canyon City	6/30/2022	Contribution	5.4	2.4	2,807	1,247	520	520	520	207	0	0	0
2255	Town of Canyon City	6/30/2021	Proportion	5.5	1.5	2,469	673	449	449	224	0	0	0	0
2255	Town of Canyon City	6/30/2021	Contribution	5.5	1.5	(40,032)	(10,916)	(7,279)	(7,279)	(3,637)	0	0	0	0
2255	Town of Canyon City	6/30/2020	Proportion	5.4	0.4	10,515	780	1,947	780	0	0	0	0	0
2255	Town of Canyon City	6/30/2020	Contribution	5.4	0.4	(4,944)	(364)	(916)	(364)	0	0	0	0	0
2255	Town of Canyon City	6/30/2019	Proportion	5.3	0.0	(14,627)	0	(827)	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2019	Contribution	5.3	0.0	(5,728)	0	(323)	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2023	Contribution	5.3	3.3	1,780	1,108	336	336	336	336	100	0	0
2256	City of Jordan Valley	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2022	Contribution	5.4	2.4	2,521	1,120	467	467	467	186	0	0	0
2256	City of Jordan Valley	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2019	Contribution	5.3	0.0	1,849	0	104	0	0	0	0	0	0
2257	City of Culver	6/30/2024	Proportion	5.4	4.4	7,658	6,240	1,418	1,418	1,418	1,418	1,418	568	0
2257	City of Culver	6/30/2024	Contribution	5.4	4.4	61,347	49,986	11,361	11,361	11,361	11,361	11,361	4,542	0
2257	City of Culver	6/30/2023	Proportion	5.3	3.3	(96,945)	(60,361)	(18,292)	(18,292)	(18,292)	(18,292)	(5,485)	0	0
2257	City of Culver	6/30/2023	Contribution	5.3	3.3	34,249	21,325	6,462	6,462	6,462	6,462	1,939	0	0
2257	City of Culver	6/30/2022	Proportion	5.4	2.4	49,253	21,890	9,121	9,121	9,121	3,648	0	0	0
2257	City of Culver	6/30/2022	Contribution	5.4	2.4	3,829	1,702	709	709	709	284	0	0	0
2257	City of Culver	6/30/2021	Proportion	5.5	1.5	(28,613)	(7,805)	(5,202)	(5,202)	(2,603)	0	0	0	0
2257	City of Culver	6/30/2021	Contribution	5.5	1.5	(40,063)	(10,927)	(7,284)	(7,284)	(3,643)	0	0	0	0
2257	City of Culver	6/30/2020	Proportion	5.4	0.4	37,454	2,774	6,936	2,774	0	0	0	0	0
2257	City of Culver	6/30/2020	Contribution	5.4	0.4	(19,482)	(1,442)	(3,608)	(1,442)	0	0	0	0	0
2257	City of Culver	6/30/2019	Proportion	5.3	0.0	(30,240)	0	(1,710)	0	0	0	0	0	0
2257	City of Culver	6/30/2019	Contribution	5.3	0.0	(17,830)	0	(1,010)	0	0	0	0	0	0
2258	City of Adair Village	6/30/2024	Proportion	5.4	4.4	(63,719)	(51,919)	(11,800)	(11,800)	(11,800)	(11,800)	(11,800)	(4,719)	0
2258	City of Adair Village	6/30/2024	Contribution	5.4	4.4	11,562	9,421	2,141	2,141	2,141	2,141	2,141	857	0
2258	City of Adair Village	6/30/2023	Proportion	5.3	3.3	26,120	16,264	4,928	4,928	4,928	4,928	1,480	0	0
2258	City of Adair Village	6/30/2023	Contribution	5.3	3.3	(4,613)	(2,873)	(870)	(870)	(870)	(870)	(263)	0	0
2258	City of Adair Village	6/30/2022	Proportion	5.4	2.4	28,821	12,810	5,337	5,337	5,337	2,136	0	0	0
2258	City of Adair Village	6/30/2022	Contribution	5.4	2.4	3,519	1,563	652	652	652	259	0	0	0
2258	City of Adair Village	6/30/2021	Proportion	5.5	1.5	35,093	9,569	6,381	6,381	3,188	0	0	0	0
2258	City of Adair Village	6/30/2021	Contribution	5.5	1.5	(49,358)	(13,462)	(8,974)	(8,974)	(4,488)	0	0	0	0
2258	City of Adair Village	6/30/2020	Proportion	5.4	0.4	42,255	3,130	7,825	3,130	0	0	0	0	0
2258	City of Adair Village	6/30/2020	Contribution	5.4	0.4	320	25	59	25	0	0	0	0	0
2258	City of Adair Village	6/30/2019	Proportion	5.3	0.0	7,367	0	417	0	0	0	0	0	0
2258	City of Adair Village	6/30/2019	Contribution	5.3	0.0	(6,564)	0	(374)	0	0	0	0	0	0

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Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2259	Town Of Hammond	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2260	City of Riddle	6/30/2024	Proportion	5.4	4.4	(8,112)	(6,610)	(1,502)	(1,502)	(1,502)	(1,502)	(1,502)	(602)	0
2260	City of Riddle	6/30/2024	Contribution	5.4	4.4	51,649	42,084	9,565	9,565	9,565	9,565	9,565	3,824	0
2260	City of Riddle	6/30/2023	Proportion	5.3	3.3	(215,977)	(134,477)	(40,750)	(40,750)	(40,750)	(40,750)	(12,227)	0	0
2260	City of Riddle	6/30/2023	Contribution	5.3	3.3	45,458	28,304	8,577	8,577	8,577	8,577	2,573	0	0
2260	City of Riddle	6/30/2022	Proportion	5.4	2.4	84,991	37,774	15,739	15,739	15,739	6,296	0	0	0
2260	City of Riddle	6/30/2022	Contribution	5.4	2.4	(23,865)	(10,608)	(4,419)	(4,419)	(4,419)	(1,770)	0	0	0
2260	City of Riddle	6/30/2021	Proportion	5.5	1.5	24,098	6,574	4,381	4,381	2,193	0	0	0	0
2260	City of Riddle	6/30/2021	Contribution	5.5	1.5	(47,376)	(12,920)	(8,614)	(8,614)	(4,306)	0	0	0	0
2260	City of Riddle	6/30/2020	Proportion	5.4	0.4	33,679	2,494	6,237	2,494	0	0	0	0	0
2260	City of Riddle	6/30/2020	Contribution	5.4	0.4	5,083	378	941	378	0	0	0	0	0
2260	City of Riddle	6/30/2019	Proportion	5.3	0.0	(128,079)	0	(7,249)	0	0	0	0	0	0
2260	City of Riddle	6/30/2019	Contribution	5.3	0.0	(2,570)	0	(145)	0	0	0	0	0	0
2261	City of Waldport	6/30/2024	Proportion	5.4	4.4	3,683	3,001	682	682	682	682	682	273	0
2261	City of Waldport	6/30/2024	Contribution	5.4	4.4	51,739	42,158	9,581	9,581	9,581	9,581	9,581	3,834	0
2261	City of Waldport	6/30/2023	Proportion	5.3	3.3	15,415	9,599	2,908	2,908	2,908	2,908	875	0	0
2261	City of Waldport	6/30/2023	Contribution	5.3	3.3	40,584	25,270	7,657	7,657	7,657	7,657	2,299	0	0
2261	City of Waldport	6/30/2022	Proportion	5.4	2.4	87,585	38,928	16,219	16,219	16,219	6,490	0	0	0
2261	City of Waldport	6/30/2022	Contribution	5.4	2.4	9,958	4,426	1,844	1,844	1,844	738	0	0	0
2261	City of Waldport	6/30/2021	Proportion	5.5	1.5	25,815	7,039	4,694	4,694	2,345	0	0	0	0
2261	City of Waldport	6/30/2021	Contribution	5.5	1.5	(67,121)	(18,305)	(12,204)	(12,204)	(6,101)	0	0	0	0
2261	City of Waldport	6/30/2020	Proportion	5.4	0.4	129,652	9,602	24,010	9,602	0	0	0	0	0
2261	City of Waldport	6/30/2020	Contribution	5.4	0.4	(5,167)	(382)	(957)	(382)	0	0	0	0	0
2261	City of Waldport	6/30/2019	Proportion	5.3	0.0	78,518	0	4,443	0	0	0	0	0	0
2261	City of Waldport	6/30/2019	Contribution	5.3	0.0	(7,510)	0	(425)	0	0	0	0	0	0
2262	City of Dufur	6/30/2024	Proportion	5.4	4.4	(11,409)	(9,296)	(2,113)	(2,113)	(2,113)	(2,113)	(2,113)	(844)	0
2262	City of Dufur	6/30/2024	Contribution	5.4	4.4	(2,425)	(1,976)	(449)	(449)	(449)	(449)	(449)	(180)	0
2262	City of Dufur	6/30/2023	Proportion	5.3	3.3	(50,456)	(31,416)	(9,520)	(9,520)	(9,520)	(9,520)	(2,856)	0	0
2262	City of Dufur	6/30/2023	Contribution	5.3	3.3	8,978	5,590	1,694	1,694	1,694	1,694	508	0	0
2262	City of Dufur	6/30/2022	Proportion	5.4	2.4	(12,754)	(5,668)	(2,362)	(2,362)	(2,362)	(944)	0	0	0
2262	City of Dufur	6/30/2022	Contribution	5.4	2.4	(14,938)	(6,640)	(2,766)	(2,766)	(2,766)	(1,108)	0	0	0
2262	City of Dufur	6/30/2021	Proportion	5.5	1.5	(6,673)	(1,821)	(1,213)	(1,213)	(608)	0	0	0	0
2262	City of Dufur	6/30/2021	Contribution	5.5	1.5	(27,768)	(7,572)	(5,049)	(5,049)	(2,523)	0	0	0	0
2262	City of Dufur	6/30/2020	Proportion	5.4	0.4	2,779	204	515	204	0	0	0	0	0
2262	City of Dufur	6/30/2020	Contribution	5.4	0.4	(9,110)	(675)	(1,687)	(675)	0	0	0	0	0
2262	City of Dufur	6/30/2019	Proportion	5.3	0.0	588	0	33	0	0	0	0	0	0
2262	City of Dufur	6/30/2019	Contribution	5.3	0.0	(23,283)	0	(1,318)	0	0	0	0	0	0
2263	City of La Grande	6/30/2024	Proportion	5.4	4.4	(142,849)	(116,395)	(26,454)	(26,454)	(26,454)	(26,454)	(26,454)	(10,579)	0
2263	City of La Grande	6/30/2024	Contribution	5.4	4.4	56,893	46,357	10,536	10,536	10,536	10,536	10,536	4,213	0
2263	City of La Grande	6/30/2023	Proportion	5.3	3.3	(324,244)	(201,888)	(61,178)	(61,178)	(61,178)	(61,178)	(18,354)	0	0
2263	City of La Grande	6/30/2023	Contribution	5.3	3.3	34,436	21,442	6,497	6,497	6,497	6,497	1,951	0	0
2263	City of La Grande	6/30/2022	Proportion	5.4	2.4	25,670	11,408	4,754	4,754	4,754	1,900	0	0	0
2263	City of La Grande	6/30/2022	Contribution	5.4	2.4	(93,950)	(41,756)	(17,398)	(17,398)	(17,398)	(6,960)	0	0	0
2263	City of La Grande	6/30/2021	Proportion	5.5	1.5	356,716	97,288	64,857	64,857	32,431	0	0	0	0
2263	City of La Grande	6/30/2021	Contribution	5.5	1.5	(485,748)	(132,476)	(88,318)	(88,318)	(44,158)	0	0	0	0
2263	City of La Grande	6/30/2020	Proportion	5.4	0.4	(599,267)	(44,392)	(110,975)	(44,392)	0	0	0	0	0
2263	City of La Grande	6/30/2020	Contribution	5.4	0.4	82,797	6,132	15,333	6,132	0	0	0	0	0
2263	City of La Grande	6/30/2019	Proportion	5.3	0.0	113,863	0	6,443	0	0	0	0	0	0
2263	City of La Grande	6/30/2019	Contribution	5.3	0.0	(148,107)	0	(8,382)	0	0	0	0	0	0
2264	City of Gervais	6/30/2024	Proportion	5.4	4.4	(67,096)	(54,671)	(12,425)	(12,425)	(12,425)	(12,425)	(12,425)	(4,971)	0
2264	City of Gervais	6/30/2024	Contribution	5.4	4.4	50,002	40,742	9,260	9,260	9,260	9,260	9,260	3,702	0
2264	City of Gervais	6/30/2023	Proportion	5.3	3.3	(63,817)	(39,735)	(12,041)	(12,041)	(12,041)	(12,041)	(3,612)	0	0
2264	City of Gervais	6/30/2023	Contribution	5.3	3.3	(62,870)	(39,146)	(11,862)	(11,862)	(11,862)	(11,862)	(3,560)	0	0
2264	City of Gervais	6/30/2022	Proportion	5.4	2.4	125,009	55,559	23,150	23,150	23,150	9,259	0	0	0
2264	City of Gervais	6/30/2022	Contribution	5.4	2.4	2,825	1,256	523	523	523	210	0	0	0
2264	City of Gervais	6/30/2021	Proportion	5.5	1.5	165,809	45,221	30,147	30,147	15,074	0	0	0	0
2264	City of Gervais	6/30/2021	Contribution	5.5	1.5	(91,061)	(24,833)	(16,557)	(16,557)	(8,276)	0	0	0	0
2264	City of Gervais	6/30/2020	Proportion	5.4	0.4	200,017	14,817	37,040	14,817	0	0	0	0	0
2264	City of Gervais	6/30/2020	Contribution	5.4	0.4	14,063	1,043	2,604	1,043	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2264	City of Gervais	6/30/2019	Proportion	5.3	0.0	(30,973)	0	(1,753)	0	0	0	0	0	0
2264	City of Gervais	6/30/2019	Contribution	5.3	0.0	(2,041)	0	(116)	0	0	0	0	0	0
2265	City of Westfir	6/30/2024	Proportion	5.4	4.4	(3,404)	(2,774)	(630)	(630)	(630)	(630)	(630)	(254)	0
2265	City of Westfir	6/30/2024	Contribution	5.4	4.4	(1,455)	(1,186)	(269)	(269)	(269)	(269)	(269)	(110)	0
2265	City of Westfir	6/30/2023	Proportion	5.3	3.3	(6,686)	(4,162)	(1,262)	(1,262)	(1,262)	(1,262)	(376)	0	0
2265	City of Westfir	6/30/2023	Contribution	5.3	3.3	(1,402)	(872)	(265)	(265)	(265)	(265)	(77)	0	0
2265	City of Westfir	6/30/2022	Proportion	5.4	2.4	12,923	5,744	2,393	2,393	2,393	958	0	0	0
2265	City of Westfir	6/30/2022	Contribution	5.4	2.4	(7,664)	(3,407)	(1,419)	(1,419)	(1,419)	(569)	0	0	0
2265	City of Westfir	6/30/2021	Proportion	5.5	1.5	37,511	10,231	6,820	6,820	3,411	0	0	0	0
2265	City of Westfir	6/30/2021	Contribution	5.5	1.5	(12,854)	(3,506)	(2,337)	(2,337)	(1,169)	0	0	0	0
2265	City of Westfir	6/30/2020	Proportion	5.4	0.4	(115,715)	(8,570)	(21,429)	(8,570)	0	0	0	0	0
2265	City of Westfir	6/30/2020	Contribution	5.4	0.4	3,269	244	605	244	0	0	0	0	0
2265	City of Westfir	6/30/2019	Proportion	5.3	0.0	49,326	0	2,791	0	0	0	0	0	0
2265	City of Westfir	6/30/2019	Contribution	5.3	0.0	(13,748)	0	(778)	0	0	0	0	0	0
2266	City of Irrigon	6/30/2024	Proportion	5.4	4.4	(123,947)	(100,994)	(22,953)	(22,953)	(22,953)	(22,953)	(22,953)	(9,182)	0
2266	City of Irrigon	6/30/2024	Contribution	5.4	4.4	33,627	27,400	6,227	6,227	6,227	6,227	6,227	2,492	0
2266	City of Irrigon	6/30/2023	Proportion	5.3	3.3	9,747	6,069	1,839	1,839	1,839	1,839	552	0	0
2266	City of Irrigon	6/30/2023	Contribution	5.3	3.3	3,911	2,435	738	738	738	738	221	0	0
2266	City of Irrigon	6/30/2022	Proportion	5.4	2.4	(112,073)	(49,811)	(20,754)	(20,754)	(20,754)	(8,303)	0	0	0
2266	City of Irrigon	6/30/2022	Contribution	5.4	2.4	5,922	2,631	1,097	1,097	1,097	437	0	0	0
2266	City of Irrigon	6/30/2021	Proportion	5.5	1.5	(3,608)	(984)	(656)	(656)	(328)	0	0	0	0
2266	City of Irrigon	6/30/2021	Contribution	5.5	1.5	(99,827)	(27,227)	(18,150)	(18,150)	(9,077)	0	0	0	0
2266	City of Irrigon	6/30/2020	Proportion	5.4	0.4	81,988	6,073	15,183	6,073	0	0	0	0	0
2266	City of Irrigon	6/30/2020	Contribution	5.4	0.4	(3,183)	(238)	(589)	(238)	0	0	0	0	0
2266	City of Irrigon	6/30/2019	Proportion	5.3	0.0	(48,692)	0	(2,757)	0	0	0	0	0	0
2266	City of Irrigon	6/30/2019	Contribution	5.3	0.0	(4,721)	0	(266)	0	0	0	0	0	0
2267	City of Independence	6/30/2024	Proportion	5.4	4.4	(330,110)	(268,979)	(61,131)	(61,131)	(61,131)	(61,131)	(61,131)	(24,455)	0
2267	City of Independence	6/30/2024	Contribution	5.4	4.4	176,955	144,186	32,769	32,769	32,769	32,769	32,769	13,110	0
2267	City of Independence	6/30/2023	Proportion	5.3	3.3	(596,517)	(371,417)	(112,550)	(112,550)	(112,550)	(112,550)	(33,767)	0	0
2267	City of Independence	6/30/2023	Contribution	5.3	3.3	117,849	73,377	22,236	22,236	22,236	22,236	6,669	0	0
2267	City of Independence	6/30/2022	Proportion	5.4	2.4	(219,709)	(97,648)	(40,687)	(40,687)	(40,687)	(16,274)	0	0	0
2267	City of Independence	6/30/2022	Contribution	5.4	2.4	11,241	4,995	2,082	2,082	2,082	831	0	0	0
2267	City of Independence	6/30/2021	Proportion	5.5	1.5	263,625	71,897	47,932	47,932	23,965	0	0	0	0
2267	City of Independence	6/30/2021	Contribution	5.5	1.5	(747,092)	(203,752)	(135,835)	(135,835)	(67,917)	0	0	0	0
2267	City of Independence	6/30/2020	Proportion	5.4	0.4	291,838	21,618	54,044	21,618	0	0	0	0	0
2267	City of Independence	6/30/2020	Contribution	5.4	0.4	(40,776)	(3,021)	(7,551)	(3,021)	0	0	0	0	0
2267	City of Independence	6/30/2019	Proportion	5.3	0.0	126,013	0	7,133	0	0	0	0	0	0
2267	City of Independence	6/30/2019	Contribution	5.3	0.0	(102,909)	0	(5,824)	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2024	Proportion	5.4	4.4	(8,360)	(6,812)	(1,548)	(1,548)	(1,548)	(1,548)	(1,548)	(620)	0
2268	City of Harrisburg	6/30/2024	Contribution	5.4	4.4	25,896	21,100	4,796	4,796	4,796	4,796	4,796	1,916	0
2268	City of Harrisburg	6/30/2023	Proportion	5.3	3.3	(168,194)	(104,724)	(31,735)	(31,735)	(31,735)	(31,735)	(9,519)	0	0
2268	City of Harrisburg	6/30/2023	Contribution	5.3	3.3	22,084	13,750	4,167	4,167	4,167	4,167	1,249	0	0
2268	City of Harrisburg	6/30/2022	Proportion	5.4	2.4	153,983	68,438	28,515	28,515	28,515	11,408	0	0	0
2268	City of Harrisburg	6/30/2022	Contribution	5.4	2.4	(19,689)	(8,751)	(3,646)	(3,646)	(3,646)	(1,459)	0	0	0
2268	City of Harrisburg	6/30/2021	Proportion	5.5	1.5	(76,881)	(20,969)	(13,978)	(13,978)	(6,991)	0	0	0	0
2268	City of Harrisburg	6/30/2021	Contribution	5.5	1.5	(98,391)	(26,835)	(17,889)	(17,889)	(8,946)	0	0	0	0
2268	City of Harrisburg	6/30/2020	Proportion	5.4	0.4	(236,769)	(17,539)	(43,846)	(17,539)	0	0	0	0	0
2268	City of Harrisburg	6/30/2020	Contribution	5.4	0.4	8,047	597	1,490	597	0	0	0	0	0
2268	City of Harrisburg	6/30/2019	Proportion	5.3	0.0	(38,210)	0	(2,165)	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2019	Contribution	5.3	0.0	(67,965)	0	(3,845)	0	0	0	0	0	0
2269	City of Durham	6/30/2024	Proportion	5.4	4.4	8,938	7,283	1,655	1,655	1,655	1,655	1,655	663	0
2269	City of Durham	6/30/2024	Contribution	5.4	4.4	(542)	(442)	(100)	(100)	(100)	(100)	(100)	(42)	0
2269	City of Durham	6/30/2023	Proportion	5.3	3.3	(1,355)	(843)	(256)	(256)	(256)	(256)	(75)	0	0
2269	City of Durham	6/30/2023	Contribution	5.3	3.3	7,115	4,431	1,342	1,342	1,342	1,342	405	0	0
2269	City of Durham	6/30/2022	Proportion	5.4	2.4	(39,186)	(17,415)	(7,257)	(7,257)	(7,257)	(2,901)	0	0	0
2269	City of Durham	6/30/2022	Contribution	5.4	2.4	(167)	(74)	(31)	(31)	(31)	(12)	0	0	0
2269	City of Durham	6/30/2021	Proportion	5.5	1.5	59,523	16,235	10,822	10,822	5,413	0	0	0	0
2269	City of Durham	6/30/2021	Contribution	5.5	1.5	(25,096)	(6,844)	(4,563)	(4,563)	(2,281)	0	0	0	0
2269	City of Durham	6/30/2020	Proportion	5.4	0.4	(64,375)	(4,770)	(11,921)	(4,770)	0	0	0	0	0
2269	City of Durham	6/30/2020	Contribution	5.4	0.4	3,920	290	726	290	0	0	0	0	0
2269	City of Durham	6/30/2019	Proportion	5.3	0.0	(16,897)	0	(957)	0	0	0	0	0	0
2269	City of Durham	6/30/2019	Contribution	5.3	0.0	(9,754)	0	(554)	0	0	0	0	0	0
2270	City of Lyons	6/30/2024	Proportion	5.4	4.4	38,810	31,623	7,187	7,187	7,187	7,187	7,187	2,875	0
2270	City of Lyons	6/30/2024	Contribution	5.4	4.4	3,941	3,211	730	730	730	730	730	291	0
2270	City of Lyons	6/30/2023	Proportion	5.3	3.3	(41,900)	(26,088)	(7,906)	(7,906)	(7,906)	(7,906)	(2,370)	0	0
2270	City of Lyons	6/30/2023	Contribution	5.3	3.3	11,705	7,289	2,208	2,208	2,208	2,208	665	0	0
2270	City of Lyons	6/30/2022	Proportion	5.4	2.4	6,766	3,007	1,253	1,253	1,253	501	0	0	0
2270	City of Lyons	6/30/2022	Contribution	5.4	2.4	5,023	2,233	930	930	930	373	0	0	0
2270	City of Lyons	6/30/2021	Proportion	5.5	1.5	(12,427)	(3,391)	(2,259)	(2,259)	(1,132)	0	0	0	0
2270	City of Lyons	6/30/2021	Contribution	5.5	1.5	(7,245)	(1,977)	(1,317)	(1,317)	(660)	0	0	0	0

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Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2270	City of Lyons	6/30/2020	Proportion	5.4	0.4	(7,233)	(538)	(1,339)	(538)	0	0	0	0	0
2270	City of Lyons	6/30/2020	Contribution	5.4	0.4	(512)	(37)	(95)	(37)	0	0	0	0	0
2270	City of Lyons	6/30/2019	Proportion	5.3	0.0	(6,944)	0	(394)	0	0	0	0	0	0
2270	City of Lyons	6/30/2019	Contribution	5.3	0.0	(3,739)	0	(214)	0	0	0	0	0	0
2271	City of Columbia City	6/30/2024	Proportion	5.4	4.4	(174,986)	(142,581)	(32,405)	(32,405)	(32,405)	(32,405)	(32,405)	(12,961)	0
2271	City of Columbia City	6/30/2024	Contribution	5.4	4.4	63,455	51,704	11,751	11,751	11,751	11,751	11,751	4,700	0
2271	City of Columbia City	6/30/2023	Proportion	5.3	3.3	(22,595)	(14,069)	(4,263)	(4,263)	(4,263)	(4,263)	(1,280)	0	0
2271	City of Columbia City	6/30/2023	Contribution	5.3	3.3	36,024	22,430	6,797	6,797	6,797	6,797	2,039	0	0
2271	City of Columbia City	6/30/2022	Proportion	5.4	2.4	(15,954)	(7,092)	(2,954)	(2,954)	(2,954)	(1,184)	0	0	0
2271	City of Columbia City	6/30/2022	Contribution	5.4	2.4	32,449	14,422	6,009	6,009	6,009	2,404	0	0	0
2271	City of Columbia City	6/30/2021	Proportion	5.5	1.5	(76,588)	(20,888)	(13,925)	(13,925)	(6,963)	0	0	0	0
2271	City of Columbia City	6/30/2021	Contribution	5.5	1.5	(69,446)	(18,938)	(12,627)	(12,627)	(6,311)	0	0	0	0
2271	City of Columbia City	6/30/2020	Proportion	5.4	0.4	4,469	329	828	329	0	0	0	0	0
2271	City of Columbia City	6/30/2020	Contribution	5.4	0.4	3,905	290	723	290	0	0	0	0	0
2271	City of Columbia City	6/30/2019	Proportion	5.3	0.0	(129,837)	0	(7,347)	0	0	0	0	0	0
2271	City of Columbia City	6/30/2019	Contribution	5.3	0.0	(32,328)	0	(1,828)	0	0	0	0	0	0
2272	City of Aurora	6/30/2024	Proportion	5.4	4.4	(13,019)	(10,608)	(2,411)	(2,411)	(2,411)	(2,411)	(2,411)	(964)	0
2272	City of Aurora	6/30/2024	Contribution	5.4	4.4	(16,898)	(13,769)	(3,129)	(3,129)	(3,129)	(3,129)	(3,129)	(1,253)	0
2272	City of Aurora	6/30/2023	Proportion	5.3	3.3	36,442	22,690	6,876	6,876	6,876	6,876	2,062	0	0
2272	City of Aurora	6/30/2023	Contribution	5.3	3.3	(13,746)	(8,558)	(2,594)	(2,594)	(2,594)	(2,594)	(776)	0	0
2272	City of Aurora	6/30/2022	Proportion	5.4	2.4	58,445	25,976	10,823	10,823	10,823	4,330	0	0	0
2272	City of Aurora	6/30/2022	Contribution	5.4	2.4	(15,094)	(6,709)	(2,795)	(2,795)	(2,795)	(1,119)	0	0	0
2272	City of Aurora	6/30/2021	Proportion	5.5	1.5	(49,591)	(13,523)	(9,017)	(9,017)	(4,506)	0	0	0	0
2272	City of Aurora	6/30/2021	Contribution	5.5	1.5	(48,734)	(13,290)	(8,861)	(8,861)	(4,429)	0	0	0	0
2272	City of Aurora	6/30/2020	Proportion	5.4	0.4	94,207	6,977	17,446	6,977	0	0	0	0	0
2272	City of Aurora	6/30/2020	Contribution	5.4	0.4	(43,322)	(3,207)	(8,023)	(3,207)	0	0	0	0	0
2272	City of Aurora	6/30/2019	Proportion	5.3	0.0	125,270	0	7,090	0	0	0	0	0	0
2272	City of Aurora	6/30/2019	Contribution	5.3	0.0	(35,475)	0	(2,010)	0	0	0	0	0	0
2273	City of Silverton	6/30/2024	Proportion	5.4	4.4	32,092	26,149	5,943	5,943	5,943	5,943	5,943	2,377	0
2273	City of Silverton	6/30/2024	Contribution	5.4	4.4	179,204	146,018	33,186	33,186	33,186	33,186	33,186	13,274	0
2273	City of Silverton	6/30/2023	Proportion	5.3	3.3	(970,225)	(604,103)	(183,061)	(183,061)	(183,061)	(183,061)	(54,920)	0	0
2273	City of Silverton	6/30/2023	Contribution	5.3	3.3	134,896	83,992	25,452	25,452	25,452	25,452	7,636	0	0
2273	City of Silverton	6/30/2022	Proportion	5.4	2.4	586,759	260,782	108,659	108,659	108,659	43,464	0	0	0
2273	City of Silverton	6/30/2022	Contribution	5.4	2.4	(15,969)	(7,098)	(2,957)	(2,957)	(2,957)	(1,184)	0	0	0
2273	City of Silverton	6/30/2021	Proportion	5.5	1.5	(692,158)	(188,770)	(125,847)	(125,847)	(62,923)	0	0	0	0
2273	City of Silverton	6/30/2021	Contribution	5.5	1.5	(348,171)	(94,955)	(63,304)	(63,304)	(31,651)	0	0	0	0
2273	City of Silverton	6/30/2020	Proportion	5.4	0.4	369,085	27,340	68,349	27,340	0	0	0	0	0
2273	City of Silverton	6/30/2020	Contribution	5.4	0.4	56,525	4,185	10,468	4,185	0	0	0	0	0
2273	City of Silverton	6/30/2019	Proportion	5.3	0.0	(1,021,430)	0	(57,815)	0	0	0	0	0	0
2273	City of Silverton	6/30/2019	Contribution	5.3	0.0	559,670	0	31,680	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2024	Proportion	5.4	4.4	9,718	7,918	1,800	1,800	1,800	1,800	1,800	718	0
2274	City of Gold Hill	6/30/2024	Contribution	5.4	4.4	(33,051)	(26,930)	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)	(2,446)	0
2274	City of Gold Hill	6/30/2023	Proportion	5.3	3.3	83,665	52,093	15,786	15,786	15,786	15,786	4,735	0	0
2274	City of Gold Hill	6/30/2023	Contribution	5.3	3.3	(26,938)	(16,772)	(5,083)	(5,083)	(5,083)	(5,083)	(1,523)	0	0
2274	City of Gold Hill	6/30/2022	Proportion	5.4	2.4	(63,692)	(28,307)	(11,795)	(11,795)	(11,795)	(4,717)	0	0	0
2274	City of Gold Hill	6/30/2022	Contribution	5.4	2.4	(13,070)	(5,810)	(2,420)	(2,420)	(2,420)	(970)	0	0	0
2274	City of Gold Hill	6/30/2021	Proportion	5.5	1.5	68,725	18,745	12,495	12,495	6,250	0	0	0	0
2274	City of Gold Hill	6/30/2021	Contribution	5.5	1.5	(32,518)	(8,870)	(5,912)	(5,912)	(2,958)	0	0	0	0
2274	City of Gold Hill	6/30/2020	Proportion	5.4	0.4	74,759	5,539	13,844	5,539	0	0	0	0	0
2274	City of Gold Hill	6/30/2020	Contribution	5.4	0.4	(12,097)	(897)	(2,240)	(897)	0	0	0	0	0
2274	City of Gold Hill	6/30/2019	Proportion	5.3	0.0	(7,673)	0	(433)	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2019	Contribution	5.3	0.0	(2,855)	0	(160)	0	0	0	0	0	0
2275	City of Toledo	6/30/2024	Proportion	5.4	4.4	(661,762)	(539,213)	(122,549)	(122,549)	(122,549)	(122,549)	(122,549)	(49,017)	0
2275	City of Toledo	6/30/2024	Contribution	5.4	4.4	(79,662)	(64,910)	(14,752)	(14,752)	(14,752)	(14,752)	(14,752)	(5,902)	0
2275	City of Toledo	6/30/2023	Proportion	5.3	3.3	237,222	147,704	44,759	44,759	44,759	44,759	13,427	0	0
2275	City of Toledo	6/30/2023	Contribution	5.3	3.3	(89,623)	(55,803)	(16,910)	(16,910)	(16,910)	(16,910)	(5,073)	0	0
2275	City of Toledo	6/30/2022	Proportion	5.4	2.4	226,074	100,476	41,866	41,866	41,866	16,744	0	0	0
2275	City of Toledo	6/30/2022	Contribution	5.4	2.4	115,719	51,432	21,429	21,429	21,429	8,574	0	0	0
2275	City of Toledo	6/30/2021	Proportion	5.5	1.5	235,553	64,241	42,828	42,828	21,413	0	0	0	0
2275	City of Toledo	6/30/2021	Contribution	5.5	1.5	(394,799)	(107,671)	(71,782)	(71,782)	(35,889)	0	0	0	0
2275	City of Toledo	6/30/2020	Proportion	5.4	0.4	194,671	14,421	36,050	14,421	0	0	0	0	0
2275	City of Toledo	6/30/2020	Contribution	5.4	0.4	(122,936)	(9,106)	(22,766)	(9,106)	0	0	0	0	0
2275	City of Toledo	6/30/2019	Proportion	5.3	0.0	128,845	0	7,295	0	0	0	0	0	0
2275	City of Toledo	6/30/2019	Contribution	5.3	0.0	331,455	0	18,760	0	0	0	0	0	0
2276	City of Newport	6/30/2024	Proportion	5.4	4.4	940,012	765,936	174,076	174,076	174,076	174,076	174,076	69,632	0
2276	City of Newport	6/30/2024	Contribution	5.4	4.4	39,843	32,465	7,378	7,378	7,378	7,378	7,378	2,953	0
2276	City of Newport	6/30/2023	Proportion	5.3	3.3	(714,702)	(445,004)	(134,849)	(134,849)	(134,849)	(134,849)	(40,457)	0	0
2276	City of Newport	6/30/2023	Contribution	5.3	3.3	143,046	89,066	26,990	26,990	26,990	26,990	8,096	0	0
2276	City of Newport	6/30/2022	Proportion	5.4	2.4	99,514	44,227	18,429	18,429	18,429	7,369	0	0	0
2276	City of Newport	6/30/2022	Contribution	5.4	2.4	(84,305)	(37,469)	(15,612)	(15,612)	(15,612)	(6,245)	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2276	City of Newport	6/30/2021	Proportion	5.5	1.5	(24,490)	(6,678)	(4,453)	(4,453)	(2,225)	0	0	0	0
2276	City of Newport	6/30/2021	Contribution	5.5	1.5	(500,496)	(136,500)	(90,999)	(90,999)	(45,501)	0	0	0	0
2276	City of Newport	6/30/2020	Proportion	5.4	0.4	(555,982)	(41,182)	(102,960)	(41,182)	0	0	0	0	0
2276	City of Newport	6/30/2020	Contribution	5.4	0.4	(32,310)	(2,395)	(5,983)	(2,395)	0	0	0	0	0
2276	City of Newport	6/30/2019	Proportion	5.3	0.0	(256,426)	0	(14,516)	0	0	0	0	0	0
2276	City of Newport	6/30/2019	Contribution	5.3	0.0	(160,865)	0	(9,105)	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2278	City of Springfield	6/30/2024	Proportion	5.4	4.4	(4,006,473)	(3,264,534)	(741,939)	(741,939)	(741,939)	(741,939)	(741,939)	(296,778)	0
2278	City of Springfield	6/30/2024	Contribution	5.4	4.4	1,088,541	886,959	201,582	201,582	201,582	201,582	201,582	80,631	0
2278	City of Springfield	6/30/2023	Proportion	5.3	3.3	(5,661,549)	(3,525,115)	(1,068,217)	(1,068,217)	(1,068,217)	(1,068,217)	(320,464)	0	0
2278	City of Springfield	6/30/2023	Contribution	5.3	3.3	25,737	16,025	4,856	4,856	4,856	4,856	1,457	0	0
2278	City of Springfield	6/30/2022	Proportion	5.4	2.4	3,587,436	1,594,416	664,340	664,340	664,340	265,736	0	0	0
2278	City of Springfield	6/30/2022	Contribution	5.4	2.4	(185,567)	(82,475)	(34,364)	(34,364)	(34,364)	(13,747)	0	0	0
2278	City of Springfield	6/30/2021	Proportion	5.5	1.5	(739,946)	(201,802)	(134,536)	(134,536)	(67,266)	0	0	0	0
2278	City of Springfield	6/30/2021	Contribution	5.5	1.5	(5,700,306)	(1,554,630)	(1,036,419)	(1,036,419)	(518,211)	0	0	0	0
2278	City of Springfield	6/30/2020	Proportion	5.4	0.4	(267,214)	(19,794)	(49,484)	(19,794)	0	0	0	0	0
2278	City of Springfield	6/30/2020	Contribution	5.4	0.4	(577,084)	(42,749)	(106,867)	(42,749)	0	0	0	0	0
2278	City of Springfield	6/30/2019	Proportion	5.3	0.0	(1,187,322)	0	(67,207)	0	0	0	0	0	0
2278	City of Springfield	6/30/2019	Contribution	5.3	0.0	(1,514,020)	0	(85,700)	0	0	0	0	0	0
2279	City of Keizer	6/30/2024	Proportion	5.4	4.4	6,074	4,949	1,125	1,125	1,125	1,125	1,125	449	0
2279	City of Keizer	6/30/2024	Contribution	5.4	4.4	(152,518)	(124,274)	(28,244)	(28,244)	(28,244)	(28,244)	(28,244)	(11,298)	0
2279	City of Keizer	6/30/2023	Proportion	5.3	3.3	(2,542,827)	(1,583,269)	(479,779)	(479,779)	(479,779)	(479,779)	(143,932)	0	0
2279	City of Keizer	6/30/2023	Contribution	5.3	3.3	(250,833)	(156,179)	(47,327)	(47,327)	(47,327)	(47,327)	(14,198)	0	0
2279	City of Keizer	6/30/2022	Proportion	5.4	2.4	4,584,008	2,037,338	848,890	848,890	848,890	339,558	0	0	0
2279	City of Keizer	6/30/2022	Contribution	5.4	2.4	(1,059,258)	(470,781)	(196,159)	(196,159)	(196,159)	(78,463)	0	0	0
2279	City of Keizer	6/30/2021	Proportion	5.5	1.5	789,965	215,445	143,630	143,630	71,815	0	0	0	0
2279	City of Keizer	6/30/2021	Contribution	5.5	1.5	(1,718,397)	(468,653)	(312,436)	(312,436)	(156,217)	0	0	0	0
2279	City of Keizer	6/30/2020	Proportion	5.4	0.4	1,756,565	130,115	325,290	130,115	0	0	0	0	0
2279	City of Keizer	6/30/2020	Contribution	5.4	0.4	(559,637)	(41,457)	(103,636)	(41,457)	0	0	0	0	0
2279	City of Keizer	6/30/2019	Proportion	5.3	0.0	(331,545)	0	(18,765)	0	0	0	0	0	0
2279	City of Keizer	6/30/2019	Contribution	5.3	0.0	(458,932)	0	(25,977)	0	0	0	0	0	0
2280	City of Winston	6/30/2024	Proportion	5.4	4.4	(315,415)	(257,005)	(58,410)	(58,410)	(58,410)	(58,410)	(58,410)	(23,365)	0
2280	City of Winston	6/30/2024	Contribution	5.4	4.4	8,094	6,595	1,499	1,499	1,499	1,499	1,499	599	0
2280	City of Winston	6/30/2023	Proportion	5.3	3.3	(129,679)	(80,743)	(24,468)	(24,468)	(24,468)	(24,468)	(7,339)	0	0
2280	City of Winston	6/30/2023	Contribution	5.3	3.3	(46,333)	(28,849)	(8,742)	(8,742)	(8,742)	(8,742)	(2,623)	0	0
2280	City of Winston	6/30/2022	Proportion	5.4	2.4	401,489	178,439	74,350	74,350	74,350	29,739	0	0	0
2280	City of Winston	6/30/2022	Contribution	5.4	2.4	(97,224)	(43,212)	(18,004)	(18,004)	(18,004)	(7,204)	0	0	0
2280	City of Winston	6/30/2021	Proportion	5.5	1.5	346,323	94,451	62,968	62,968	31,483	0	0	0	0
2280	City of Winston	6/30/2021	Contribution	5.5	1.5	(320,843)	(87,503)	(58,335)	(58,335)	(29,168)	0	0	0	0
2280	City of Winston	6/30/2020	Proportion	5.4	0.4	193,212	14,312	35,780	14,312	0	0	0	0	0
2280	City of Winston	6/30/2020	Contribution	5.4	0.4	(76,755)	(5,685)	(14,214)	(5,685)	0	0	0	0	0
2280	City of Winston	6/30/2019	Proportion	5.3	0.0	55,491	0	3,141	0	0	0	0	0	0
2280	City of Winston	6/30/2019	Contribution	5.3	0.0	(98,566)	0	(5,581)	0	0	0	0	0	0
2281	City of Manzanita	6/30/2024	Proportion	5.4	4.4	135,082	110,067	25,015	25,015	25,015	25,015	25,015	10,007	0
2281	City of Manzanita	6/30/2024	Contribution	5.4	4.4	30,603	24,936	5,667	5,667	5,667	5,667	5,667	2,268	0
2281	City of Manzanita	6/30/2023	Proportion	5.3	3.3	(39,192)	(24,402)	(7,395)	(7,395)	(7,395)	(7,395)	(2,217)	0	0
2281	City of Manzanita	6/30/2023	Contribution	5.3	3.3	65,129	40,553	12,288	12,288	12,288	12,288	3,689	0	0
2281	City of Manzanita	6/30/2022	Proportion	5.4	2.4	81,859	36,382	15,159	15,159	15,159	6,064	0	0	0
2281	City of Manzanita	6/30/2022	Contribution	5.4	2.4	11,785	5,239	2,182	2,182	2,182	875	0	0	0
2281	City of Manzanita	6/30/2021	Proportion	5.5	1.5	191,597	52,253	34,836	34,836	17,417	0	0	0	0
2281	City of Manzanita	6/30/2021	Contribution	5.5	1.5	(162,273)	(44,257)	(29,504)	(29,504)	(14,753)	0	0	0	0
2281	City of Manzanita	6/30/2020	Proportion	5.4	0.4	40,436	2,996	7,488	2,996	0	0	0	0	0
2281	City of Manzanita	6/30/2020	Contribution	5.4	0.4	(4,620)	(340)	(856)	(340)	0	0	0	0	0
2281	City of Manzanita	6/30/2019	Proportion	5.3	0.0	7,495	0	425	0	0	0	0	0	0
2281	City of Manzanita	6/30/2019	Contribution	5.3	0.0	(23,381)	0	(1,321)	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2024	Proportion	5.4	4.4	72,671	59,213	13,458	13,458	13,458	13,458	13,458	5,381	0
2282	City of Eagle Point	6/30/2024	Contribution	5.4	4.4	(18,387)	(14,982)	(3,405)	(3,405)	(3,405)	(3,405)	(3,405)	(1,362)	0
2282	City of Eagle Point	6/30/2023	Proportion	5.3	3.3	(336,200)	(209,332)	(63,434)	(63,434)	(63,434)	(63,434)	(19,030)	0	0
2282	City of Eagle Point	6/30/2023	Contribution	5.3	3.3	17,083	10,637	3,223	3,223	3,223	3,223	968	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2022	Proportion	5.4	2.4	297,214	132,094	55,040	55,040	55,040	22,014	0	0	0
2282	City of Eagle Point	6/30/2022	Contribution	5.4	2.4	(72,702)	(32,313)	(13,463)	(13,463)	(13,463)	(5,387)	0	0	0
2282	City of Eagle Point	6/30/2021	Proportion	5.5	1.5	16,829	4,589	3,060	3,060	1,529	0	0	0	0
2282	City of Eagle Point	6/30/2021	Contribution	5.5	1.5	(232,591)	(63,435)	(42,289)	(42,289)	(21,146)	0	0	0	0
2282	City of Eagle Point	6/30/2020	Proportion	5.4	0.4	222,754	16,499	41,251	16,499	0	0	0	0	0
2282	City of Eagle Point	6/30/2020	Contribution	5.4	0.4	(66,810)	(4,950)	(12,372)	(4,950)	0	0	0	0	0
2282	City of Eagle Point	6/30/2019	Proportion	5.3	0.0	34,063	0	1,928	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2019	Contribution	5.3	0.0	(50,006)	0	(2,831)	0	0	0	0	0	0
2283	City of Maupin	6/30/2024	Proportion	5.4	4.4	(53,495)	(43,589)	(9,906)	(9,906)	(9,906)	(9,906)	(9,906)	(3,965)	0
2283	City of Maupin	6/30/2024	Contribution	5.4	4.4	(40,643)	(33,117)	(7,526)	(7,526)	(7,526)	(7,526)	(7,526)	(3,013)	0
2283	City of Maupin	6/30/2023	Proportion	5.3	3.3	(184,313)	(114,761)	(34,776)	(34,776)	(34,776)	(34,776)	(10,433)	0	0
2283	City of Maupin	6/30/2023	Contribution	5.3	3.3	(40,161)	(25,005)	(7,578)	(7,578)	(7,578)	(7,578)	(2,271)	0	0
2283	City of Maupin	6/30/2022	Proportion	5.4	2.4	223,040	99,128	41,304	41,304	41,304	16,520	0	0	0
2283	City of Maupin	6/30/2022	Contribution	5.4	2.4	(87,596)	(38,933)	(16,221)	(16,221)	(16,221)	(6,491)	0	0	0
2283	City of Maupin	6/30/2021	Proportion	5.5	1.5	251,273	68,529	45,686	45,686	22,843	0	0	0	0
2283	City of Maupin	6/30/2021	Contribution	5.5	1.5	(132,398)	(36,110)	(24,072)	(24,072)	(12,038)	0	0	0	0
2283	City of Maupin	6/30/2020	Proportion	5.4	0.4	3,062	227	567	227	0	0	0	0	0
2283	City of Maupin	6/30/2020	Contribution	5.4	0.4	(31,366)	(2,321)	(5,809)	(2,321)	0	0	0	0	0
2283	City of Maupin	6/30/2019	Proportion	5.3	0.0	20,313	0	1,148	0	0	0	0	0	0
2283	City of Maupin	6/30/2019	Contribution	5.3	0.0	(34,850)	0	(1,975)	0	0	0	0	0	0
2284	City of Halsey	6/30/2024	Proportion	5.4	4.4	23,920	19,490	4,430	4,430	4,430	4,430	4,430	1,770	0
2284	City of Halsey	6/30/2024	Contribution	5.4	4.4	(7,795)	(6,351)	(1,444)	(1,444)	(1,444)	(1,444)	(1,444)	(575)	0
2284	City of Halsey	6/30/2023	Proportion	5.3	3.3	(39,371)	(24,515)	(7,428)	(7,428)	(7,428)	(7,428)	(2,231)	0	0
2284	City of Halsey	6/30/2023	Contribution	5.3	3.3	(2,272)	(1,414)	(429)	(429)	(429)	(429)	(127)	0	0
2284	City of Halsey	6/30/2022	Proportion	5.4	2.4	95,932	42,637	17,765	17,765	17,765	7,107	0	0	0
2284	City of Halsey	6/30/2022	Contribution	5.4	2.4	(14,281)	(6,346)	(2,645)	(2,645)	(2,645)	(1,056)	0	0	0
2284	City of Halsey	6/30/2021	Proportion	5.5	1.5	(88,040)	(24,012)	(16,007)	(16,007)	(8,005)	0	0	0	0
2284	City of Halsey	6/30/2021	Contribution	5.5	1.5	(32,294)	(8,806)	(5,872)	(5,872)	(2,934)	0	0	0	0
2284	City of Halsey	6/30/2020	Proportion	5.4	0.4	51,177	3,792	9,477	3,792	0	0	0	0	0
2284	City of Halsey	6/30/2020	Contribution	5.4	0.4	(15,907)	(1,177)	(2,946)	(1,177)	0	0	0	0	0
2284	City of Halsey	6/30/2019	Proportion	5.3	0.0	21,055	0	1,190	0	0	0	0	0	0
2284	City of Halsey	6/30/2019	Contribution	5.3	0.0	(14,105)	0	(800)	0	0	0	0	0	0
2285	City of Veneta	6/30/2024	Proportion	5.4	4.4	(130,117)	(106,021)	(24,096)	(24,096)	(24,096)	(24,096)	(24,096)	(9,637)	0
2285	City of Veneta	6/30/2024	Contribution	5.4	4.4	51,328	41,823	9,505	9,505	9,505	9,505	9,505	3,803	0
2285	City of Veneta	6/30/2023	Proportion	5.3	3.3	(167,114)	(104,052)	(31,531)	(31,531)	(31,531)	(31,531)	(9,459)	0	0
2285	City of Veneta	6/30/2023	Contribution	5.3	3.3	31,839	19,825	6,007	6,007	6,007	6,007	1,804	0	0
2285	City of Veneta	6/30/2022	Proportion	5.4	2.4	166,109	73,826	30,761	30,761	30,761	12,304	0	0	0
2285	City of Veneta	6/30/2022	Contribution	5.4	2.4	(10,666)	(4,741)	(1,975)	(1,975)	(1,975)	(791)	0	0	0
2285	City of Veneta	6/30/2021	Proportion	5.5	1.5	(253,689)	(69,189)	(46,125)	(46,125)	(23,064)	0	0	0	0
2285	City of Veneta	6/30/2021	Contribution	5.5	1.5	(139,318)	(37,994)	(25,331)	(25,331)	(12,663)	0	0	0	0
2285	City of Veneta	6/30/2020	Proportion	5.4	0.4	50,310	3,725	9,317	3,725	0	0	0	0	0
2285	City of Veneta	6/30/2020	Contribution	5.4	0.4	(52,862)	(3,917)	(9,789)	(3,917)	0	0	0	0	0
2285	City of Veneta	6/30/2019	Proportion	5.3	0.0	20,128	0	1,138	0	0	0	0	0	0
2285	City of Veneta	6/30/2019	Contribution	5.3	0.0	(35,244)	0	(1,994)	0	0	0	0	0	0
2286	City of Millersburg	6/30/2024	Proportion	5.4	4.4	69,988	57,027	12,961	12,961	12,961	12,961	12,961	5,183	0
2286	City of Millersburg	6/30/2024	Contribution	5.4	4.4	69,246	56,423	12,823	12,823	12,823	12,823	12,823	5,131	0
2286	City of Millersburg	6/30/2023	Proportion	5.3	3.3	120,315	74,913	22,701	22,701	22,701	22,701	6,810	0	0
2286	City of Millersburg	6/30/2023	Contribution	5.3	3.3	69,082	43,014	13,034	13,034	13,034	13,034	3,912	0	0
2286	City of Millersburg	6/30/2022	Proportion	5.4	2.4	(122,278)	(54,346)	(22,644)	(22,644)	(22,644)	(9,058)	0	0	0
2286	City of Millersburg	6/30/2022	Contribution	5.4	2.4	68,855	30,602	12,751	12,751	12,751	5,100	0	0	0
2286	City of Millersburg	6/30/2021	Proportion	5.5	1.5	20,158	5,498	3,665	3,665	1,833	0	0	0	0
2286	City of Millersburg	6/30/2021	Contribution	5.5	1.5	(67,404)	(18,384)	(12,255)	(12,255)	(6,129)	0	0	0	0
2286	City of Millersburg	6/30/2020	Proportion	5.4	0.4	10,347	767	1,916	767	0	0	0	0	0
2286	City of Millersburg	6/30/2020	Contribution	5.4	0.4	18,572	1,377	3,439	1,377	0	0	0	0	0
2286	City of Millersburg	6/30/2019	Proportion	5.3	0.0	125,997	0	7,132	0	0	0	0	0	0
2286	City of Millersburg	6/30/2019	Contribution	5.3	0.0	(30,335)	0	(1,715)	0	0	0	0	0	0
2287	City of King City	6/30/2024	Proportion	5.4	4.4	175,898	143,324	32,574	32,574	32,574	32,574	32,574	13,028	0
2287	City of King City	6/30/2024	Contribution	5.4	4.4	4,646	3,786	860	860	860	860	860	346	0
2287	City of King City	6/30/2023	Proportion	5.3	3.3	(30,388)	(18,920)	(5,734)	(5,734)	(5,734)	(5,734)	(1,718)	0	0
2287	City of King City	6/30/2023	Contribution	5.3	3.3	17,909	11,151	3,379	3,379	3,379	3,379	1,014	0	0
2287	City of King City	6/30/2022	Proportion	5.4	2.4	(103,556)	(46,025)	(19,177)	(19,177)	(19,177)	(7,671)	0	0	0
2287	City of King City	6/30/2022	Contribution	5.4	2.4	(3,314)	(1,472)	(614)	(614)	(614)	(244)	0	0	0
2287	City of King City	6/30/2021	Proportion	5.5	1.5	96,839	26,411	17,607	17,607	8,804	0	0	0	0
2287	City of King City	6/30/2021	Contribution	5.5	1.5	(116,338)	(31,730)	(21,152)	(21,152)	(10,578)	0	0	0	0
2287	City of King City	6/30/2020	Proportion	5.4	0.4	95,800	7,095	17,741	7,095	0	0	0	0	0
2287	City of King City	6/30/2020	Contribution	5.4	0.4	5,421	401	1,004	401	0	0	0	0	0
2287	City of King City	6/30/2019	Proportion	5.3	0.0	(85,952)	0	(4,867)	0	0	0	0	0	0
2287	City of King City	6/30/2019	Contribution	5.3	0.0	(5,787)	0	(327)	0	0	0	0	0	0
2288	City of Tualatin	6/30/2024	Proportion	5.4	4.4	(1,407,518)	(1,146,867)	(260,651)	(260,651)	(260,651)	(260,651)	(260,651)	(104,263)	0
2288	City of Tualatin	6/30/2024	Contribution	5.4	4.4	522,865	426,038	96,827	96,827	96,827	96,827	96,827	38,730	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2023	Proportion	5.3	3.3	(2,244,135)	(1,397,291)	(423,422)	(423,422)	(423,422)	(423,422)	(127,025)	0	0
2288	City of Tualatin	6/30/2023	Contribution	5.3	3.3	422,903	263,317	79,793	79,793	79,793	79,793	23,938	0	0
2288	City of Tualatin	6/30/2022	Proportion	5.4	2.4	1,378,517	612,674	255,281	255,281	255,281	102,112	0	0	0
2288	City of Tualatin	6/30/2022	Contribution	5.4	2.4	(238,046)	(105,797)	(44,083)	(44,083)	(44,083)	(17,631)	0	0	0
2288	City of Tualatin	6/30/2021	Proportion	5.5	1.5	(367,677)	(100,277)	(66,850)	(66,850)	(33,427)	0	0	0	0
2288	City of Tualatin	6/30/2021	Contribution	5.5	1.5	(1,957,951)	(533,987)	(355,991)	(355,991)	(177,996)	0	0	0	0
2288	City of Tualatin	6/30/2020	Proportion	5.4	0.4	1,625,689	120,419	301,054	120,419	0	0	0	0	0
2288	City of Tualatin	6/30/2020	Contribution	5.4	0.4	(73,933)	(5,478)	(13,691)	(5,478)	0	0	0	0	0
2288	City of Tualatin	6/30/2019	Proportion	5.3	0.0	(2,732,760)	0	(154,685)	0	0	0	0	0	0
2288	City of Tualatin	6/30/2019	Contribution	5.3	0.0	691,113	0	39,118	0	0	0	0	0	0
2289	City Of St Paul	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2290	City of Molalla	6/30/2024	Proportion	5.4	4.4	235,813	192,144	43,669	43,669	43,669	43,669	43,669	17,468	0
2290	City of Molalla	6/30/2024	Contribution	5.4	4.4	31,490	25,659	5,831	5,831	5,831	5,831	5,831	2,335	0
2290	City of Molalla	6/30/2023	Proportion	5.3	3.3	601,561	374,557	113,502	113,502	113,502	113,502	34,051	0	0
2290	City of Molalla	6/30/2023	Contribution	5.3	3.3	52,256	32,536	9,860	9,860	9,860	9,860	2,956	0	0
2290	City of Molalla	6/30/2022	Proportion	5.4	2.4	(64,748)	(28,778)	(11,990)	(11,990)	(11,990)	(4,798)	0	0	0
2290	City of Molalla	6/30/2022	Contribution	5.4	2.4	258,531	114,903	47,876	47,876	47,876	19,151	0	0	0
2290	City of Molalla	6/30/2021	Proportion	5.5	1.5	(178,093)	(48,569)	(32,381)	(32,381)	(16,188)	0	0	0	0
2290	City of Molalla	6/30/2021	Contribution	5.5	1.5	(62,542)	(17,058)	(11,371)	(11,371)	(5,687)	0	0	0	0
2290	City of Molalla	6/30/2020	Proportion	5.4	0.4	49,793	3,688	9,221	3,688	0	0	0	0	0
2290	City of Molalla	6/30/2020	Contribution	5.4	0.4	144,604	10,709	26,779	10,709	0	0	0	0	0
2290	City of Molalla	6/30/2019	Proportion	5.3	0.0	497,794	0	28,179	0	0	0	0	0	0
2290	City of Molalla	6/30/2019	Contribution	5.3	0.0	61,247	0	3,467	0	0	0	0	0	0
2291	City of Florence	6/30/2024	Proportion	5.4	4.4	388,898	316,880	72,018	72,018	72,018	72,018	72,018	28,808	0
2291	City of Florence	6/30/2024	Contribution	5.4	4.4	(59,386)	(48,389)	(10,997)	(10,997)	(10,997)	(10,997)	(10,997)	(4,401)	0
2291	City of Florence	6/30/2023	Proportion	5.3	3.3	(762,979)	(475,063)	(143,958)	(143,958)	(143,958)	(143,958)	(43,189)	0	0
2291	City of Florence	6/30/2023	Contribution	5.3	3.3	(9,771)	(6,083)	(1,844)	(1,844)	(1,844)	(1,844)	(551)	0	0
2291	City of Florence	6/30/2022	Proportion	5.4	2.4	347,363	154,385	64,326	64,326	64,326	25,733	0	0	0
2291	City of Florence	6/30/2022	Contribution	5.4	2.4	(204,921)	(91,077)	(37,948)	(37,948)	(37,948)	(15,181)	0	0	0
2291	City of Florence	6/30/2021	Proportion	5.5	1.5	502,124	136,944	91,295	91,295	45,649	0	0	0	0
2291	City of Florence	6/30/2021	Contribution	5.5	1.5	(736,800)	(200,944)	(133,964)	(133,964)	(66,980)	0	0	0	0
2291	City of Florence	6/30/2020	Proportion	5.4	0.4	516,158	38,233	95,585	38,233	0	0	0	0	0
2291	City of Florence	6/30/2020	Contribution	5.4	0.4	(102,657)	(7,602)	(19,011)	(7,602)	0	0	0	0	0
2291	City of Florence	6/30/2019	Proportion	5.3	0.0	(65,711)	0	(3,721)	0	0	0	0	0	0
2291	City of Florence	6/30/2019	Contribution	5.3	0.0	(192,188)	0	(10,878)	0	0	0	0	0	0
2292	City of North Bend	6/30/2024	Proportion	5.4	4.4	(332,912)	(271,262)	(61,650)	(61,650)	(61,650)	(61,650)	(61,650)	(24,662)	0
2292	City of North Bend	6/30/2024	Contribution	5.4	4.4	304,351	247,990	56,361	56,361	56,361	56,361	56,361	22,546	0
2292	City of North Bend	6/30/2023	Proportion	5.3	3.3	(1,219,428)	(759,266)	(230,081)	(230,081)	(230,081)	(230,081)	(69,023)	0	0
2292	City of North Bend	6/30/2023	Contribution	5.3	3.3	240,909	149,999	45,455	45,455	45,455	45,455	13,634	0	0
2292	City of North Bend	6/30/2022	Proportion	5.4	2.4	126,526	56,233	23,431	23,431	23,431	9,371	0	0	0
2292	City of North Bend	6/30/2022	Contribution	5.4	2.4	(156,013)	(69,340)	(28,891)	(28,891)	(28,891)	(11,558)	0	0	0
2292	City of North Bend	6/30/2021	Proportion	5.5	1.5	(234,359)	(63,915)	(42,611)	(42,611)	(21,304)	0	0	0	0
2292	City of North Bend	6/30/2021	Contribution	5.5	1.5	(675,107)	(184,119)	(122,747)	(122,747)	(61,372)	0	0	0	0
2292	City of North Bend	6/30/2020	Proportion	5.4	0.4	(660,442)	(48,922)	(122,304)	(48,922)	0	0	0	0	0
2292	City of North Bend	6/30/2020	Contribution	5.4	0.4	(12,418)	(918)	(2,300)	(918)	0	0	0	0	0
2292	City of North Bend	6/30/2019	Proportion	5.3	0.0	(319,109)	0	(18,064)	0	0	0	0	0	0
2292	City of North Bend	6/30/2019	Contribution	5.3	0.0	(156,286)	0	(8,846)	0	0	0	0	0	0
2293	City of Lowell	6/30/2024	Proportion	5.4	4.4	(22,675)	(18,476)	(4,199)	(4,199)	(4,199)	(4,199)	(4,199)	(1,680)	0
2293	City of Lowell	6/30/2024	Contribution	5.4	4.4	406	331	75	75	75	75	75	31	0
2293	City of Lowell	6/30/2023	Proportion	5.3	3.3	(65,191)	(40,591)	(12,300)	(12,300)	(12,300)	(12,300)	(3,691)	0	0
2293	City of Lowell	6/30/2023	Contribution	5.3	3.3	5,331	3,319	1,006	1,006	1,006	1,006	301	0	0
2293	City of Lowell	6/30/2022	Proportion	5.4	2.4	157,660	70,072	29,196	29,196	29,196	11,680	0	0	0
2293	City of Lowell	6/30/2022	Contribution	5.4	2.4	(7,435)	(3,304)	(1,377)	(1,377)	(1,377)	(550)	0	0	0
2293	City of Lowell	6/30/2021	Proportion	5.5	1.5	(105,778)	(28,850)	(19,232)	(19,232)	(9,618)	0	0	0	0
2293	City of Lowell	6/30/2021	Contribution	5.5	1.5	(30,688)	(8,368)	(5,580)	(5,580)	(2,788)	0	0	0	0
2293	City of Lowell	6/30/2020	Proportion	5.4	0.4	149,640	11,085	27,711	11,085	0	0	0	0	0
2293	City of Lowell	6/30/2020	Contribution	5.4	0.4	(10,819)	(799)	(2,004)	(799)	0	0	0	0	0
2293	City of Lowell	6/30/2019	Proportion	5.3	0.0	(130,080)	0	(7,365)	0	0	0	0	0	0
2293	City of Lowell	6/30/2019	Contribution	5.3	0.0	2,370	0	135	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2294	City of Depoe Bay	6/30/2024	Proportion	5.4	4.4	121,488	98,990	22,498	22,498	22,498	22,498	22,498	8,998	0
2294	City of Depoe Bay	6/30/2024	Contribution	5.4	4.4	20,791	16,941	3,850	3,850	3,850	3,850	3,850	1,541	0
2294	City of Depoe Bay	6/30/2023	Proportion	5.3	3.3	(205,762)	(128,116)	(38,823)	(38,823)	(38,823)	(38,823)	(11,647)	0	0
2294	City of Depoe Bay	6/30/2023	Contribution	5.3	3.3	35,642	22,192	6,725	6,725	6,725	6,725	2,017	0	0
2294	City of Depoe Bay	6/30/2022	Proportion	5.4	2.4	137,816	61,253	25,521	25,521	25,521	10,211	0	0	0
2294	City of Depoe Bay	6/30/2022	Contribution	5.4	2.4	(18,653)	(8,291)	(3,454)	(3,454)	(3,454)	(1,383)	0	0	0
2294	City of Depoe Bay	6/30/2021	Proportion	5.5	1.5	(28,903)	(7,883)	(5,255)	(5,255)	(2,628)	0	0	0	0
2294	City of Depoe Bay	6/30/2021	Contribution	5.5	1.5	(120,403)	(32,839)	(21,891)	(21,891)	(10,948)	0	0	0	0
2294	City of Depoe Bay	6/30/2020	Proportion	5.4	0.4	(43,096)	(3,191)	(7,981)	(3,191)	0	0	0	0	0
2294	City of Depoe Bay	6/30/2020	Contribution	5.4	0.4	(18,780)	(1,390)	(3,478)	(1,390)	0	0	0	0	0
2294	City of Depoe Bay	6/30/2019	Proportion	5.3	0.0	147,444	0	8,344	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2019	Contribution	5.3	0.0	(28,133)	0	(1,593)	0	0	0	0	0	0
2295	City of Tigard	6/30/2024	Proportion	5.4	4.4	486,224	396,183	90,041	90,041	90,041	90,041	90,041	36,019	0
2295	City of Tigard	6/30/2024	Contribution	5.4	4.4	96,630	78,736	17,894	17,894	17,894	17,894	17,894	7,160	0
2295	City of Tigard	6/30/2023	Proportion	5.3	3.3	(1,644,038)	(1,023,646)	(310,196)	(310,196)	(310,196)	(310,196)	(93,058)	0	0
2295	City of Tigard	6/30/2023	Contribution	5.3	3.3	180,428	112,342	34,043	34,043	34,043	34,043	10,213	0	0
2295	City of Tigard	6/30/2022	Proportion	5.4	2.4	1,247,453	554,423	231,010	231,010	231,010	92,403	0	0	0
2295	City of Tigard	6/30/2022	Contribution	5.4	2.4	(152,462)	(67,760)	(28,234)	(28,234)	(28,234)	(11,292)	0	0	0
2295	City of Tigard	6/30/2021	Proportion	5.5	1.5	(26,992)	(7,360)	(4,908)	(4,908)	(2,452)	0	0	0	0
2295	City of Tigard	6/30/2021	Contribution	5.5	1.5	(1,317,646)	(359,358)	(239,572)	(239,572)	(119,786)	0	0	0	0
2295	City of Tigard	6/30/2020	Proportion	5.4	0.4	127,722	9,462	23,652	9,462	0	0	0	0	0
2295	City of Tigard	6/30/2020	Contribution	5.4	0.4	(110,478)	(8,183)	(20,459)	(8,183)	0	0	0	0	0
2295	City of Tigard	6/30/2019	Proportion	5.3	0.0	(1,036,064)	0	(58,644)	0	0	0	0	0	0
2295	City of Tigard	6/30/2019	Contribution	5.3	0.0	(291,940)	0	(16,525)	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2024	Proportion	5.4	4.4	(772,884)	(629,757)	(143,127)	(143,127)	(143,127)	(143,127)	(143,127)	(57,249)	0
2296	City of Happy Valley	6/30/2024	Contribution	5.4	4.4	185,886	151,463	34,423	34,423	34,423	34,423	34,423	13,771	0
2296	City of Happy Valley	6/30/2023	Proportion	5.3	3.3	(1,023,446)	(637,240)	(193,103)	(193,103)	(193,103)	(193,103)	(57,931)	0	0
2296	City of Happy Valley	6/30/2023	Contribution	5.3	3.3	62,309	38,797	11,756	11,756	11,756	11,756	3,529	0	0
2296	City of Happy Valley	6/30/2022	Proportion	5.4	2.4	1,006,298	447,245	186,351	186,351	186,351	74,543	0	0	0
2296	City of Happy Valley	6/30/2022	Contribution	5.4	2.4	(70,955)	(31,535)	(13,140)	(13,140)	(13,140)	(5,255)	0	0	0
2296	City of Happy Valley	6/30/2021	Proportion	5.5	1.5	587,484	160,224	106,815	106,815	53,409	0	0	0	0
2296	City of Happy Valley	6/30/2021	Contribution	5.5	1.5	(768,987)	(209,723)	(139,816)	(139,816)	(69,907)	0	0	0	0
2296	City of Happy Valley	6/30/2020	Proportion	5.4	0.4	58,605	4,340	10,853	4,340	0	0	0	0	0
2296	City of Happy Valley	6/30/2020	Contribution	5.4	0.4	68,493	5,073	12,684	5,073	0	0	0	0	0
2296	City of Happy Valley	6/30/2019	Proportion	5.3	0.0	(1,179,583)	0	(66,768)	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2019	Contribution	5.3	0.0	1,899,632	0	107,527	0	0	0	0	0	0
2297	City of Rainier	6/30/2024	Proportion	5.4	4.4	(238,143)	(194,042)	(44,101)	(44,101)	(44,101)	(44,101)	(44,101)	(17,638)	0
2297	City of Rainier	6/30/2024	Contribution	5.4	4.4	(26,677)	(21,737)	(4,940)	(4,940)	(4,940)	(4,940)	(4,940)	(1,977)	0
2297	City of Rainier	6/30/2023	Proportion	5.3	3.3	(91,192)	(56,780)	(17,206)	(17,206)	(17,206)	(17,206)	(5,162)	0	0
2297	City of Rainier	6/30/2023	Contribution	5.3	3.3	(18,019)	(11,219)	(3,400)	(3,400)	(3,400)	(3,400)	(1,019)	0	0
2297	City of Rainier	6/30/2022	Proportion	5.4	2.4	(139,123)	(61,831)	(25,764)	(25,764)	(25,764)	(10,303)	0	0	0
2297	City of Rainier	6/30/2022	Contribution	5.4	2.4	(47,972)	(21,320)	(8,884)	(8,884)	(8,884)	(3,552)	0	0	0
2297	City of Rainier	6/30/2021	Proportion	5.5	1.5	146,561	39,973	26,647	26,647	13,326	0	0	0	0
2297	City of Rainier	6/30/2021	Contribution	5.5	1.5	(270,042)	(73,646)	(49,099)	(49,099)	(24,547)	0	0	0	0
2297	City of Rainier	6/30/2020	Proportion	5.4	0.4	44,472	3,292	8,236	3,292	0	0	0	0	0
2297	City of Rainier	6/30/2020	Contribution	5.4	0.4	(78,117)	(5,787)	(14,466)	(5,787)	0	0	0	0	0
2297	City of Rainier	6/30/2019	Proportion	5.3	0.0	112,058	0	6,343	0	0	0	0	0	0
2297	City of Rainier	6/30/2019	Contribution	5.3	0.0	(109,650)	0	(6,205)	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2024	Proportion	5.4	4.4	(762,752)	(621,502)	(141,250)	(141,250)	(141,250)	(141,250)	(141,250)	(56,502)	0
2298	City of Lincoln City	6/30/2024	Contribution	5.4	4.4	76,886	62,648	14,238	14,238	14,238	14,238	14,238	5,696	0
2298	City of Lincoln City	6/30/2023	Proportion	5.3	3.3	363,012	226,026	68,493	68,493	68,493	68,493	20,547	0	0
2298	City of Lincoln City	6/30/2023	Contribution	5.3	3.3	(45,735)	(28,477)	(8,629)	(8,629)	(8,629)	(8,629)	(2,590)	0	0
2298	City of Lincoln City	6/30/2022	Proportion	5.4	2.4	(6,625)	(2,944)	(1,227)	(1,227)	(1,227)	(490)	0	0	0
2298	City of Lincoln City	6/30/2022	Contribution	5.4	2.4	37,816	16,807	7,003	7,003	7,003	2,801	0	0	0
2298	City of Lincoln City	6/30/2021	Proportion	5.5	1.5	(291,934)	(79,618)	(53,079)	(53,079)	(26,539)	0	0	0	0
2298	City of Lincoln City	6/30/2021	Contribution	5.5	1.5	(1,087,107)	(296,483)	(197,656)	(197,656)	(98,827)	0	0	0	0
2298	City of Lincoln City	6/30/2020	Proportion	5.4	0.4	(721,595)	(53,450)	(133,629)	(53,450)	0	0	0	0	0
2298	City of Lincoln City	6/30/2020	Contribution	5.4	0.4	1,915,250	141,870	354,676	141,870	0	0	0	0	0
2298	City of Lincoln City	6/30/2019	Proportion	5.3	0.0	627,261	0	35,506	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2019	Contribution	5.3	0.0	210,602	0	11,922	0	0	0	0	0	0
2299	City of Dunes City	6/30/2024	Proportion	5.4	4.4	(5,551)	(4,523)	(1,028)	(1,028)	(1,028)	(1,028)	(1,028)	(411)	0
2299	City of Dunes City	6/30/2024	Contribution	5.4	4.4	6,456	5,260	1,196	1,196	1,196	1,196	1,196	476	0
2299	City of Dunes City	6/30/2023	Proportion	5.3	3.3	17,287	10,763	3,262	3,262	3,262	3,262	977	0	0
2299	City of Dunes City	6/30/2023	Contribution	5.3	3.3	5,261	3,275	993	993	993	993	296	0	0
2299	City of Dunes City	6/30/2022	Proportion	5.4	2.4	(13,441)	(5,974)	(2,489)	(2,489)	(2,489)	(996)	0	0	0
2299	City of Dunes City	6/30/2022	Contribution	5.4	2.4	5,930	2,636	1,098	1,098	1,098	440	0	0	0
2299	City of Dunes City	6/30/2021	Proportion	5.5	1.5	(2,655)	(723)	(483)	(483)	(240)	0	0	0	0
2299	City of Dunes City	6/30/2021	Contribution	5.5	1.5	(9,664)	(2,636)	(1,757)	(1,757)	(879)	0	0	0	0
2299	City of Dunes City	6/30/2020	Proportion	5.4	0.4	14,349	1,064	2,657	1,064	0	0	0	0	0
2299	City of Dunes City	6/30/2020	Contribution	5.4	0.4	(4,252)	(317)	(787)	(317)	0	0	0	0	0

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Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2019	Proportion	5.3	0.0	2,541	0	146	0	0	0	0	0	0
2299	City of Dunes City	6/30/2019	Contribution	5.3	0.0	41,615	0	2,355	0	0	0	0	0	0
2300	City of Yachats	6/30/2024	Proportion	5.4	4.4	(8,248)	(6,721)	(1,527)	(1,527)	(1,527)	(1,527)	(1,527)	(613)	0
2300	City of Yachats	6/30/2024	Contribution	5.4	4.4	34,688	28,264	6,424	6,424	6,424	6,424	6,424	2,568	0
2300	City of Yachats	6/30/2023	Proportion	5.3	3.3	96,639	60,171	18,234	18,234	18,234	18,234	5,469	0	0
2300	City of Yachats	6/30/2023	Contribution	5.3	3.3	(16,590)	(10,330)	(3,130)	(3,130)	(3,130)	(3,130)	(940)	0	0
2300	City of Yachats	6/30/2022	Proportion	5.4	2.4	(65,582)	(29,147)	(12,145)	(12,145)	(12,145)	(4,857)	0	0	0
2300	City of Yachats	6/30/2022	Contribution	5.4	2.4	38,090	16,928	7,054	7,054	7,054	2,820	0	0	0
2300	City of Yachats	6/30/2021	Proportion	5.5	1.5	(33,370)	(9,102)	(6,067)	(6,067)	(3,035)	0	0	0	0
2300	City of Yachats	6/30/2021	Contribution	5.5	1.5	(131,266)	(35,798)	(23,867)	(23,867)	(11,931)	0	0	0	0
2300	City of Yachats	6/30/2020	Proportion	5.4	0.4	(105,403)	(7,808)	(19,519)	(7,808)	0	0	0	0	0
2300	City of Yachats	6/30/2020	Contribution	5.4	0.4	(24,610)	(1,825)	(4,557)	(1,825)	0	0	0	0	0
2300	City of Yachats	6/30/2019	Proportion	5.3	0.0	195,692	0	11,077	0	0	0	0	0	0
2300	City of Yachats	6/30/2019	Contribution	5.3	0.0	(45,905)	0	(2,600)	0	0	0	0	0	0
2301	City of Moro	6/30/2024	Proportion	5.4	4.4	90,697	73,901	16,796	16,796	16,796	16,796	16,796	6,717	0
2301	City of Moro	6/30/2024	Contribution	5.4	4.4	(12,001)	(9,779)	(2,222)	(2,222)	(2,222)	(2,222)	(2,222)	(891)	0
2301	City of Moro	6/30/2023	Proportion	5.3	3.3	(27,867)	(17,351)	(5,258)	(5,258)	(5,258)	(5,258)	(1,577)	0	0
2301	City of Moro	6/30/2023	Contribution	5.3	3.3	4,973	3,097	938	938	938	938	283	0	0
2301	City of Moro	6/30/2022	Proportion	5.4	2.4	20,874	9,276	3,866	3,866	3,866	1,544	0	0	0
2301	City of Moro	6/30/2022	Contribution	5.4	2.4	(9,714)	(4,317)	(1,799)	(1,799)	(1,799)	(719)	0	0	0
2301	City of Moro	6/30/2021	Proportion	5.5	1.5	19,250	5,250	3,500	3,500	1,750	0	0	0	0
2301	City of Moro	6/30/2021	Contribution	5.5	1.5	(21,189)	(5,777)	(3,853)	(3,853)	(1,924)	0	0	0	0
2301	City of Moro	6/30/2020	Proportion	5.4	0.4	(3,839)	(284)	(711)	(284)	0	0	0	0	0
2301	City of Moro	6/30/2020	Contribution	5.4	0.4	(7,510)	(555)	(1,391)	(555)	0	0	0	0	0
2301	City of Moro	6/30/2019	Proportion	5.3	0.0	22,820	0	1,290	0	0	0	0	0	0
2301	City of Moro	6/30/2019	Contribution	5.3	0.0	(10,137)	0	(572)	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2024	Proportion	5.4	4.4	(33,759)	(27,507)	(6,252)	(6,252)	(6,252)	(6,252)	(6,252)	(2,499)	0
2302	City of Mt. Vernon	6/30/2024	Contribution	5.4	4.4	18,635	15,184	3,451	3,451	3,451	3,451	3,451	1,380	0
2302	City of Mt. Vernon	6/30/2023	Proportion	5.3	3.3	(100,829)	(62,781)	(19,024)	(19,024)	(19,024)	(19,024)	(5,709)	0	0
2302	City of Mt. Vernon	6/30/2023	Contribution	5.3	3.3	16,914	10,532	3,191	3,191	3,191	3,191	959	0	0
2302	City of Mt. Vernon	6/30/2022	Proportion	5.4	2.4	9,167	4,073	1,698	1,698	1,698	677	0	0	0
2302	City of Mt. Vernon	6/30/2022	Contribution	5.4	2.4	(10,135)	(4,504)	(1,877)	(1,877)	(1,877)	(750)	0	0	0
2302	City of Mt. Vernon	6/30/2021	Proportion	5.5	1.5	9,304	2,536	1,692	1,692	844	0	0	0	0
2302	City of Mt. Vernon	6/30/2021	Contribution	5.5	1.5	(28,659)	(7,815)	(5,211)	(5,211)	(2,604)	0	0	0	0
2302	City of Mt. Vernon	6/30/2020	Proportion	5.4	0.4	(6,255)	(465)	(1,158)	(465)	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2020	Contribution	5.4	0.4	(6,420)	(475)	(1,189)	(475)	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2019	Proportion	5.3	0.0	50,710	0	2,870	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2019	Contribution	5.3	0.0	(10,331)	0	(586)	0	0	0	0	0	0
2303	City of Woodburn	6/30/2024	Proportion	5.4	4.4	(507,364)	(413,408)	(93,956)	(93,956)	(93,956)	(93,956)	(93,956)	(37,584)	0
2303	City of Woodburn	6/30/2024	Contribution	5.4	4.4	12,014	9,789	2,225	2,225	2,225	2,225	2,225	889	0
2303	City of Woodburn	6/30/2023	Proportion	5.3	3.3	2,267,721	1,411,977	427,872	427,872	427,872	427,872	128,361	0	0
2303	City of Woodburn	6/30/2023	Contribution	5.3	3.3	149,451	93,055	28,198	28,198	28,198	28,198	8,461	0	0
2303	City of Woodburn	6/30/2022	Proportion	5.4	2.4	(780,809)	(347,027)	(144,594)	(144,594)	(144,594)	(57,839)	0	0	0
2303	City of Woodburn	6/30/2022	Contribution	5.4	2.4	192,007	85,336	35,557	35,557	35,557	14,222	0	0	0
2303	City of Woodburn	6/30/2021	Proportion	5.5	1.5	1,126,699	307,283	204,854	204,854	102,429	0	0	0	0
2303	City of Woodburn	6/30/2021	Contribution	5.5	1.5	(1,762,377)	(480,649)	(320,432)	(320,432)	(160,217)	0	0	0	0
2303	City of Woodburn	6/30/2020	Proportion	5.4	0.4	336,902	24,957	62,389	24,957	0	0	0	0	0
2303	City of Woodburn	6/30/2020	Contribution	5.4	0.4	(69,917)	(5,177)	(12,948)	(5,177)	0	0	0	0	0
2303	City of Woodburn	6/30/2019	Proportion	5.3	0.0	(1,946,300)	0	(110,170)	0	0	0	0	0	0
2303	City of Woodburn	6/30/2019	Contribution	5.3	0.0	3,351,424	0	189,704	0	0	0	0	0	0
2304	City of Gladstone	6/30/2024	Proportion	5.4	4.4	(862,112)	(702,462)	(159,650)	(159,650)	(159,650)	(159,650)	(159,650)	(63,862)	0
2304	City of Gladstone	6/30/2024	Contribution	5.4	4.4	253,957	206,928	47,029	47,029	47,029	47,029	47,029	18,812	0
2304	City of Gladstone	6/30/2023	Proportion	5.3	3.3	(2,158,346)	(1,343,876)	(407,235)	(407,235)	(407,235)	(407,235)	(122,171)	0	0
2304	City of Gladstone	6/30/2023	Contribution	5.3	3.3	103,679	64,555	19,562	19,562	19,562	19,562	5,869	0	0
2304	City of Gladstone	6/30/2022	Proportion	5.4	2.4	630,699	280,311	116,796	116,796	116,796	46,719	0	0	0
2304	City of Gladstone	6/30/2022	Contribution	5.4	2.4	(188,703)	(83,868)	(34,945)	(34,945)	(34,945)	(13,978)	0	0	0
2304	City of Gladstone	6/30/2021	Proportion	5.5	1.5	181,591	49,523	33,017	33,017	16,506	0	0	0	0
2304	City of Gladstone	6/30/2021	Contribution	5.5	1.5	(644,861)	(175,873)	(117,247)	(117,247)	(58,626)	0	0	0	0
2304	City of Gladstone	6/30/2020	Proportion	5.4	0.4	537,942	39,847	99,619	39,847	0	0	0	0	0
2304	City of Gladstone	6/30/2020	Contribution	5.4	0.4	10,353	768	1,917	768	0	0	0	0	0
2304	City of Gladstone	6/30/2019	Proportion	5.3	0.0	(742,027)	0	(42,002)	0	0	0	0	0	0
2304	City of Gladstone	6/30/2019	Contribution	5.3	0.0	(74,198)	0	(4,198)	0	0	0	0	0	0
2305	City of Elkton	6/30/2024	Proportion	5.4	4.4	(529)	(431)	(98)	(98)	(98)	(98)	(98)	(39)	0
2305	City of Elkton	6/30/2024	Contribution	5.4	4.4	4,064	3,311	753	753	753	753	753	299	0
2305	City of Elkton	6/30/2023	Proportion	5.3	3.3	(15,033)	(9,361)	(2,836)	(2,836)	(2,836)	(2,836)	(853)	0	0
2305	City of Elkton	6/30/2023	Contribution	5.3	3.3	2,975	1,853	561	561	561	561	170	0	0
2305	City of Elkton	6/30/2022	Proportion	5.4	2.4	20,171	8,966	3,735	3,735	3,735	1,496	0	0	0
2305	City of Elkton	6/30/2022	Contribution	5.4	2.4	2,791	1,240	517	517	517	206	0	0	0
2305	City of Elkton	6/30/2021	Proportion	5.5	1.5	8,975	2,447	1,632	1,632	815	0	0	0	0
2305	City of Elkton	6/30/2021	Contribution	5.5	1.5	(7,124)	(1,944)	(1,295)	(1,295)	(649)	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2020	Proportion	5.4	0.4	22,852	1,692	4,232	1,692	0	0	0	0	0
2305	City of Elkton	6/30/2020	Contribution	5.4	0.4	6,373	473	1,180	473	0	0	0	0	0
2305	City of Elkton	6/30/2019	Proportion	5.3	0.0	(6,318)	0	(358)	0	0	0	0	0	0
2305	City of Elkton	6/30/2019	Contribution	5.3	0.0	1,777	0	102	0	0	0	0	0	0
2306	City of Imbler	6/30/2024	Proportion	5.4	4.4	(2,905)	(2,367)	(538)	(538)	(538)	(538)	(538)	(215)	0
2306	City of Imbler	6/30/2024	Contribution	5.4	4.4	(3,208)	(2,614)	(594)	(594)	(594)	(594)	(594)	(238)	0
2306	City of Imbler	6/30/2023	Proportion	5.3	3.3	(3,226)	(2,008)	(609)	(609)	(609)	(609)	(181)	0	0
2306	City of Imbler	6/30/2023	Contribution	5.3	3.3	(980)	(610)	(185)	(185)	(185)	(185)	(55)	0	0
2306	City of Imbler	6/30/2022	Proportion	5.4	2.4	26,666	11,852	4,938	4,938	4,938	1,976	0	0	0
2306	City of Imbler	6/30/2022	Contribution	5.4	2.4	(145)	(64)	(27)	(27)	(27)	(10)	0	0	0
2306	City of Imbler	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2021	Contribution	5.5	1.5	5,135	1,399	934	934	465	0	0	0	0
2306	City of Imbler	6/30/2020	Proportion	5.4	0.4	(36,230)	(2,685)	(6,709)	(2,685)	0	0	0	0	0
2306	City of Imbler	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2019	Proportion	5.3	0.0	11,468	0	648	0	0	0	0	0	0
2306	City of Imbler	6/30/2019	Contribution	5.3	0.0	(3,131)	0	(176)	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2024	Proportion	5.4	4.4	(55,120)	(44,913)	(10,207)	(10,207)	(10,207)	(10,207)	(10,207)	(4,085)	0
2307	City of Yoncalla	6/30/2024	Contribution	5.4	4.4	14,043	11,442	2,601	2,601	2,601	2,601	2,601	1,038	0
2307	City of Yoncalla	6/30/2023	Proportion	5.3	3.3	129,462	80,608	24,427	24,427	24,427	24,427	7,327	0	0
2307	City of Yoncalla	6/30/2023	Contribution	5.3	3.3	1,317	821	248	248	248	248	77	0	0
2307	City of Yoncalla	6/30/2022	Proportion	5.4	2.4	(49,509)	(22,005)	(9,168)	(9,168)	(9,168)	(3,669)	0	0	0
2307	City of Yoncalla	6/30/2022	Contribution	5.4	2.4	22,604	10,046	4,186	4,186	4,186	1,674	0	0	0
2307	City of Yoncalla	6/30/2021	Proportion	5.5	1.5	13,805	3,765	2,510	2,510	1,255	0	0	0	0
2307	City of Yoncalla	6/30/2021	Contribution	5.5	1.5	(46,942)	(12,802)	(8,535)	(8,535)	(4,267)	0	0	0	0
2307	City of Yoncalla	6/30/2020	Proportion	5.4	0.4	127,804	9,469	23,667	9,469	0	0	0	0	0
2307	City of Yoncalla	6/30/2020	Contribution	5.4	0.4	(1,485)	(110)	(275)	(110)	0	0	0	0	0
2307	City of Yoncalla	6/30/2019	Proportion	5.3	0.0	(95,385)	0	(5,400)	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2019	Contribution	5.3	0.0	7,088	0	403	0	0	0	0	0	0
2308	City of North Powder	6/30/2024	Proportion	5.4	4.4	(12,109)	(9,867)	(2,242)	(2,242)	(2,242)	(2,242)	(2,242)	(899)	0
2308	City of North Powder	6/30/2024	Contribution	5.4	4.4	3,575	2,913	662	662	662	662	662	265	0
2308	City of North Powder	6/30/2023	Proportion	5.3	3.3	(19,092)	(11,888)	(3,602)	(3,602)	(3,602)	(3,602)	(1,082)	0	0
2308	City of North Powder	6/30/2023	Contribution	5.3	3.3	414	258	78	78	78	78	24	0	0
2308	City of North Powder	6/30/2022	Proportion	5.4	2.4	54,774	24,345	10,143	10,143	10,143	4,059	0	0	0
2308	City of North Powder	6/30/2022	Contribution	5.4	2.4	(11,517)	(5,118)	(2,133)	(2,133)	(2,133)	(852)	0	0	0
2308	City of North Powder	6/30/2021	Proportion	5.5	1.5	87,311	23,811	15,875	15,875	7,936	0	0	0	0
2308	City of North Powder	6/30/2021	Contribution	5.5	1.5	(15,004)	(4,092)	(2,728)	(2,728)	(1,364)	0	0	0	0
2308	City of North Powder	6/30/2020	Proportion	5.4	0.4	(66,435)	(4,920)	(12,303)	(4,920)	0	0	0	0	0
2308	City of North Powder	6/30/2020	Contribution	5.4	0.4	11,171	826	2,069	826	0	0	0	0	0
2308	City of North Powder	6/30/2019	Proportion	5.3	0.0	(29,810)	0	(1,685)	0	0	0	0	0	0
2308	City of North Powder	6/30/2019	Contribution	5.3	0.0	(8,023)	0	(453)	0	0	0	0	0	0
2309	City of Gearhart	6/30/2024	Proportion	5.4	4.4	442,868	360,855	82,013	82,013	82,013	82,013	82,013	32,803	0
2309	City of Gearhart	6/30/2024	Contribution	5.4	4.4	(35,726)	(29,110)	(6,616)	(6,616)	(6,616)	(6,616)	(6,616)	(2,646)	0
2309	City of Gearhart	6/30/2023	Proportion	5.3	3.3	(101,029)	(62,905)	(19,062)	(19,062)	(19,062)	(19,062)	(5,719)	0	0
2309	City of Gearhart	6/30/2023	Contribution	5.3	3.3	5,436	3,384	1,026	1,026	1,026	1,026	306	0	0
2309	City of Gearhart	6/30/2022	Proportion	5.4	2.4	557,033	247,571	103,154	103,154	103,154	41,263	0	0	0
2309	City of Gearhart	6/30/2022	Contribution	5.4	2.4	(58,025)	(25,790)	(10,745)	(10,745)	(10,745)	(4,300)	0	0	0
2309	City of Gearhart	6/30/2021	Proportion	5.5	1.5	2,361	645	429	429	216	0	0	0	0
2309	City of Gearhart	6/30/2021	Contribution	5.5	1.5	(70,614)	(19,258)	(12,839)	(12,839)	(6,419)	0	0	0	0
2309	City of Gearhart	6/30/2020	Proportion	5.4	0.4	157,794	11,689	29,221	11,689	0	0	0	0	0
2309	City of Gearhart	6/30/2020	Contribution	5.4	0.4	20,724	1,534	3,838	1,534	0	0	0	0	0
2309	City of Gearhart	6/30/2019	Proportion	5.3	0.0	(224,589)	0	(12,714)	0	0	0	0	0	0
2309	City of Gearhart	6/30/2019	Contribution	5.3	0.0	13,414	0	759	0	0	0	0	0	0
2400	Gilliam County Fire Services	6/30/2024	Proportion	5.4	4.4	43,218	35,215	8,003	8,003	8,003	8,003	8,003	3,203	0
2400	Gilliam County Fire Services	6/30/2024	Contribution	5.4	4.4	1,898	1,547	351	351	351	351	351	143	0
2400	Gilliam County Fire Services	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2400	Gilliam County Fire Services	6/30/2023	Contribution	5.3	3.3	8,479	5,279	1,600	1,600	1,600	1,600	479	0	0
2400	Gilliam County Fire Services	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2400	Gilliam County Fire Services	6/30/2022	Contribution	5.4	2.4	2,261	1,004	419	419	419	166	0	0	0
2401	South Clackamas Transportation District	6/30/2024	Proportion	5.4	4.4	66,778	54,412	12,366	12,366	12,366	12,366	12,366	4,948	0
2401	South Clackamas Transportation District	6/30/2024	Contribution	5.4	4.4	15,587	12,701	2,886	2,886	2,886	2,886	2,886	1,157	0
2401	South Clackamas Transportation District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2401	South Clackamas Transportation District	6/30/2023	Contribution	5.3	3.3	13,405	8,347	2,529	2,529	2,529	2,529	760	0	0
2402	Kernville Gleneden Beach Lincoln Beach Water District	6/30/2024	Proportion	5.4	4.4	40,755	33,208	7,547	7,547	7,547	7,547	7,547	3,020	0
2402	Kernville Gleneden Beach Lincoln Beach Water District	6/30/2024	Contribution	5.4	4.4	43,219	35,215	8,004	8,004	8,004	8,004	8,004	3,199	0
2402	Kernville Gleneden Beach Lincoln Beach Water District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2402	Kernville Gleneden Beach Lincoln Beach Water District	6/30/2023	Contribution	5.3	3.3	23,040	14,346	4,347	4,347	4,347	4,347	1,305	0	0
2403	Central Coos Fire and Rescue	6/30/2024	Proportion	5.4	4.4	61,008	49,710	11,298	11,298	11,298	11,298	11,298	4,518	0
2403	Central Coos Fire and Rescue	6/30/2024	Contribution	5.4	4.4	(1,720)	(1,401)	(319)	(319)	(319)	(319)	(319)	(125)	0
2403	Central Coos Fire and Rescue	6/30/2023	Proportion	5.3	3.3	(36,572)	(22,772)	(6,900)	(6,900)	(6,900)	(6,900)	(2,072)	0	0
2403	Central Coos Fire and Rescue	6/30/2023	Contribution	5.3	3.3	16,362	10,188	3,087	3,087	3,087	3,087	927	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2403	Central Coos Fire and Rescue	6/30/2022	Proportion	5.4	2.4	65,458	29,092	12,122	12,122	12,122	4,848	0	0	0
2403	Central Coos Fire and Rescue	6/30/2022	Contribution	5.4	2.4	(32,819)	(14,585)	(6,078)	(6,078)	(6,078)	(2,429)	0	0	0
2403	Central Coos Fire and Rescue	6/30/2021	Proportion	5.5	1.5	(6,820)	(1,860)	(1,240)	(1,240)	(620)	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2021	Contribution	5.5	1.5	(44,343)	(12,095)	(8,062)	(8,062)	(4,033)	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2020	Proportion	5.4	0.4	(7,485)	(555)	(1,386)	(555)	0	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2020	Contribution	5.4	0.4	(28,552)	(2,117)	(5,287)	(2,117)	0	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2019	Proportion	5.3	0.0	170,747	0	9,667	0	0	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2019	Contribution	5.3	0.0	(31,411)	0	(1,776)	0	0	0	0	0	0
2404	North Gilliam County Health District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2404	North Gilliam County Health District	6/30/2024	Contribution	5.4	4.4	35,654	29,051	6,603	6,603	6,603	6,603	6,603	2,639	0
2404	North Gilliam County Health District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2404	North Gilliam County Health District	6/30/2023	Contribution	5.3	3.3	19,199	11,955	3,622	3,622	3,622	3,622	1,089	0	0
2405	McMinnville Fire District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2405	McMinnville Fire District	6/30/2024	Contribution	5.4	4.4	2,049,232	1,669,745	379,487	379,487	379,487	379,487	379,487	151,797	0
2405	McMinnville Fire District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2405	McMinnville Fire District	6/30/2023	Contribution	5.3	3.3	284,970	177,434	53,768	53,768	53,768	53,768	16,130	0	0
2406	North Gilliam County Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2406	North Gilliam County Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	27,817	22,666	5,151	5,151	5,151	5,151	5,151	2,062	0
2407	Urban Flood Safety & Water Quality District	6/30/2024	Proportion	5.4	4.4	(964,461)	(785,857)	(178,604)	(178,604)	(178,604)	(178,604)	(178,604)	(71,441)	0
2407	Urban Flood Safety & Water Quality District	6/30/2024	Contribution	5.4	4.4	148,538	121,031	27,507	27,507	27,507	27,507	27,507	11,003	0
2407	Urban Flood Safety & Water Quality District	6/30/2023	Proportion	5.3	3.3	(178,284)	(111,008)	(33,638)	(33,638)	(33,638)	(33,638)	(10,094)	0	0
2407	Urban Flood Safety & Water Quality District	6/30/2023	Contribution	5.3	3.3	52,672	32,796	9,938	9,938	9,938	9,938	2,982	0	0
2407	Urban Flood Safety & Water Quality District	6/30/2022	Proportion	5.4	2.4	425,467	189,097	78,790	78,790	78,790	31,517	0	0	0
2407	Urban Flood Safety & Water Quality District	6/30/2022	Contribution	5.4	2.4	(3,510)	(1,560)	(650)	(650)	(650)	(260)	0	0	0
2407	Urban Flood Safety & Water Quality District	6/30/2021	Proportion	5.5	1.5	803,148	219,040	146,027	146,027	73,013	0	0	0	0
2407	Urban Flood Safety & Water Quality District	6/30/2021	Contribution	5.5	1.5	(466,087)	(127,115)	(84,743)	(84,743)	(42,372)	0	0	0	0
2407	Urban Flood Safety & Water Quality District	6/30/2020	Proportion	5.4	0.4	1,010,764	74,869	187,179	74,869	0	0	0	0	0
2407	Urban Flood Safety & Water Quality District	6/30/2020	Contribution	5.4	0.4	125,519	9,299	23,244	9,299	0	0	0	0	0
2407	Urban Flood Safety & Water Quality District	6/30/2019	Proportion	5.3	0.0	(167,516)	0	(9,481)	0	0	0	0	0	0
2407	Urban Flood Safety & Water Quality District	6/30/2019	Contribution	5.3	0.0	13,307	0	752	0	0	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(7,389)	(6,021)	(1,368)	(1,368)	(1,368)	(1,368)	(1,368)	(549)	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	105,680	86,110	19,570	19,570	19,570	19,570	19,570	7,830	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(196,716)	(122,484)	(37,116)	(37,116)	(37,116)	(37,116)	(11,136)	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(21,548)	(13,416)	(4,066)	(4,066)	(4,066)	(4,066)	(1,218)	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	53,020	23,563	9,819	9,819	9,819	3,925	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(14,391)	(6,396)	(2,665)	(2,665)	(2,665)	(1,066)	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	138,653	37,813	25,210	25,210	12,603	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(74,003)	(20,183)	(13,455)	(13,455)	(6,728)	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(12,691)	(941)	(2,350)	(941)	0	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	45,356	3,361	8,399	3,361	0	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	17,480	0	990	0	0	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	4,361	0	246	0	0	0	0	0	0
2409	Riddle Fire Protection District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2409	Riddle Fire Protection District	6/30/2024	Contribution	5.4	4.4	16,989	13,843	3,146	3,146	3,146	3,146	3,146	1,259	0
2501	Port of The Dalles	6/30/2024	Proportion	5.4	4.4	22,964	18,711	4,253	4,253	4,253	4,253	4,253	1,699	0
2501	Port of The Dalles	6/30/2024	Contribution	5.4	4.4	(19,951)	(16,256)	(3,695)	(3,695)	(3,695)	(3,695)	(3,695)	(1,476)	0
2501	Port of The Dalles	6/30/2023	Proportion	5.3	3.3	733	457	138	138	138	138	43	0	0
2501	Port of The Dalles	6/30/2023	Contribution	5.3	3.3	(15,817)	(9,849)	(2,984)	(2,984)	(2,984)	(2,984)	(897)	0	0
2501	Port of The Dalles	6/30/2022	Proportion	5.4	2.4	(370)	(163)	(69)	(69)	(69)	(25)	0	0	0
2501	Port of The Dalles	6/30/2022	Contribution	5.4	2.4	(15,102)	(6,711)	(2,797)	(2,797)	(2,797)	(1,117)	0	0	0
2501	Port of The Dalles	6/30/2021	Proportion	5.5	1.5	24,001	6,545	4,364	4,364	2,181	0	0	0	0
2501	Port of The Dalles	6/30/2021	Contribution	5.5	1.5	(30,996)	(8,452)	(5,636)	(5,636)	(2,816)	0	0	0	0
2501	Port of The Dalles	6/30/2020	Proportion	5.4	0.4	(65,326)	(4,841)	(12,097)	(4,841)	0	0	0	0	0
2501	Port of The Dalles	6/30/2020	Contribution	5.4	0.4	1,467	107	272	107	0	0	0	0	0
2501	Port of The Dalles	6/30/2019	Proportion	5.3	0.0	(56,914)	0	(3,224)	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2019	Contribution	5.3	0.0	(13,783)	0	(778)	0	0	0	0	0	0
2507	Port of Astoria	6/30/2024	Proportion	5.4	4.4	(106,218)	(86,548)	(19,670)	(19,670)	(19,670)	(19,670)	(19,670)	(7,868)	0
2507	Port of Astoria	6/30/2024	Contribution	5.4	4.4	49,542	40,368	9,174	9,174	9,174	9,174	9,174	3,672	0
2507	Port of Astoria	6/30/2023	Proportion	5.3	3.3	(16,421)	(10,225)	(3,098)	(3,098)	(3,098)	(3,098)	(931)	0	0
2507	Port of Astoria	6/30/2023	Contribution	5.3	3.3	32,108	19,992	6,058	6,058	6,058	6,058	1,818	0	0
2507	Port of Astoria	6/30/2022	Proportion	5.4	2.4	(177,138)	(78,729)	(32,803)	(32,803)	(32,803)	(13,123)	0	0	0
2507	Port of Astoria	6/30/2022	Contribution	5.4	2.4	23,372	10,388	4,328	4,328	4,328	1,732	0	0	0
2507	Port of Astoria	6/30/2021	Proportion	5.5	1.5	302,045	82,377	54,917	54,917	27,460	0	0	0	0
2507	Port of Astoria	6/30/2021	Contribution	5.5	1.5	(176,215)	(48,059)	(32,039)	(32,039)	(16,020)	0	0	0	0
2507	Port of Astoria	6/30/2020	Proportion	5.4	0.4	(422,955)	(31,330)	(78,325)	(31,330)	0	0	0	0	0
2507	Port of Astoria	6/30/2020	Contribution	5.4	0.4	41,171	3,051	7,624	3,051	0	0	0	0	0
2507	Port of Astoria	6/30/2019	Proportion	5.3	0.0	53,329	0	3,019	0	0	0	0	0	0
2507	Port of Astoria	6/30/2019	Contribution	5.3	0.0	(11,883)	0	(673)	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2024	Proportion	5.4	4.4	37,881	30,866	7,015	7,015	7,015	7,015	7,015	2,806	0
2510	Horsefly Irrigation District	6/30/2024	Contribution	5.4	4.4	(5,207)	(4,243)	(964)	(964)	(964)	(964)	(964)	(387)	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2510	Horsefly Irrigation District	6/30/2023	Proportion	5.3	3.3	(25,152)	(15,660)	(4,746)	(4,746)	(4,746)	(4,746)	(1,422)	0	0
2510	Horsefly Irrigation District	6/30/2023	Contribution	5.3	3.3	7,273	4,529	1,372	1,372	1,372	1,372	413	0	0
2510	Horsefly Irrigation District	6/30/2022	Proportion	5.4	2.4	11,186	4,973	2,071	2,071	2,071	831	0	0	0
2510	Horsefly Irrigation District	6/30/2022	Contribution	5.4	2.4	2,577	1,146	477	477	477	192	0	0	0
2510	Horsefly Irrigation District	6/30/2021	Proportion	5.5	1.5	(70,017)	(19,097)	(12,730)	(12,730)	(6,367)	0	0	0	0
2510	Horsefly Irrigation District	6/30/2021	Contribution	5.5	1.5	(31,007)	(8,455)	(5,638)	(5,638)	(2,817)	0	0	0	0
2510	Horsefly Irrigation District	6/30/2020	Proportion	5.4	0.4	100,647	7,457	18,638	7,457	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2020	Contribution	5.4	0.4	(9,422)	(697)	(1,745)	(697)	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2019	Proportion	5.3	0.0	116,111	0	6,571	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2019	Contribution	5.3	0.0	2,234	0	124	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2024	Proportion	5.4	4.4	(170,929)	(139,275)	(31,654)	(31,654)	(31,654)	(31,654)	(31,654)	(12,659)	0
2511	Grants Pass Irrigation District	6/30/2024	Contribution	5.4	4.4	(9,395)	(7,655)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(695)	0
2511	Grants Pass Irrigation District	6/30/2023	Proportion	5.3	3.3	(124,175)	(77,317)	(23,429)	(23,429)	(23,429)	(23,429)	(7,030)	0	0
2511	Grants Pass Irrigation District	6/30/2023	Contribution	5.3	3.3	4,706	2,930	888	888	888	888	266	0	0
2511	Grants Pass Irrigation District	6/30/2022	Proportion	5.4	2.4	2,204	980	408	408	408	164	0	0	0
2511	Grants Pass Irrigation District	6/30/2022	Contribution	5.4	2.4	(6,178)	(2,746)	(1,144)	(1,144)	(1,144)	(458)	0	0	0
2511	Grants Pass Irrigation District	6/30/2021	Proportion	5.5	1.5	260,858	71,142	47,429	47,429	23,713	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2021	Contribution	5.5	1.5	(110,468)	(30,128)	(20,085)	(20,085)	(10,043)	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2020	Proportion	5.4	0.4	55,205	4,090	10,223	4,090	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2020	Contribution	5.4	0.4	14,040	1,040	2,600	1,040	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2019	Proportion	5.3	0.0	(239,308)	0	(13,548)	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2019	Contribution	5.3	0.0	7,803	0	443	0	0	0	0	0	0
2512	Port of Portland	6/30/2024	Proportion	5.4	4.4	3,820,947	3,113,364	707,583	707,583	707,583	707,583	707,583	283,032	0
2512	Port of Portland	6/30/2024	Contribution	5.4	4.4	(2,577,836)	(2,100,459)	(477,377)	(477,377)	(477,377)	(477,377)	(477,377)	(190,951)	0
2512	Port of Portland	6/30/2023	Proportion	5.3	3.3	6,316,675	3,933,025	1,191,825	1,191,825	1,191,825	1,191,825	357,550	0	0
2512	Port of Portland	6/30/2023	Contribution	5.3	3.3	(998,001)	(621,397)	(188,302)	(188,302)	(188,302)	(188,302)	(56,491)	0	0
2512	Port of Portland	6/30/2022	Proportion	5.4	2.4	(6,742,574)	(2,996,699)	(1,248,625)	(1,248,625)	(1,248,625)	(499,449)	0	0	0
2512	Port of Portland	6/30/2022	Contribution	5.4	2.4	32,559	14,472	6,029	6,029	6,029	2,414	0	0	0
2512	Port of Portland	6/30/2021	Proportion	5.5	1.5	(2,470,087)	(673,659)	(449,107)	(449,107)	(224,552)	0	0	0	0
2512	Port of Portland	6/30/2021	Contribution	5.5	1.5	(10,134,448)	(2,763,940)	(1,842,627)	(1,842,627)	(921,313)	0	0	0	0
2512	Port of Portland	6/30/2020	Proportion	5.4	0.4	(2,848,334)	(210,989)	(527,469)	(210,989)	0	0	0	0	0
2512	Port of Portland	6/30/2020	Contribution	5.4	0.4	(2,225,928)	(164,883)	(412,209)	(164,883)	0	0	0	0	0
2512	Port of Portland	6/30/2019	Proportion	5.3	0.0	(16,929,971)	0	(958,301)	0	0	0	0	0	0
2512	Port of Portland	6/30/2019	Contribution	5.3	0.0	32,215,548	0	1,823,523	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2024	Proportion	5.4	4.4	138,293	112,683	25,610	25,610	25,610	25,610	25,610	10,243	0
2513	Port of Coos Bay	6/30/2024	Contribution	5.4	4.4	(27,628)	(22,512)	(5,116)	(5,116)	(5,116)	(5,116)	(5,116)	(2,048)	0
2513	Port of Coos Bay	6/30/2023	Proportion	5.3	3.3	(601,128)	(374,288)	(113,420)	(113,420)	(113,420)	(113,420)	(34,028)	0	0
2513	Port of Coos Bay	6/30/2023	Contribution	5.3	3.3	96,245	59,927	18,159	18,159	18,159	18,159	5,450	0	0
2513	Port of Coos Bay	6/30/2022	Proportion	5.4	2.4	246,095	109,376	45,573	45,573	45,573	18,230	0	0	0
2513	Port of Coos Bay	6/30/2022	Contribution	5.4	2.4	(47,685)	(21,192)	(8,831)	(8,831)	(8,831)	(3,530)	0	0	0
2513	Port of Coos Bay	6/30/2021	Proportion	5.5	1.5	(480,894)	(131,154)	(87,435)	(87,435)	(43,719)	0	0	0	0
2513	Port of Coos Bay	6/30/2021	Contribution	5.5	1.5	(254,665)	(69,453)	(46,303)	(46,303)	(23,150)	0	0	0	0
2513	Port of Coos Bay	6/30/2020	Proportion	5.4	0.4	(552,304)	(40,909)	(102,279)	(40,909)	0	0	0	0	0
2513	Port of Coos Bay	6/30/2020	Contribution	5.4	0.4	(69,704)	(5,164)	(12,908)	(5,164)	0	0	0	0	0
2513	Port of Coos Bay	6/30/2019	Proportion	5.3	0.0	(234,283)	0	(13,263)	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2019	Contribution	5.3	0.0	(138,467)	0	(7,837)	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2024	Proportion	5.4	4.4	(1,019,916)	(831,043)	(188,873)	(188,873)	(188,873)	(188,873)	(188,873)	(75,551)	0
2515	Klamath County Fire District 1	6/30/2024	Contribution	5.4	4.4	303,695	247,455	56,240	56,240	56,240	56,240	56,240	22,495	0
2515	Klamath County Fire District 1	6/30/2023	Proportion	5.3	3.3	(5,034,241)	(3,134,527)	(949,857)	(949,857)	(949,857)	(949,857)	(284,956)	0	0
2515	Klamath County Fire District 1	6/30/2023	Contribution	5.3	3.3	122,415	76,221	23,097	23,097	23,097	23,097	6,930	0	0
2515	Klamath County Fire District 1	6/30/2022	Proportion	5.4	2.4	4,246,087	1,887,151	786,312	786,312	786,312	314,527	0	0	0
2515	Klamath County Fire District 1	6/30/2022	Contribution	5.4	2.4	(669,717)	(297,651)	(124,022)	(124,022)	(124,022)	(49,607)	0	0	0
2515	Klamath County Fire District 1	6/30/2021	Proportion	5.5	1.5	345,474	94,222	62,813	62,813	31,409	0	0	0	0
2515	Klamath County Fire District 1	6/30/2021	Contribution	5.5	1.5	(2,043,634)	(557,354)	(371,570)	(371,570)	(185,784)	0	0	0	0
2515	Klamath County Fire District 1	6/30/2020	Proportion	5.4	0.4	2,402,692	177,977	444,943	177,977	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2020	Contribution	5.4	0.4	(507,814)	(37,614)	(94,040)	(37,614)	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2019	Proportion	5.3	0.0	(380,641)	0	(21,546)	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2019	Contribution	5.3	0.0	(636,698)	0	(36,038)	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2024	Proportion	5.4	4.4	161,355	131,474	29,881	29,881	29,881	29,881	29,881	11,950	0
2518	Clackamas County Housing Authority	6/30/2024	Contribution	5.4	4.4	56,590	46,110	10,480	10,480	10,480	10,480	10,480	4,190	0
2518	Clackamas County Housing Authority	6/30/2023	Proportion	5.3	3.3	507,978	316,288	95,845	95,845	95,845	95,845	28,753	0	0
2518	Clackamas County Housing Authority	6/30/2023	Contribution	5.3	3.3	72,477	45,127	13,675	13,675	13,675	13,675	4,102	0	0
2518	Clackamas County Housing Authority	6/30/2022	Proportion	5.4	2.4	(351,003)	(156,000)	(65,001)	(65,001)	(65,001)	(25,998)	0	0	0
2518	Clackamas County Housing Authority	6/30/2022	Contribution	5.4	2.4	253,416	112,629	46,929	46,929	46,929	18,771	0	0	0
2518	Clackamas County Housing Authority	6/30/2021	Proportion	5.5	1.5	(2,207)	(603)	(401)	(401)	(202)	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2021	Contribution	5.5	1.5	(308,453)	(84,125)	(56,082)	(56,082)	(28,043)	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2020	Proportion	5.4	0.4	(282,582)	(20,932)	(52,330)	(20,932)	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2020	Contribution	5.4	0.4	170,125	12,600	31,505	12,600	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2019	Proportion	5.3	0.0	205,757	0	11,647	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2019	Contribution	5.3	0.0	59,122	0	3,347	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2519	Home Forward	6/30/2024	Proportion	5.4	4.4	802,925	654,235	148,690	148,690	148,690	148,690	148,690	59,475	0
2519	Home Forward	6/30/2024	Contribution	5.4	4.4	1,209,728	985,704	224,024	224,024	224,024	224,024	224,024	89,608	0
2519	Home Forward	6/30/2023	Proportion	5.3	3.3	(44,368)	(27,626)	(8,371)	(8,371)	(8,371)	(8,371)	(2,513)	0	0
2519	Home Forward	6/30/2023	Contribution	5.3	3.3	801,642	499,136	151,253	151,253	151,253	151,253	45,377	0	0
2519	Home Forward	6/30/2022	Proportion	5.4	2.4	587,478	261,102	108,792	108,792	108,792	43,518	0	0	0
2519	Home Forward	6/30/2022	Contribution	5.4	2.4	(45,084)	(20,037)	(8,349)	(8,349)	(8,349)	(3,339)	0	0	0
2519	Home Forward	6/30/2021	Proportion	5.5	1.5	5,362,859	1,462,599	975,065	975,065	487,534	0	0	0	0
2519	Home Forward	6/30/2021	Contribution	5.5	1.5	(3,793,859)	(1,034,687)	(689,793)	(689,793)	(344,894)	0	0	0	0
2519	Home Forward	6/30/2020	Proportion	5.4	0.4	1,109,587	82,192	205,479	82,192	0	0	0	0	0
2519	Home Forward	6/30/2020	Contribution	5.4	0.4	91,729	6,794	16,987	6,794	0	0	0	0	0
2519	Home Forward	6/30/2019	Proportion	5.3	0.0	401,969	0	22,754	0	0	0	0	0	0
2519	Home Forward	6/30/2019	Contribution	5.3	0.0	(598,549)	0	(33,879)	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2024	Proportion	5.4	4.4	(137,297)	(111,872)	(25,425)	(25,425)	(25,425)	(25,425)	(25,425)	(10,172)	0
2521	League of Oregon Cities	6/30/2024	Contribution	5.4	4.4	118,785	96,788	21,997	21,997	21,997	21,997	21,997	8,800	0
2521	League of Oregon Cities	6/30/2023	Proportion	5.3	3.3	(472,118)	(293,960)	(89,079)	(89,079)	(89,079)	(89,079)	(26,723)	0	0
2521	League of Oregon Cities	6/30/2023	Contribution	5.3	3.3	49,514	30,830	9,342	9,342	9,342	9,342	2,804	0	0
2521	League of Oregon Cities	6/30/2022	Proportion	5.4	2.4	180,159	80,070	33,363	33,363	33,363	13,344	0	0	0
2521	League of Oregon Cities	6/30/2022	Contribution	5.4	2.4	(62,653)	(27,847)	(11,602)	(11,602)	(11,602)	(4,643)	0	0	0
2521	League of Oregon Cities	6/30/2021	Proportion	5.5	1.5	(123,107)	(33,575)	(22,383)	(22,383)	(11,192)	0	0	0	0
2521	League of Oregon Cities	6/30/2021	Contribution	5.5	1.5	(348,622)	(95,078)	(63,386)	(63,386)	(31,692)	0	0	0	0
2521	League of Oregon Cities	6/30/2020	Proportion	5.4	0.4	(398,608)	(29,528)	(73,816)	(29,528)	0	0	0	0	0
2521	League of Oregon Cities	6/30/2020	Contribution	5.4	0.4	(8,599)	(639)	(1,592)	(639)	0	0	0	0	0
2521	League of Oregon Cities	6/30/2019	Proportion	5.3	0.0	(255,862)	0	(14,482)	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2019	Contribution	5.3	0.0	(135,005)	0	(7,640)	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2024	Proportion	5.4	4.4	(21,147)	(17,231)	(3,916)	(3,916)	(3,916)	(3,916)	(3,916)	(1,567)	0
2522	Lane Council of Governments	6/30/2024	Contribution	5.4	4.4	996,197	811,716	184,481	184,481	184,481	184,481	184,481	73,792	0
2522	Lane Council of Governments	6/30/2023	Proportion	5.3	3.3	753,804	469,350	142,227	142,227	142,227	142,227	42,669	0	0
2522	Lane Council of Governments	6/30/2023	Contribution	5.3	3.3	405,634	252,564	76,535	76,535	76,535	76,535	22,959	0	0
2522	Lane Council of Governments	6/30/2022	Proportion	5.4	2.4	1,956,194	869,420	362,258	362,258	362,258	144,904	0	0	0
2522	Lane Council of Governments	6/30/2022	Contribution	5.4	2.4	426,999	189,777	79,074	79,074	79,074	31,629	0	0	0
2522	Lane Council of Governments	6/30/2021	Proportion	5.5	1.5	4,446,494	1,212,682	808,453	808,453	404,229	0	0	0	0
2522	Lane Council of Governments	6/30/2021	Contribution	5.5	1.5	(2,412,944)	(658,076)	(438,717)	(438,717)	(219,359)	0	0	0	0
2522	Lane Council of Governments	6/30/2020	Proportion	5.4	0.4	(2,737,451)	(202,776)	(506,935)	(202,776)	0	0	0	0	0
2522	Lane Council of Governments	6/30/2020	Contribution	5.4	0.4	1,228,131	90,971	227,432	90,971	0	0	0	0	0
2522	Lane Council of Governments	6/30/2019	Proportion	5.3	0.0	177,960	0	10,075	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2019	Contribution	5.3	0.0	(1,248,633)	0	(70,678)	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2024	Proportion	5.4	4.4	(98,213)	(80,025)	(18,188)	(18,188)	(18,188)	(18,188)	(18,188)	(7,273)	0
2526	Clatskanie PUD	6/30/2024	Contribution	5.4	4.4	75,329	61,379	13,950	13,950	13,950	13,950	13,950	5,579	0
2526	Clatskanie PUD	6/30/2023	Proportion	5.3	3.3	(546,645)	(340,363)	(103,141)	(103,141)	(103,141)	(103,141)	(30,940)	0	0
2526	Clatskanie PUD	6/30/2023	Contribution	5.3	3.3	106,486	66,302	20,092	20,092	20,092	20,092	6,026	0	0
2526	Clatskanie PUD	6/30/2022	Proportion	5.4	2.4	582,367	258,829	107,846	107,846	107,846	43,137	0	0	0
2526	Clatskanie PUD	6/30/2022	Contribution	5.4	2.4	(168,424)	(74,854)	(31,190)	(31,190)	(31,190)	(12,474)	0	0	0
2526	Clatskanie PUD	6/30/2021	Proportion	5.5	1.5	675,652	184,268	122,846	122,846	61,422	0	0	0	0
2526	Clatskanie PUD	6/30/2021	Contribution	5.5	1.5	(547,234)	(149,246)	(99,497)	(99,497)	(49,749)	0	0	0	0
2526	Clatskanie PUD	6/30/2020	Proportion	5.4	0.4	139,877	10,362	25,903	10,362	0	0	0	0	0
2526	Clatskanie PUD	6/30/2020	Contribution	5.4	0.4	38,620	2,860	7,152	2,860	0	0	0	0	0
2526	Clatskanie PUD	6/30/2019	Proportion	5.3	0.0	(2,186,773)	0	(123,778)	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2019	Contribution	5.3	0.0	2,123,145	0	120,180	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2024	Proportion	5.4	4.4	22,899	18,658	4,241	4,241	4,241	4,241	4,241	1,694	0
2527	Deschutes Valley Water District	6/30/2024	Contribution	5.4	4.4	(27,745)	(22,607)	(5,138)	(5,138)	(5,138)	(5,138)	(5,138)	(2,055)	0
2527	Deschutes Valley Water District	6/30/2023	Proportion	5.3	3.3	(2,189)	(1,363)	(413)	(413)	(413)	(413)	(124)	0	0
2527	Deschutes Valley Water District	6/30/2023	Contribution	5.3	3.3	(1,036)	(646)	(195)	(195)	(195)	(195)	(61)	0	0
2527	Deschutes Valley Water District	6/30/2022	Proportion	5.4	2.4	(259,220)	(115,208)	(48,004)	(48,004)	(48,004)	(19,200)	0	0	0
2527	Deschutes Valley Water District	6/30/2022	Contribution	5.4	2.4	(12,199)	(5,422)	(2,259)	(2,259)	(2,259)	(904)	0	0	0
2527	Deschutes Valley Water District	6/30/2021	Proportion	5.5	1.5	120,873	32,965	21,977	21,977	10,988	0	0	0	0
2527	Deschutes Valley Water District	6/30/2021	Contribution	5.5	1.5	(325,685)	(88,825)	(59,215)	(59,215)	(29,610)	0	0	0	0
2527	Deschutes Valley Water District	6/30/2020	Proportion	5.4	0.4	182,481	13,516	33,793	13,516	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2020	Contribution	5.4	0.4	(54,899)	(4,069)	(10,166)	(4,069)	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2019	Proportion	5.3	0.0	(217,496)	0	(12,311)	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2019	Contribution	5.3	0.0	385,910	0	21,845	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2024	Proportion	5.4	4.4	(2,007,415)	(1,635,671)	(371,744)	(371,744)	(371,744)	(371,744)	(371,744)	(148,695)	0
2528	Columbia River Fire & Rescue	6/30/2024	Contribution	5.4	4.4	(306,845)	(250,022)	(56,823)	(56,823)	(56,823)	(56,823)	(56,823)	(22,730)	0
2528	Columbia River Fire & Rescue	6/30/2023	Proportion	5.3	3.3	(651,819)	(405,849)	(122,985)	(122,985)	(122,985)	(122,985)	(36,894)	0	0
2528	Columbia River Fire & Rescue	6/30/2023	Contribution	5.3	3.3	(326,058)	(203,018)	(61,520)	(61,520)	(61,520)	(61,520)	(18,458)	0	0
2528	Columbia River Fire & Rescue	6/30/2022	Proportion	5.4	2.4	1,024,475	455,321	189,718	189,718	189,718	75,885	0	0	0
2528	Columbia River Fire & Rescue	6/30/2022	Contribution	5.4	2.4	(167,148)	(74,289)	(30,953)	(30,953)	(30,953)	(12,383)	0	0	0
2528	Columbia River Fire & Rescue	6/30/2021	Proportion	5.5	1.5	1,541,059	420,287	280,193	280,193	140,094	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2021	Contribution	5.5	1.5	(1,103,003)	(300,819)	(200,546)	(200,546)	(100,273)	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2020	Proportion	5.4	0.4	(126,649)	(9,379)	(23,454)	(9,379)	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2020	Contribution	5.4	0.4	24,917	1,847	4,614	1,847	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2528	Columbia River Fire & Rescue	6/30/2019	Proportion	5.3	0.0	(591,735)	0	(33,495)	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2019	Contribution	5.3	0.0	(236,573)	0	(13,393)	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2024	Proportion	5.4	4.4	(27,359)	(22,293)	(5,066)	(5,066)	(5,066)	(5,066)	(5,066)	(2,029)	0
2529	East Fork Irrigation District	6/30/2024	Contribution	5.4	4.4	(72,740)	(59,270)	(13,470)	(13,470)	(13,470)	(13,470)	(13,470)	(5,390)	0
2529	East Fork Irrigation District	6/30/2023	Proportion	5.3	3.3	78,370	48,796	14,787	14,787	14,787	14,787	4,435	0	0
2529	East Fork Irrigation District	6/30/2023	Contribution	5.3	3.3	(68,487)	(42,643)	(12,922)	(12,922)	(12,922)	(12,922)	(3,877)	0	0
2529	East Fork Irrigation District	6/30/2022	Proportion	5.4	2.4	312,606	138,936	57,890	57,890	57,890	23,156	0	0	0
2529	East Fork Irrigation District	6/30/2022	Contribution	5.4	2.4	(70,618)	(31,387)	(13,077)	(13,077)	(13,077)	(5,233)	0	0	0
2529	East Fork Irrigation District	6/30/2021	Proportion	5.5	1.5	18,311	4,995	3,329	3,329	1,666	0	0	0	0
2529	East Fork Irrigation District	6/30/2021	Contribution	5.5	1.5	(53,034)	(14,462)	(9,643)	(9,643)	(4,819)	0	0	0	0
2529	East Fork Irrigation District	6/30/2020	Proportion	5.4	0.4	27,445	2,035	5,082	2,035	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2020	Contribution	5.4	0.4	(4,187)	(312)	(775)	(312)	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2019	Proportion	5.3	0.0	128,959	0	7,299	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2019	Contribution	5.3	0.0	(15,649)	0	(884)	0	0	0	0	0	0
2530	River Road Water District	6/30/2024	Proportion	5.4	4.4	(18,085)	(14,736)	(3,349)	(3,349)	(3,349)	(3,349)	(3,349)	(1,340)	0
2530	River Road Water District	6/30/2024	Contribution	5.4	4.4	(80,661)	(65,724)	(14,937)	(14,937)	(14,937)	(14,937)	(14,937)	(5,976)	0
2530	River Road Water District	6/30/2023	Proportion	5.3	3.3	(195,821)	(121,927)	(36,947)	(36,947)	(36,947)	(36,947)	(11,086)	0	0
2530	River Road Water District	6/30/2023	Contribution	5.3	3.3	(72,162)	(44,932)	(13,615)	(13,615)	(13,615)	(13,615)	(4,087)	0	0
2530	River Road Water District	6/30/2022	Proportion	5.4	2.4	182,019	80,898	33,707	33,707	33,707	13,484	0	0	0
2530	River Road Water District	6/30/2022	Contribution	5.4	2.4	(97,871)	(43,499)	(18,124)	(18,124)	(18,124)	(7,251)	0	0	0
2530	River Road Water District	6/30/2021	Proportion	5.5	1.5	(42,494)	(11,590)	(7,726)	(7,726)	(3,864)	0	0	0	0
2530	River Road Water District	6/30/2021	Contribution	5.5	1.5	(115,996)	(31,636)	(21,090)	(21,090)	(10,546)	0	0	0	0
2530	River Road Water District	6/30/2020	Proportion	5.4	0.4	63,750	4,720	11,806	4,720	0	0	0	0	0
2530	River Road Water District	6/30/2020	Contribution	5.4	0.4	(67,697)	(5,017)	(12,536)	(5,017)	0	0	0	0	0
2530	River Road Water District	6/30/2019	Proportion	5.3	0.0	(69,119)	0	(3,914)	0	0	0	0	0	0
2530	River Road Water District	6/30/2019	Contribution	5.3	0.0	(63,468)	0	(3,593)	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2024	Proportion	5.4	4.4	(919,623)	(749,322)	(170,301)	(170,301)	(170,301)	(170,301)	(170,301)	(68,118)	0
2531	Oregon School Boards Association	6/30/2024	Contribution	5.4	4.4	118,942	96,916	22,026	22,026	22,026	22,026	22,026	8,812	0
2531	Oregon School Boards Association	6/30/2023	Proportion	5.3	3.3	(570,760)	(355,378)	(107,691)	(107,691)	(107,691)	(107,691)	(32,305)	0	0
2531	Oregon School Boards Association	6/30/2023	Contribution	5.3	3.3	133,230	82,954	25,138	25,138	25,138	25,138	7,540	0	0
2531	Oregon School Boards Association	6/30/2022	Proportion	5.4	2.4	(66,097)	(29,377)	(12,240)	(12,240)	(12,240)	(4,897)	0	0	0
2531	Oregon School Boards Association	6/30/2022	Contribution	5.4	2.4	33,059	14,693	6,122	6,122	6,122	2,449	0	0	0
2531	Oregon School Boards Association	6/30/2021	Proportion	5.5	1.5	90,469	24,673	16,449	16,449	8,224	0	0	0	0
2531	Oregon School Boards Association	6/30/2021	Contribution	5.5	1.5	(658,177)	(179,501)	(119,669)	(119,669)	(59,832)	0	0	0	0
2531	Oregon School Boards Association	6/30/2020	Proportion	5.4	0.4	(367,786)	(27,241)	(68,109)	(27,241)	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2020	Contribution	5.4	0.4	45,890	3,400	8,498	3,400	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2019	Proportion	5.3	0.0	648,241	0	36,691	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2019	Contribution	5.3	0.0	(90,804)	0	(5,139)	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2024	Proportion	5.4	4.4	(191,032)	(155,656)	(35,376)	(35,376)	(35,376)	(35,376)	(35,376)	(14,152)	0
2533	Owyhee Irrigation District	6/30/2024	Contribution	5.4	4.4	14,114	11,500	2,614	2,614	2,614	2,614	2,614	1,044	0
2533	Owyhee Irrigation District	6/30/2023	Proportion	5.3	3.3	5,727	3,565	1,081	1,081	1,081	1,081	322	0	0
2533	Owyhee Irrigation District	6/30/2023	Contribution	5.3	3.3	49,886	31,062	9,412	9,412	9,412	9,412	2,826	0	0
2533	Owyhee Irrigation District	6/30/2022	Proportion	5.4	2.4	(266,555)	(118,469)	(49,362)	(49,362)	(49,362)	(19,745)	0	0	0
2533	Owyhee Irrigation District	6/30/2022	Contribution	5.4	2.4	59,696	26,531	11,055	11,055	11,055	4,421	0	0	0
2533	Owyhee Irrigation District	6/30/2021	Proportion	5.5	1.5	173,617	47,349	31,567	31,567	15,782	0	0	0	0
2533	Owyhee Irrigation District	6/30/2021	Contribution	5.5	1.5	(259,503)	(70,775)	(47,182)	(47,182)	(23,593)	0	0	0	0
2533	Owyhee Irrigation District	6/30/2020	Proportion	5.4	0.4	(205,353)	(15,213)	(38,028)	(15,213)	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2020	Contribution	5.4	0.4	38,998	2,888	7,222	2,888	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2019	Proportion	5.3	0.0	75,244	0	4,259	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2019	Contribution	5.3	0.0	(2,388)	0	(133)	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2023	Contribution	5.3	3.3	503	313	95	95	95	95	28	0	0
2536	Valley View Cemetery	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2536	Valley View Cemetery	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2019	Contribution	5.3	0.0	122	0	7	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2024	Proportion	5.4	4.4	4,079	3,324	755	755	755	755	755	304	0
2538	Clackamas Vector Control	6/30/2024	Contribution	5.4	4.4	31,335	25,532	5,803	5,803	5,803	5,803	5,803	2,320	0
2538	Clackamas Vector Control	6/30/2023	Proportion	5.3	3.3	(18,704)	(11,646)	(3,529)	(3,529)	(3,529)	(3,529)	(1,059)	0	0
2538	Clackamas Vector Control	6/30/2023	Contribution	5.3	3.3	7,414	4,616	1,399	1,399	1,399	1,399	419	0	0
2538	Clackamas Vector Control	6/30/2022	Proportion	5.4	2.4	(68,663)	(30,518)	(12,715)	(12,715)	(12,715)	(5,088)	0	0	0
2538	Clackamas Vector Control	6/30/2022	Contribution	5.4	2.4	2,632	1,171	487	487	487	197	0	0	0
2538	Clackamas Vector Control	6/30/2021	Proportion	5.5	1.5	23,810	6,494	4,329	4,329	2,165	0	0	0	0
2538	Clackamas Vector Control	6/30/2021	Contribution	5.5	1.5	(67,528)	(18,416)	(12,278)	(12,278)	(6,138)	0	0	0	0
2538	Clackamas Vector Control	6/30/2020	Proportion	5.4	0.4	(39,386)	(2,916)	(7,294)	(2,916)	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2020	Contribution	5.4	0.4	7,619	564	1,411	564	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2019	Proportion	5.3	0.0	(41,653)	0	(2,358)	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2019	Contribution	5.3	0.0	(25,282)	0	(1,432)	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2024	Proportion	5.4	4.4	84,010	68,453	15,557	15,557	15,557	15,557	15,557	6,225	0
2540	West Extension Irrigation District	6/30/2024	Contribution	5.4	4.4	23,508	19,155	4,353	4,353	4,353	4,353	4,353	1,743	0
2540	West Extension Irrigation District	6/30/2023	Proportion	5.3	3.3	(157,690)	(98,184)	(29,753)	(29,753)	(29,753)	(29,753)	(8,925)	0	0
2540	West Extension Irrigation District	6/30/2023	Contribution	5.3	3.3	32,194	20,046	6,074	6,074	6,074	6,074	1,824	0	0
2540	West Extension Irrigation District	6/30/2022	Proportion	5.4	2.4	(84,782)	(37,682)	(15,700)	(15,700)	(15,700)	(6,282)	0	0	0
2540	West Extension Irrigation District	6/30/2022	Contribution	5.4	2.4	(3,225)	(1,434)	(597)	(597)	(597)	(240)	0	0	0
2540	West Extension Irrigation District	6/30/2021	Proportion	5.5	1.5	(15,048)	(4,104)	(2,736)	(2,736)	(1,368)	0	0	0	0
2540	West Extension Irrigation District	6/30/2021	Contribution	5.5	1.5	(59,070)	(16,110)	(10,740)	(10,740)	(5,370)	0	0	0	0
2540	West Extension Irrigation District	6/30/2020	Proportion	5.4	0.4	35,466	2,626	6,568	2,626	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2020	Contribution	5.4	0.4	(22,881)	(1,696)	(4,237)	(1,696)	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2019	Proportion	5.3	0.0	(36,507)	0	(2,067)	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2019	Contribution	5.3	0.0	(10,633)	0	(603)	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2024	Proportion	5.4	4.4	(48,346)	(39,393)	(8,953)	(8,953)	(8,953)	(8,953)	(8,953)	(3,581)	0
2541	Jackson County Vector Control District	6/30/2024	Contribution	5.4	4.4	23,303	18,988	4,315	4,315	4,315	4,315	4,315	1,728	0
2541	Jackson County Vector Control District	6/30/2023	Proportion	5.3	3.3	(180,860)	(112,610)	(34,125)	(34,125)	(34,125)	(34,125)	(10,235)	0	0
2541	Jackson County Vector Control District	6/30/2023	Contribution	5.3	3.3	2,927	1,823	552	552	552	552	167	0	0
2541	Jackson County Vector Control District	6/30/2022	Proportion	5.4	2.4	130,450	57,979	24,157	24,157	24,157	9,665	0	0	0
2541	Jackson County Vector Control District	6/30/2022	Contribution	5.4	2.4	(34,956)	(15,537)	(6,473)	(6,473)	(6,473)	(2,591)	0	0	0
2541	Jackson County Vector Control District	6/30/2021	Proportion	5.5	1.5	(117,840)	(32,140)	(21,425)	(21,425)	(10,715)	0	0	0	0
2541	Jackson County Vector Control District	6/30/2021	Contribution	5.5	1.5	(30,477)	(8,313)	(5,541)	(5,541)	(2,772)	0	0	0	0
2541	Jackson County Vector Control District	6/30/2020	Proportion	5.4	0.4	59,139	4,379	10,952	4,379	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2020	Contribution	5.4	0.4	(25,574)	(1,894)	(4,736)	(1,894)	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2019	Proportion	5.3	0.0	50,050	0	2,835	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2019	Contribution	5.3	0.0	(10,622)	0	(602)	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2024	Proportion	5.4	4.4	(59,090)	(48,147)	(10,943)	(10,943)	(10,943)	(10,943)	(10,943)	(4,375)	0
2542	Rainbow Water District	6/30/2024	Contribution	5.4	4.4	36,196	29,493	6,703	6,703	6,703	6,703	6,703	2,681	0
2542	Rainbow Water District	6/30/2023	Proportion	5.3	3.3	(62,978)	(39,212)	(11,883)	(11,883)	(11,883)	(11,883)	(3,563)	0	0
2542	Rainbow Water District	6/30/2023	Contribution	5.3	3.3	33,865	21,085	6,390	6,390	6,390	6,390	1,915	0	0
2542	Rainbow Water District	6/30/2022	Proportion	5.4	2.4	85,014	37,785	15,743	15,743	15,743	6,299	0	0	0
2542	Rainbow Water District	6/30/2022	Contribution	5.4	2.4	13,860	6,159	2,567	2,567	2,567	1,025	0	0	0
2542	Rainbow Water District	6/30/2021	Proportion	5.5	1.5	(179,738)	(49,018)	(32,680)	(32,680)	(16,338)	0	0	0	0
2542	Rainbow Water District	6/30/2021	Contribution	5.5	1.5	(85,854)	(23,414)	(15,610)	(15,610)	(7,804)	0	0	0	0
2542	Rainbow Water District	6/30/2020	Proportion	5.4	0.4	26,043	1,928	4,823	1,928	0	0	0	0	0
2542	Rainbow Water District	6/30/2020	Contribution	5.4	0.4	(10,190)	(755)	(1,887)	(755)	0	0	0	0	0
2542	Rainbow Water District	6/30/2019	Proportion	5.3	0.0	13,206	0	746	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2019	Contribution	5.3	0.0	(9,213)	0	(523)	0	0	0	0	0	0
2545	Council of Governments	6/30/2024	Proportion	5.4	4.4	959,945	782,177	177,768	177,768	177,768	177,768	177,768	71,105	0
2545	Council of Governments	6/30/2024	Contribution	5.4	4.4	(512,634)	(417,702)	(94,932)	(94,932)	(94,932)	(94,932)	(94,932)	(37,974)	0
2545	Council of Governments	6/30/2023	Proportion	5.3	3.3	(1,380,897)	(859,803)	(260,547)	(260,547)	(260,547)	(260,547)	(78,162)	0	0
2545	Council of Governments	6/30/2023	Contribution	5.3	3.3	1,225,234	762,882	231,176	231,176	231,176	231,176	69,354	0	0
2545	Council of Governments	6/30/2022	Proportion	5.4	2.4	1,346,225	598,322	249,301	249,301	249,301	99,720	0	0	0
2545	Council of Governments	6/30/2022	Contribution	5.4	2.4	(950,928)	(422,634)	(176,098)	(176,098)	(176,098)	(70,438)	0	0	0
2545	Council of Governments	6/30/2021	Proportion	5.5	1.5	1,353,576	369,156	246,105	246,105	123,051	0	0	0	0
2545	Council of Governments	6/30/2021	Contribution	5.5	1.5	(1,708,333)	(465,909)	(310,606)	(310,606)	(155,303)	0	0	0	0
2545	Council of Governments	6/30/2020	Proportion	5.4	0.4	1,496,750	110,870	277,176	110,870	0	0	0	0	0
2545	Council of Governments	6/30/2020	Contribution	5.4	0.4	5,778	428	1,070	428	0	0	0	0	0
2545	Council of Governments	6/30/2019	Proportion	5.3	0.0	553,304	0	31,319	0	0	0	0	0	0
2545	Council of Governments	6/30/2019	Contribution	5.3	0.0	(229,880)	0	(13,010)	0	0	0	0	0	0
2547	Metzger Water District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2547	Metzger Water District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2024	Proportion	5.4	4.4	298,024	242,834	55,190	55,190	55,190	55,190	55,190	22,074	0
2549	Rogue River Fire District	6/30/2024	Contribution	5.4	4.4	(362)	(295)	(67)	(67)	(67)	(67)	(67)	(27)	0
2549	Rogue River Fire District	6/30/2023	Proportion	5.3	3.3	(547,497)	(340,895)	(103,301)	(103,301)	(103,301)	(103,301)	(30,992)	0	0
2549	Rogue River Fire District	6/30/2023	Contribution	5.3	3.3	51,783	32,243	9,770	9,770	9,770	9,770	2,933	0	0
2549	Rogue River Fire District	6/30/2022	Proportion	5.4	2.4	437,232	194,325	80,969	80,969	80,969	32,387	0	0	0
2549	Rogue River Fire District	6/30/2022	Contribution	5.4	2.4	(83,690)	(37,196)	(15,498)	(15,498)	(15,498)	(6,200)	0	0	0
2549	Rogue River Fire District	6/30/2021	Proportion	5.5	1.5	(166,269)	(45,345)	(30,231)	(30,231)	(15,114)	0	0	0	0
2549	Rogue River Fire District	6/30/2021	Contribution	5.5	1.5	(178,951)	(48,803)	(32,537)	(32,537)	(16,266)	0	0	0	0
2549	Rogue River Fire District	6/30/2020	Proportion	5.4	0.4	(53,618)	(3,973)	(9,929)	(3,973)	0	0	0	0	0
2549	Rogue River Fire District	6/30/2020	Contribution	5.4	0.4	(20,463)	(1,518)	(3,789)	(1,518)	0	0	0	0	0
2549	Rogue River Fire District	6/30/2019	Proportion	5.3	0.0	165,966	0	9,396	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2019	Contribution	5.3	0.0	(42,514)	0	(2,404)	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2024	Proportion	5.4	4.4	(20,170)	(16,435)	(3,735)	(3,735)	(3,735)	(3,735)	(3,735)	(1,495)	0
2550	Nyssa Road Assessment District 2	6/30/2024	Contribution	5.4	4.4	43,085	35,106	7,979	7,979	7,979	7,979	7,979	3,190	0
2550	Nyssa Road Assessment District 2	6/30/2023	Proportion	5.3	3.3	(11,541)	(7,185)	(2,178)	(2,178)	(2,178)	(2,178)	(651)	0	0
2550	Nyssa Road Assessment District 2	6/30/2023	Contribution	5.3	3.3	41,716	25,974	7,871	7,871	7,871	7,871	2,361	0	0
2550	Nyssa Road Assessment District 2	6/30/2022	Proportion	5.4	2.4	(23,027)	(10,235)	(4,264)	(4,264)	(4,264)	(1,707)	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2022	Contribution	5.4	2.4	35,674	15,856	6,606	6,606	6,606	2,644	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2021	Proportion	5.5	1.5	(220,935)	(60,255)	(40,170)	(40,170)	(20,085)	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2021	Contribution	5.5	1.5	(2,198)	(598)	(400)	(400)	(198)	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2020	Proportion	5.4	0.4	141,441	10,476	26,193	10,476	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2020	Contribution	5.4	0.4	(16,058)	(1,188)	(2,974)	(1,188)	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2019	Proportion	5.3	0.0	24,233	0	1,373	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2019	Contribution	5.3	0.0	(6,167)	0	(347)	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2024	Proportion	5.4	4.4	(14,011,756)	(11,416,986)	(2,594,770)	(2,594,770)	(2,594,770)	(2,594,770)	(2,594,770)	(1,037,906)	0
2552	Winston-Dillard Fire District	6/30/2024	Contribution	5.4	4.4	715,036	582,622	132,414	132,414	132,414	132,414	132,414	52,966	0
2552	Winston-Dillard Fire District	6/30/2023	Proportion	5.3	3.3	(7,936,220)	(4,941,420)	(1,497,400)	(1,497,400)	(1,497,400)	(1,497,400)	(449,220)	0	0
2552	Winston-Dillard Fire District	6/30/2023	Contribution	5.3	3.3	(128,586)	(80,064)	(24,261)	(24,261)	(24,261)	(24,261)	(7,281)	0	0
2552	Winston-Dillard Fire District	6/30/2022	Proportion	5.4	2.4	7,517,008	3,340,894	1,392,038	1,392,038	1,392,038	556,818	0	0	0
2552	Winston-Dillard Fire District	6/30/2022	Contribution	5.4	2.4	(1,534,532)	(682,016)	(284,172)	(284,172)	(284,172)	(113,672)	0	0	0
2552	Winston-Dillard Fire District	6/30/2021	Proportion	5.5	1.5	1,398,618	381,442	254,294	254,294	127,148	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2021	Contribution	5.5	1.5	(2,698,054)	(735,834)	(490,555)	(490,555)	(245,279)	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2020	Proportion	5.4	0.4	1,872,337	138,692	346,729	138,692	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2020	Contribution	5.4	0.4	(581,872)	(43,102)	(107,754)	(43,102)	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2019	Proportion	5.3	0.0	(2,051,325)	0	(116,110)	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2019	Contribution	5.3	0.0	(746,620)	0	(42,260)	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	105,140	85,670	19,470	19,470	19,470	19,470	19,470	7,790	0
2553	Tangent Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	54,043	44,035	10,008	10,008	10,008	10,008	10,008	4,003	0
2553	Tangent Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(135,862)	(84,594)	(25,634)	(25,634)	(25,634)	(25,634)	(7,692)	0	0
2553	Tangent Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	52,431	32,645	9,893	9,893	9,893	9,893	2,966	0	0
2553	Tangent Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	(78,646)	(34,954)	(14,564)	(14,564)	(14,564)	(5,826)	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	22,299	9,912	4,129	4,129	4,129	1,654	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	51,555	14,059	9,374	9,374	4,685	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(51,002)	(13,910)	(9,273)	(9,273)	(4,637)	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	140,641	10,416	26,045	10,416	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	18,414	1,364	3,410	1,364	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(15,389)	0	(869)	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	17,798	0	1,008	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2024	Proportion	5.4	4.4	99,826	81,340	18,486	18,486	18,486	18,486	18,486	7,396	0
2555	Monroe Fire Department	6/30/2024	Contribution	5.4	4.4	11,694	9,528	2,166	2,166	2,166	2,166	2,166	864	0
2555	Monroe Fire Department	6/30/2023	Proportion	5.3	3.3	(15,602)	(9,714)	(2,944)	(2,944)	(2,944)	(2,944)	(882)	0	0
2555	Monroe Fire Department	6/30/2023	Contribution	5.3	3.3	8,552	5,324	1,614	1,614	1,614	1,614	482	0	0
2555	Monroe Fire Department	6/30/2022	Proportion	5.4	2.4	(52,240)	(23,218)	(9,674)	(9,674)	(9,674)	(3,870)	0	0	0
2555	Monroe Fire Department	6/30/2022	Contribution	5.4	2.4	10,674	4,743	1,977	1,977	1,977	789	0	0	0
2555	Monroe Fire Department	6/30/2021	Proportion	5.5	1.5	112,677	30,729	20,487	20,487	10,242	0	0	0	0
2555	Monroe Fire Department	6/30/2021	Contribution	5.5	1.5	(47,526)	(12,962)	(8,641)	(8,641)	(4,321)	0	0	0	0
2555	Monroe Fire Department	6/30/2020	Proportion	5.4	0.4	87,190	6,460	16,146	6,460	0	0	0	0	0
2555	Monroe Fire Department	6/30/2020	Contribution	5.4	0.4	7,868	583	1,457	583	0	0	0	0	0
2555	Monroe Fire Department	6/30/2019	Proportion	5.3	0.0	(12,251)	0	(691)	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2019	Contribution	5.3	0.0	7,452	0	422	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2024	Proportion	5.4	4.4	(1,267,271)	(1,032,591)	(234,680)	(234,680)	(234,680)	(234,680)	(234,680)	(93,871)	0
2556	Jackson County Fire District 5	6/30/2024	Contribution	5.4	4.4	260,101	211,934	48,167	48,167	48,167	48,167	48,167	19,266	0
2556	Jackson County Fire District 5	6/30/2023	Proportion	5.3	3.3	(16,366)	(10,190)	(3,088)	(3,088)	(3,088)	(3,088)	(926)	0	0
2556	Jackson County Fire District 5	6/30/2023	Contribution	5.3	3.3	497,820	309,964	93,928	93,928	93,928	93,928	28,180	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2556	Jackson County Fire District 5	6/30/2022	Proportion	5.4	2.4	614,208	272,982	113,742	113,742	113,742	45,498	0	0	0
2556	Jackson County Fire District 5	6/30/2022	Contribution	5.4	2.4	475,061	211,139	87,974	87,974	87,974	35,191	0	0	0
2556	Jackson County Fire District 5	6/30/2021	Proportion	5.5	1.5	108,411	29,567	19,711	19,711	9,856	0	0	0	0
2556	Jackson County Fire District 5	6/30/2021	Contribution	5.5	1.5	(648,464)	(176,852)	(117,903)	(117,903)	(58,949)	0	0	0	0
2556	Jackson County Fire District 5	6/30/2020	Proportion	5.4	0.4	538,153	39,863	99,658	39,863	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2020	Contribution	5.4	0.4	(194,480)	(14,405)	(36,015)	(14,405)	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2019	Proportion	5.3	0.0	(464,560)	0	(26,295)	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2019	Contribution	5.3	0.0	(261,938)	0	(14,828)	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2024	Proportion	5.4	4.4	491,643	400,598	91,045	91,045	91,045	91,045	91,045	36,418	0
2557	Estacada Fire Department	6/30/2024	Contribution	5.4	4.4	(346,325)	(282,191)	(64,134)	(64,134)	(64,134)	(64,134)	(64,134)	(25,655)	0
2557	Estacada Fire Department	6/30/2023	Proportion	5.3	3.3	1,044,722	650,488	197,117	197,117	197,117	197,117	59,137	0	0
2557	Estacada Fire Department	6/30/2023	Contribution	5.3	3.3	(226,853)	(141,249)	(42,802)	(42,802)	(42,802)	(42,802)	(12,843)	0	0
2557	Estacada Fire Department	6/30/2022	Proportion	5.4	2.4	362,851	161,266	67,195	67,195	67,195	26,876	0	0	0
2557	Estacada Fire Department	6/30/2022	Contribution	5.4	2.4	140,972	62,654	26,106	26,106	26,106	10,442	0	0	0
2557	Estacada Fire Department	6/30/2021	Proportion	5.5	1.5	(2,047,275)	(558,347)	(372,232)	(372,232)	(186,115)	0	0	0	0
2557	Estacada Fire Department	6/30/2021	Contribution	5.5	1.5	127,003	34,639	23,091	23,091	11,548	0	0	0	0
2557	Estacada Fire Department	6/30/2020	Proportion	5.4	0.4	231,519	17,149	42,874	17,149	0	0	0	0	0
2557	Estacada Fire Department	6/30/2020	Contribution	5.4	0.4	(264,327)	(19,582)	(48,949)	(19,582)	0	0	0	0	0
2557	Estacada Fire Department	6/30/2019	Proportion	5.3	0.0	(423,261)	0	(23,956)	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2019	Contribution	5.3	0.0	(158,603)	0	(8,978)	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2024	Proportion	5.4	4.4	(31,063)	(25,311)	(5,752)	(5,752)	(5,752)	(5,752)	(5,752)	(2,303)	0
2559	Keizer Fire Department	6/30/2024	Contribution	5.4	4.4	346,157	282,054	64,103	64,103	64,103	64,103	64,103	25,642	0
2559	Keizer Fire Department	6/30/2023	Proportion	5.3	3.3	(1,540,666)	(959,282)	(290,692)	(290,692)	(290,692)	(290,692)	(87,206)	0	0
2559	Keizer Fire Department	6/30/2023	Contribution	5.3	3.3	113,048	70,388	21,330	21,330	21,330	21,330	6,398	0	0
2559	Keizer Fire Department	6/30/2022	Proportion	5.4	2.4	1,009,276	448,567	186,903	186,903	186,903	74,761	0	0	0
2559	Keizer Fire Department	6/30/2022	Contribution	5.4	2.4	(279,417)	(124,185)	(51,744)	(51,744)	(51,744)	(20,697)	0	0	0
2559	Keizer Fire Department	6/30/2021	Proportion	5.5	1.5	1,377,673	375,729	250,486	250,486	125,243	0	0	0	0
2559	Keizer Fire Department	6/30/2021	Contribution	5.5	1.5	(828,171)	(225,863)	(150,577)	(150,577)	(75,286)	0	0	0	0
2559	Keizer Fire Department	6/30/2020	Proportion	5.4	0.4	418,687	31,012	77,535	31,012	0	0	0	0	0
2559	Keizer Fire Department	6/30/2020	Contribution	5.4	0.4	61,211	4,536	11,335	4,536	0	0	0	0	0
2559	Keizer Fire Department	6/30/2019	Proportion	5.3	0.0	(498,187)	0	(28,197)	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2019	Contribution	5.3	0.0	(137,193)	0	(7,768)	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	264,897	215,842	49,055	49,055	49,055	49,055	49,055	19,622	0
2561	Jefferson Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	(87,236)	(71,081)	(16,155)	(16,155)	(16,155)	(16,155)	(16,155)	(6,461)	0
2561	Jefferson Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	277,138	172,558	52,290	52,290	52,290	52,290	15,688	0	0
2561	Jefferson Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(37,287)	(23,217)	(7,035)	(7,035)	(7,035)	(7,035)	(2,112)	0	0
2561	Jefferson Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	(337,013)	(149,783)	(62,410)	(62,410)	(62,410)	(24,963)	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	38,691	17,196	7,165	7,165	7,165	2,866	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	202,716	55,288	36,857	36,857	18,431	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(103,383)	(28,195)	(18,797)	(18,797)	(9,398)	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(184,392)	(13,657)	(34,147)	(13,657)	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	1,493	113	276	113	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	139,123	0	7,873	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(49,440)	0	(2,800)	0	0	0	0	0	0
2562	Wy'East Fire District	6/30/2024	Proportion	5.4	4.4	(1,184)	(965)	(219)	(219)	(219)	(219)	(219)	(89)	0
2562	Wy'East Fire District	6/30/2024	Contribution	5.4	4.4	43,335	35,310	8,025	8,025	8,025	8,025	8,025	3,210	0
2562	Wy'East Fire District	6/30/2023	Proportion	5.3	3.3	(11,884)	(7,400)	(2,242)	(2,242)	(2,242)	(2,242)	(674)	0	0
2562	Wy'East Fire District	6/30/2023	Contribution	5.3	3.3	36,228	22,558	6,835	6,835	6,835	6,835	2,053	0	0
2562	Wy'East Fire District	6/30/2022	Proportion	5.4	2.4	8,528	3,791	1,579	1,579	1,579	633	0	0	0
2562	Wy'East Fire District	6/30/2022	Contribution	5.4	2.4	34,320	15,252	6,356	6,356	6,356	2,540	0	0	0
2562	Wy'East Fire District	6/30/2021	Proportion	5.5	1.5	2,195	599	399	399	200	0	0	0	0
2562	Wy'East Fire District	6/30/2021	Contribution	5.5	1.5	15,855	4,323	2,883	2,883	1,440	0	0	0	0
2562	Wy'East Fire District	6/30/2020	Proportion	5.4	0.4	2,101	156	389	156	0	0	0	0	0
2562	Wy'East Fire District	6/30/2020	Contribution	5.4	0.4	28,836	2,136	5,340	2,136	0	0	0	0	0
2562	Wy'East Fire District	6/30/2019	Proportion	5.3	0.0	(6,371)	0	(361)	0	0	0	0	0	0
2562	Wy'East Fire District	6/30/2019	Contribution	5.3	0.0	23,873	0	1,353	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2024	Proportion	5.4	4.4	(459,771)	(374,628)	(85,143)	(85,143)	(85,143)	(85,143)	(85,143)	(34,056)	0
2563	Central Oregon Irrigation District	6/30/2024	Contribution	5.4	4.4	141,064	114,941	26,123	26,123	26,123	26,123	26,123	10,449	0
2563	Central Oregon Irrigation District	6/30/2023	Proportion	5.3	3.3	164,875	102,659	31,108	31,108	31,108	31,108	9,335	0	0
2563	Central Oregon Irrigation District	6/30/2023	Contribution	5.3	3.3	45,493	28,325	8,584	8,584	8,584	8,584	2,573	0	0
2563	Central Oregon Irrigation District	6/30/2022	Proportion	5.4	2.4	(357,557)	(158,915)	(66,214)	(66,214)	(66,214)	(26,487)	0	0	0
2563	Central Oregon Irrigation District	6/30/2022	Contribution	5.4	2.4	86,111	38,273	15,946	15,946	15,946	6,381	0	0	0
2563	Central Oregon Irrigation District	6/30/2021	Proportion	5.5	1.5	98,604	26,892	17,928	17,928	8,964	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2021	Contribution	5.5	1.5	(343,708)	(93,740)	(62,492)	(62,492)	(31,248)	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2020	Proportion	5.4	0.4	218,407	16,177	40,446	16,177	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2020	Contribution	5.4	0.4	10,694	794	1,980	794	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2019	Proportion	5.3	0.0	(387,881)	0	(21,956)	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2019	Contribution	5.3	0.0	47,758	0	2,703	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2024	Proportion	5.4	4.4	22,098	18,006	4,092	4,092	4,092	4,092	4,092	1,638	0
2564	Illinois Valley Fire District	6/30/2024	Contribution	5.4	4.4	27,682	22,556	5,126	5,126	5,126	5,126	5,126	2,052	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2023	Proportion	5.3	3.3	(251,214)	(156,416)	(47,399)	(47,399)	(47,399)	(47,399)	(14,219)	0	0
2564	Illinois Valley Fire District	6/30/2023	Contribution	5.3	3.3	20,273	12,623	3,825	3,825	3,825	3,825	1,148	0	0
2564	Illinois Valley Fire District	6/30/2022	Proportion	5.4	2.4	84,928	37,747	15,727	15,727	15,727	6,293	0	0	0
2564	Illinois Valley Fire District	6/30/2022	Contribution	5.4	2.4	(63,462)	(28,206)	(11,752)	(11,752)	(11,752)	(4,702)	0	0	0
2564	Illinois Valley Fire District	6/30/2021	Proportion	5.5	1.5	587,996	160,364	106,908	106,908	53,456	0	0	0	0
2564	Illinois Valley Fire District	6/30/2021	Contribution	5.5	1.5	(193,176)	(52,684)	(35,123)	(35,123)	(17,561)	0	0	0	0
2564	Illinois Valley Fire District	6/30/2020	Proportion	5.4	0.4	(255,329)	(18,914)	(47,283)	(18,914)	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2020	Contribution	5.4	0.4	12,892	957	2,387	957	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2019	Proportion	5.3	0.0	290,643	0	16,453	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2019	Contribution	5.3	0.0	(64,354)	0	(3,644)	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	209,999	171,110	38,889	38,889	38,889	38,889	38,889	15,554	0
2567	Charleston Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	25,035	20,399	4,636	4,636	4,636	4,636	4,636	1,855	0
2567	Charleston Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	72,235	44,977	13,629	13,629	13,629	13,629	4,090	0	0
2567	Charleston Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	73,167	45,557	13,805	13,805	13,805	13,805	4,142	0	0
2567	Charleston Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	(39,372)	(17,499)	(7,291)	(7,291)	(7,291)	(2,917)	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	85,830	38,148	15,894	15,894	15,894	6,360	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	(37,839)	(10,319)	(6,880)	(6,880)	(3,439)	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(52,311)	(14,267)	(9,511)	(9,511)	(4,756)	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	235,219	17,424	43,559	17,424	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(34,085)	(2,525)	(6,312)	(2,525)	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	133,906	0	7,581	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(18,203)	0	(1,028)	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2024	Proportion	5.4	4.4	(35,976)	(29,314)	(6,662)	(6,662)	(6,662)	(6,662)	(6,662)	(2,666)	0
2568	Molalla Rural Fire Protection District 73	6/30/2024	Contribution	5.4	4.4	172,503	140,558	31,945	31,945	31,945	31,945	31,945	12,778	0
2568	Molalla Rural Fire Protection District 73	6/30/2023	Proportion	5.3	3.3	(554,444)	(345,220)	(104,612)	(104,612)	(104,612)	(104,612)	(31,384)	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2023	Contribution	5.3	3.3	168,260	104,766	31,747	31,747	31,747	31,747	9,525	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2022	Proportion	5.4	2.4	589,700	262,088	109,204	109,204	109,204	43,680	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2022	Contribution	5.4	2.4	81,866	36,386	15,160	15,160	15,160	6,066	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2021	Proportion	5.5	1.5	(202,531)	(55,235)	(36,824)	(36,824)	(18,411)	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2021	Contribution	5.5	1.5	(97,510)	(26,594)	(17,729)	(17,729)	(8,865)	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2020	Proportion	5.4	0.4	(16,775)	(1,245)	(3,106)	(1,245)	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2020	Contribution	5.4	0.4	127,402	9,437	23,593	9,437	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2019	Proportion	5.3	0.0	185,318	0	10,488	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2019	Contribution	5.3	0.0	56,818	0	3,218	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2024	Proportion	5.4	4.4	1,377,195	1,122,159	255,036	255,036	255,036	255,036	255,036	102,015	0
2569	Central Oregon Intergovernmental Council	6/30/2024	Contribution	5.4	4.4	(264,504)	(215,522)	(48,982)	(48,982)	(48,982)	(48,982)	(48,982)	(19,594)	0
2569	Central Oregon Intergovernmental Council	6/30/2023	Proportion	5.3	3.3	689,259	429,161	130,049	130,049	130,049	130,049	39,014	0	0
2569	Central Oregon Intergovernmental Council	6/30/2023	Contribution	5.3	3.3	(65,954)	(41,066)	(12,444)	(12,444)	(12,444)	(12,444)	(3,734)	0	0
2569	Central Oregon Intergovernmental Council	6/30/2022	Proportion	5.4	2.4	157,023	69,789	29,078	29,078	29,078	11,633	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2022	Contribution	5.4	2.4	(71,513)	(31,784)	(13,243)	(13,243)	(13,243)	(5,298)	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2021	Proportion	5.5	1.5	150,372	41,012	27,340	27,340	13,672	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2021	Contribution	5.5	1.5	(399,753)	(109,025)	(72,682)	(72,682)	(36,343)	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2020	Proportion	5.4	0.4	(836,611)	(61,971)	(154,928)	(61,971)	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2020	Contribution	5.4	0.4	(125,933)	(9,328)	(23,321)	(9,328)	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2019	Proportion	5.3	0.0	535,284	0	30,299	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2019	Contribution	5.3	0.0	(225,406)	0	(12,761)	0	0	0	0	0	0
2570	Port of St Helens	6/30/2024	Proportion	5.4	4.4	189,530	154,432	35,098	35,098	35,098	35,098	35,098	14,040	0
2570	Port of St Helens	6/30/2024	Contribution	5.4	4.4	(3,899)	(3,177)	(722)	(722)	(722)	(722)	(722)	(289)	0
2570	Port of St Helens	6/30/2023	Proportion	5.3	3.3	258,420	160,904	48,758	48,758	48,758	48,758	14,630	0	0
2570	Port of St Helens	6/30/2023	Contribution	5.3	3.3	23,261	14,483	4,389	4,389	4,389	4,389	1,316	0	0
2570	Port of St Helens	6/30/2022	Proportion	5.4	2.4	(139,035)	(61,794)	(25,747)	(25,747)	(25,747)	(10,300)	0	0	0
2570	Port of St Helens	6/30/2022	Contribution	5.4	2.4	1,810	805	335	335	335	135	0	0	0
2570	Port of St Helens	6/30/2021	Proportion	5.5	1.5	43,304	11,812	7,873	7,873	3,939	0	0	0	0
2570	Port of St Helens	6/30/2021	Contribution	5.5	1.5	(104,600)	(28,528)	(19,018)	(19,018)	(9,510)	0	0	0	0
2570	Port of St Helens	6/30/2020	Proportion	5.4	0.4	(25,393)	(1,883)	(4,702)	(1,883)	0	0	0	0	0
2570	Port of St Helens	6/30/2020	Contribution	5.4	0.4	6,070	450	1,124	450	0	0	0	0	0
2570	Port of St Helens	6/30/2019	Proportion	5.3	0.0	234,042	0	13,247	0	0	0	0	0	0
2570	Port of St Helens	6/30/2019	Contribution	5.3	0.0	(2,012)	0	(112)	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2024	Proportion	5.4	4.4	(142,272)	(115,925)	(26,347)	(26,347)	(26,347)	(26,347)	(26,347)	(10,537)	0
2571	Crystal Springs Water District	6/30/2024	Contribution	5.4	4.4	44,473	36,237	8,236	8,236	8,236	8,236	8,236	3,293	0
2571	Crystal Springs Water District	6/30/2023	Proportion	5.3	3.3	(116,394)	(72,472)	(21,961)	(21,961)	(21,961)	(21,961)	(6,589)	0	0
2571	Crystal Springs Water District	6/30/2023	Contribution	5.3	3.3	19,932	12,410	3,761	3,761	3,761	3,761	1,127	0	0
2571	Crystal Springs Water District	6/30/2022	Proportion	5.4	2.4	(18,472)	(8,209)	(3,421)	(3,421)	(3,421)	(1,367)	0	0	0
2571	Crystal Springs Water District	6/30/2022	Contribution	5.4	2.4	(8,706)	(3,870)	(1,612)	(1,612)	(1,612)	(646)	0	0	0
2571	Crystal Springs Water District	6/30/2021	Proportion	5.5	1.5	6,486	1,770	1,179	1,179	591	0	0	0	0
2571	Crystal Springs Water District	6/30/2021	Contribution	5.5	1.5	(119,844)	(32,684)	(21,790)	(21,790)	(10,894)	0	0	0	0
2571	Crystal Springs Water District	6/30/2020	Proportion	5.4	0.4	194,734	14,424	36,062	14,424	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2020	Contribution	5.4	0.4	(7,123)	(528)	(1,319)	(528)	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2019	Proportion	5.3	0.0	45,892	0	2,597	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2019	Contribution	5.3	0.0	(5,094)	0	(289)	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2019	Proportion	5.3	0.0	(386,939)	0	(21,904)	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2024	Proportion	5.4	4.4	(308,650)	(251,493)	(57,157)	(57,157)	(57,157)	(57,157)	(57,157)	(22,865)	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2024	Contribution	5.4	4.4	823,192	670,749	152,443	152,443	152,443	152,443	152,443	60,977	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2023	Proportion	5.3	3.3	(1,906,112)	(1,186,824)	(359,644)	(359,644)	(359,644)	(359,644)	(107,892)	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2023	Contribution	5.3	3.3	33,109	20,615	6,247	6,247	6,247	6,247	1,874	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2022	Proportion	5.4	2.4	254,465	113,096	47,123	47,123	47,123	18,850	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2022	Contribution	5.4	2.4	(294,787)	(131,017)	(54,590)	(54,590)	(54,590)	(21,837)	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2021	Proportion	5.5	1.5	256,016	69,820	46,549	46,549	23,271	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2021	Contribution	5.5	1.5	(267,255)	(72,887)	(48,592)	(48,592)	(24,295)	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2020	Proportion	5.4	0.4	54,666	4,051	10,123	4,051	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2020	Contribution	5.4	0.4	(1,220)	(90)	(226)	(90)	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2019	Proportion	5.3	0.0	(45,364)	0	(2,569)	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2019	Contribution	5.3	0.0	(45,056)	0	(2,551)	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(644,362)	(525,036)	(119,326)	(119,326)	(119,326)	(119,326)	(119,326)	(47,732)	0
2576	Depoe Bay Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	25,844	21,058	4,786	4,786	4,786	4,786	4,786	1,914	0
2576	Depoe Bay Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(649,409)	(404,349)	(122,530)	(122,530)	(122,530)	(122,530)	(36,759)	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(34,791)	(21,663)	(6,564)	(6,564)	(6,564)	(6,564)	(1,971)	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	598,328	265,925	110,801	110,801	110,801	44,323	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(151,726)	(67,435)	(28,097)	(28,097)	(28,097)	(11,241)	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	352,043	96,011	64,008	64,008	32,003	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(268,717)	(73,285)	(48,858)	(48,858)	(24,427)	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	379,678	28,123	70,311	28,123	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(6,343)	(468)	(1,175)	(468)	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(276,781)	0	(15,666)	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	1,458	0	83	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(127,722)	(104,070)	(23,652)	(23,652)	(23,652)	(23,652)	(23,652)	(9,462)	0
2579	La Pine Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	132,278	107,782	24,496	24,496	24,496	24,496	24,496	9,798	0
2579	La Pine Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	265,901	165,561	50,170	50,170	50,170	50,170	15,051	0	0
2579	La Pine Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	80,384	50,050	15,167	15,167	15,167	15,167	4,549	0	0
2579	La Pine Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	(597,098)	(265,376)	(110,574)	(110,574)	(110,574)	(44,228)	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	121,044	53,796	22,416	22,416	22,416	8,964	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	167,773	45,757	30,504	30,504	15,253	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(549,397)	(149,837)	(99,890)	(99,890)	(49,947)	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	258,032	19,112	47,784	19,112	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	14,253	1,058	2,639	1,058	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(225,142)	0	(12,742)	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(53,863)	0	(3,048)	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2024	Proportion	5.4	4.4	(633,389)	(516,095)	(117,294)	(117,294)	(117,294)	(117,294)	(117,294)	(46,919)	0
2580	Marion County Fire District 1	6/30/2024	Contribution	5.4	4.4	848,642	691,486	157,156	157,156	157,156	157,156	157,156	62,862	0
2580	Marion County Fire District 1	6/30/2023	Proportion	5.3	3.3	481,305	299,681	90,812	90,812	90,812	90,812	27,245	0	0
2580	Marion County Fire District 1	6/30/2023	Contribution	5.3	3.3	619,395	385,661	116,867	116,867	116,867	116,867	35,060	0	0
2580	Marion County Fire District 1	6/30/2022	Proportion	5.4	2.4	385,360	171,271	71,363	71,363	71,363	28,545	0	0	0
2580	Marion County Fire District 1	6/30/2022	Contribution	5.4	2.4	234,620	104,276	43,448	43,448	43,448	17,380	0	0	0
2580	Marion County Fire District 1	6/30/2021	Proportion	5.5	1.5	(1,117,802)	(304,854)	(203,237)	(203,237)	(101,617)	0	0	0	0
2580	Marion County Fire District 1	6/30/2021	Contribution	5.5	1.5	(663,613)	(180,985)	(120,657)	(120,657)	(60,328)	0	0	0	0
2580	Marion County Fire District 1	6/30/2020	Proportion	5.4	0.4	460,140	34,085	85,211	34,085	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2020	Contribution	5.4	0.4	147,024	10,889	27,227	10,889	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2019	Proportion	5.3	0.0	(66,460)	0	(3,760)	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2019	Contribution	5.3	0.0	104,828	0	5,933	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2024	Proportion	5.4	4.4	18,040	14,699	3,341	3,341	3,341	3,341	3,341	1,335	0
2581	Port of Umatilla	6/30/2024	Contribution	5.4	4.4	31,122	25,359	5,763	5,763	5,763	5,763	5,763	2,307	0
2581	Port of Umatilla	6/30/2023	Proportion	5.3	3.3	6,081	3,787	1,147	1,147	1,147	1,147	346	0	0
2581	Port of Umatilla	6/30/2023	Contribution	5.3	3.3	43,664	27,188	8,238	8,238	8,238	8,238	2,474	0	0
2581	Port of Umatilla	6/30/2022	Proportion	5.4	2.4	(107,985)	(47,994)	(19,997)	(19,997)	(19,997)	(8,000)	0	0	0
2581	Port of Umatilla	6/30/2022	Contribution	5.4	2.4	33,517	14,896	6,207	6,207	6,207	2,482	0	0	0
2581	Port of Umatilla	6/30/2021	Proportion	5.5	1.5	(40,226)	(10,970)	(7,314)	(7,314)	(3,656)	0	0	0	0
2581	Port of Umatilla	6/30/2021	Contribution	5.5	1.5	(13,573)	(3,701)	(2,468)	(2,468)	(1,233)	0	0	0	0
2581	Port of Umatilla	6/30/2020	Proportion	5.4	0.4	(43,902)	(3,252)	(8,130)	(3,252)	0	0	0	0	0
2581	Port of Umatilla	6/30/2020	Contribution	5.4	0.4	6,326	471	1,171	471	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2581	Port of Umatilla	6/30/2019	Proportion	5.3	0.0	(135,034)	0	(7,644)	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2019	Contribution	5.3	0.0	(6,515)	0	(370)	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2024	Proportion	5.4	4.4	395,580	322,324	73,256	73,256	73,256	73,256	73,256	29,300	0
2582	Talent Irrigation District	6/30/2024	Contribution	5.4	4.4	30,047	24,483	5,564	5,564	5,564	5,564	5,564	2,227	0
2582	Talent Irrigation District	6/30/2023	Proportion	5.3	3.3	(123,878)	(77,132)	(23,373)	(23,373)	(23,373)	(23,373)	(7,013)	0	0
2582	Talent Irrigation District	6/30/2023	Contribution	5.3	3.3	80,395	50,057	15,169	15,169	15,169	15,169	4,550	0	0
2582	Talent Irrigation District	6/30/2022	Proportion	5.4	2.4	(509,869)	(226,609)	(94,420)	(94,420)	(94,420)	(37,769)	0	0	0
2582	Talent Irrigation District	6/30/2022	Contribution	5.4	2.4	11,833	5,260	2,191	2,191	2,191	878	0	0	0
2582	Talent Irrigation District	6/30/2021	Proportion	5.5	1.5	120,356	32,824	21,883	21,883	10,941	0	0	0	0
2582	Talent Irrigation District	6/30/2021	Contribution	5.5	1.5	(191,622)	(52,262)	(34,840)	(34,840)	(17,422)	0	0	0	0
2582	Talent Irrigation District	6/30/2020	Proportion	5.4	0.4	66,440	4,920	12,304	4,920	0	0	0	0	0
2582	Talent Irrigation District	6/30/2020	Contribution	5.4	0.4	39,449	2,924	7,305	2,924	0	0	0	0	0
2582	Talent Irrigation District	6/30/2019	Proportion	5.3	0.0	(129,195)	0	(7,315)	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2019	Contribution	5.3	0.0	16,204	0	919	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2024	Proportion	5.4	4.4	(47,925)	(39,050)	(8,875)	(8,875)	(8,875)	(8,875)	(8,875)	(3,550)	0
2585	Rogue River Valley Irrigation District	6/30/2024	Contribution	5.4	4.4	17,469	14,234	3,235	3,235	3,235	3,235	3,235	1,294	0
2585	Rogue River Valley Irrigation District	6/30/2023	Proportion	5.3	3.3	(90,216)	(56,172)	(17,022)	(17,022)	(17,022)	(17,022)	(5,106)	0	0
2585	Rogue River Valley Irrigation District	6/30/2023	Contribution	5.3	3.3	17,034	10,606	3,214	3,214	3,214	3,214	964	0	0
2585	Rogue River Valley Irrigation District	6/30/2022	Proportion	5.4	2.4	87,879	39,057	16,274	16,274	16,274	6,509	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2022	Contribution	5.4	2.4	5,756	2,558	1,066	1,066	1,066	426	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2021	Proportion	5.5	1.5	(144,425)	(39,389)	(26,259)	(26,259)	(13,130)	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2021	Contribution	5.5	1.5	(57,082)	(15,566)	(10,379)	(10,379)	(5,187)	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2020	Proportion	5.4	0.4	141,003	10,443	26,112	10,443	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2020	Contribution	5.4	0.4	(17,344)	(1,284)	(3,212)	(1,284)	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2019	Proportion	5.3	0.0	(33,159)	0	(1,879)	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2019	Contribution	5.3	0.0	44,874	0	2,539	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2024	Proportion	5.4	4.4	(79,754)	(64,985)	(14,769)	(14,769)	(14,769)	(14,769)	(14,769)	(5,909)	0
2587	Tualatin Valley Irrigation District	6/30/2024	Contribution	5.4	4.4	20,844	16,984	3,860	3,860	3,860	3,860	3,860	1,544	0
2587	Tualatin Valley Irrigation District	6/30/2023	Proportion	5.3	3.3	(74,884)	(46,626)	(14,129)	(14,129)	(14,129)	(14,129)	(4,239)	0	0
2587	Tualatin Valley Irrigation District	6/30/2023	Contribution	5.3	3.3	346	216	65	65	65	65	21	0	0
2587	Tualatin Valley Irrigation District	6/30/2022	Proportion	5.4	2.4	47,752	21,223	8,843	8,843	8,843	3,537	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2022	Contribution	5.4	2.4	(16,335)	(7,260)	(3,025)	(3,025)	(3,025)	(1,210)	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2021	Proportion	5.5	1.5	167,741	45,749	30,498	30,498	15,251	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2021	Contribution	5.5	1.5	(79,998)	(21,818)	(14,545)	(14,545)	(7,273)	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2020	Proportion	5.4	0.4	9,979	739	1,848	739	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2020	Contribution	5.4	0.4	14,020	1,040	2,596	1,040	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2019	Proportion	5.3	0.0	(61,105)	0	(3,460)	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2019	Contribution	5.3	0.0	(9,687)	0	(547)	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(174,782)	(142,415)	(32,367)	(32,367)	(32,367)	(32,367)	(32,367)	(12,947)	0
2588	Clatskanie Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	90,974	74,127	16,847	16,847	16,847	16,847	16,847	6,739	0
2588	Clatskanie Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	52,372	32,608	9,882	9,882	9,882	9,882	2,962	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	91,186	56,776	17,205	17,205	17,205	17,205	5,161	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	561,595	249,598	103,999	103,999	103,999	41,600	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	19,771	8,788	3,661	3,661	3,661	1,466	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	(298,808)	(81,492)	(54,329)	(54,329)	(27,163)	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(271,340)	(74,000)	(49,335)	(49,335)	(24,665)	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	341,213	25,273	63,188	25,273	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(35,060)	(2,595)	(6,493)	(2,595)	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	182,081	0	10,306	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(40,439)	0	(2,289)	0	0	0	0	0	0
2589	West Slope Water District	6/30/2024	Proportion	5.4	4.4	90,754	73,948	16,806	16,806	16,806	16,806	16,806	6,724	0
2589	West Slope Water District	6/30/2024	Contribution	5.4	4.4	48,528	39,541	8,987	8,987	8,987	8,987	8,987	3,593	0
2589	West Slope Water District	6/30/2023	Proportion	5.3	3.3	17,215	10,719	3,248	3,248	3,248	3,248	975	0	0
2589	West Slope Water District	6/30/2023	Contribution	5.3	3.3	46,134	28,724	8,705	8,705	8,705	8,705	2,609	0	0
2589	West Slope Water District	6/30/2022	Proportion	5.4	2.4	(39,609)	(17,604)	(7,335)	(7,335)	(7,335)	(2,934)	0	0	0
2589	West Slope Water District	6/30/2022	Contribution	5.4	2.4	18,375	8,166	3,403	3,403	3,403	1,360	0	0	0
2589	West Slope Water District	6/30/2021	Proportion	5.5	1.5	(120,657)	(32,905)	(21,938)	(21,938)	(10,967)	0	0	0	0
2589	West Slope Water District	6/30/2021	Contribution	5.5	1.5	(70,743)	(19,295)	(12,862)	(12,862)	(6,433)	0	0	0	0
2589	West Slope Water District	6/30/2020	Proportion	5.4	0.4	(104,861)	(7,766)	(19,419)	(7,766)	0	0	0	0	0
2589	West Slope Water District	6/30/2020	Contribution	5.4	0.4	18,231	1,351	3,376	1,351	0	0	0	0	0
2589	West Slope Water District	6/30/2019	Proportion	5.3	0.0	(28,014)	0	(1,584)	0	0	0	0	0	0
2589	West Slope Water District	6/30/2019	Contribution	5.3	0.0	(14,670)	0	(830)	0	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2024	Proportion	5.4	4.4	518,748	422,684	96,064	96,064	96,064	96,064	96,064	38,428	0
2590	Redmond Fire & Rescue	6/30/2024	Contribution	5.4	4.4	382,928	312,015	70,913	70,913	70,913	70,913	70,913	28,363	0
2590	Redmond Fire & Rescue	6/30/2023	Proportion	5.3	3.3	(2,034,467)	(1,266,743)	(383,862)	(383,862)	(383,862)	(383,862)	(115,157)	0	0
2590	Redmond Fire & Rescue	6/30/2023	Contribution	5.3	3.3	222,521	138,551	41,985	41,985	41,985	41,985	12,596	0	0
2590	Redmond Fire & Rescue	6/30/2022	Proportion	5.4	2.4	2,190,400	973,510	405,630	405,630	405,630	162,250	0	0	0
2590	Redmond Fire & Rescue	6/30/2022	Contribution	5.4	2.4	(214,429)	(95,302)	(39,709)	(39,709)	(39,709)	(15,884)	0	0	0
2590	Redmond Fire & Rescue	6/30/2021	Proportion	5.5	1.5	155,941	42,529	28,353	28,353	14,176	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2021	Contribution	5.5	1.5	(807,421)	(220,205)	(146,804)	(146,804)	(73,401)	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2020	Proportion	5.4	0.4	(151,594)	(11,229)	(28,073)	(11,229)	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2020	Contribution	5.4	0.4	190,687	14,127	35,312	14,127	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2019	Proportion	5.3	0.0	(452,256)	0	(25,601)	0	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2019	Contribution	5.3	0.0	(14,715)	0	(835)	0	0	0	0	0	0
2592	Medford Irrigation District	6/30/2024	Proportion	5.4	4.4	118,173	96,289	21,884	21,884	21,884	21,884	21,884	8,753	0
2592	Medford Irrigation District	6/30/2024	Contribution	5.4	4.4	15,606	12,716	2,890	2,890	2,890	2,890	2,890	1,156	0
2592	Medford Irrigation District	6/30/2023	Proportion	5.3	3.3	(14,472)	(9,010)	(2,731)	(2,731)	(2,731)	(2,731)	(817)	0	0
2592	Medford Irrigation District	6/30/2023	Contribution	5.3	3.3	18,533	11,539	3,497	3,497	3,497	3,497	1,048	0	0
2592	Medford Irrigation District	6/30/2022	Proportion	5.4	2.4	(103,751)	(46,112)	(19,213)	(19,213)	(19,213)	(7,686)	0	0	0
2592	Medford Irrigation District	6/30/2022	Contribution	5.4	2.4	22,736	10,106	4,210	4,210	4,210	1,686	0	0	0
2592	Medford Irrigation District	6/30/2021	Proportion	5.5	1.5	(2,332)	(636)	(424)	(424)	(212)	0	0	0	0
2592	Medford Irrigation District	6/30/2021	Contribution	5.5	1.5	(92,308)	(25,176)	(16,783)	(16,783)	(8,393)	0	0	0	0
2592	Medford Irrigation District	6/30/2020	Proportion	5.4	0.4	62,581	4,636	11,589	4,636	0	0	0	0	0
2592	Medford Irrigation District	6/30/2020	Contribution	5.4	0.4	(13,736)	(1,016)	(2,544)	(1,016)	0	0	0	0	0
2592	Medford Irrigation District	6/30/2019	Proportion	5.3	0.0	115,803	0	6,553	0	0	0	0	0	0
2592	Medford Irrigation District	6/30/2019	Contribution	5.3	0.0	(24,698)	0	(1,398)	0	0	0	0	0	0
2594	Metro	6/30/2024	Proportion	5.4	4.4	7,635,356	6,221,401	1,413,955	1,413,955	1,413,955	1,413,955	1,413,955	565,581	0
2594	Metro	6/30/2024	Contribution	5.4	4.4	458,844	373,873	84,971	84,971	84,971	84,971	84,971	33,989	0
2594	Metro	6/30/2023	Proportion	5.3	3.3	6,958,925	4,332,915	1,313,005	1,313,005	1,313,005	1,313,005	393,900	0	0
2594	Metro	6/30/2023	Contribution	5.3	3.3	805,088	501,282	151,903	151,903	151,903	151,903	45,573	0	0
2594	Metro	6/30/2022	Proportion	5.4	2.4	9,881,004	4,391,556	1,829,816	1,829,816	1,829,816	731,924	0	0	0
2594	Metro	6/30/2022	Contribution	5.4	2.4	876,248	389,444	162,268	162,268	162,268	64,908	0	0	0
2594	Metro	6/30/2021	Proportion	5.5	1.5	(19,861,467)	(5,416,763)	(3,611,176)	(3,611,176)	(1,805,587)	0	0	0	0
2594	Metro	6/30/2021	Contribution	5.5	1.5	(9,241,843)	(2,520,503)	(1,680,335)	(1,680,335)	(840,168)	0	0	0	0
2594	Metro	6/30/2020	Proportion	5.4	0.4	2,241,593	166,043	415,110	166,043	0	0	0	0	0
2594	Metro	6/30/2020	Contribution	5.4	0.4	(4,409,713)	(326,643)	(816,614)	(326,643)	0	0	0	0	0
2594	Metro	6/30/2019	Proportion	5.3	0.0	1,029,495	0	58,275	0	0	0	0	0	0
2594	Metro	6/30/2019	Contribution	5.3	0.0	(3,740,987)	0	(211,752)	0	0	0	0	0	0
2595	Canby Fire District	6/30/2024	Proportion	5.4	4.4	(595,952)	(485,591)	(110,361)	(110,361)	(110,361)	(110,361)	(110,361)	(44,147)	0
2595	Canby Fire District	6/30/2024	Contribution	5.4	4.4	317,831	258,973	58,858	58,858	58,858	58,858	58,858	23,541	0
2595	Canby Fire District	6/30/2023	Proportion	5.3	3.3	(919,204)	(572,334)	(173,435)	(173,435)	(173,435)	(173,435)	(52,029)	0	0
2595	Canby Fire District	6/30/2023	Contribution	5.3	3.3	156,205	97,259	29,473	29,473	29,473	29,473	8,840	0	0
2595	Canby Fire District	6/30/2022	Proportion	5.4	2.4	1,134,531	504,237	210,098	210,098	210,098	84,041	0	0	0
2595	Canby Fire District	6/30/2022	Contribution	5.4	2.4	(20,783)	(9,236)	(3,849)	(3,849)	(3,849)	(1,538)	0	0	0
2595	Canby Fire District	6/30/2021	Proportion	5.5	1.5	(114,196)	(31,144)	(20,763)	(20,763)	(10,381)	0	0	0	0
2595	Canby Fire District	6/30/2021	Contribution	5.5	1.5	(355,324)	(96,908)	(64,604)	(64,604)	(32,304)	0	0	0	0
2595	Canby Fire District	6/30/2020	Proportion	5.4	0.4	837,756	62,056	155,140	62,056	0	0	0	0	0
2595	Canby Fire District	6/30/2020	Contribution	5.4	0.4	31,673	2,348	5,865	2,348	0	0	0	0	0
2595	Canby Fire District	6/30/2019	Proportion	5.3	0.0	(940,205)	0	(53,220)	0	0	0	0	0	0
2595	Canby Fire District	6/30/2019	Contribution	5.3	0.0	22,973	0	1,298	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2024	Proportion	5.4	4.4	(702,264)	(572,215)	(130,049)	(130,049)	(130,049)	(130,049)	(130,049)	(52,019)	0
2596	Bend Parks & Recreation	6/30/2024	Contribution	5.4	4.4	496,799	404,799	92,000	92,000	92,000	92,000	92,000	36,799	0
2596	Bend Parks & Recreation	6/30/2023	Proportion	5.3	3.3	177,289	110,387	33,451	33,451	33,451	33,451	10,034	0	0
2596	Bend Parks & Recreation	6/30/2023	Contribution	5.3	3.3	315,008	196,138	59,435	59,435	59,435	59,435	17,833	0	0
2596	Bend Parks & Recreation	6/30/2022	Proportion	5.4	2.4	1,515,099	673,377	280,574	280,574	280,574	112,229	0	0	0
2596	Bend Parks & Recreation	6/30/2022	Contribution	5.4	2.4	118,535	52,682	21,951	21,951	21,951	8,780	0	0	0
2596	Bend Parks & Recreation	6/30/2021	Proportion	5.5	1.5	166,425	45,389	30,259	30,259	15,130	0	0	0	0
2596	Bend Parks & Recreation	6/30/2021	Contribution	5.5	1.5	(872,568)	(237,972)	(158,649)	(158,649)	(79,323)	0	0	0	0
2596	Bend Parks & Recreation	6/30/2020	Proportion	5.4	0.4	422,151	31,271	78,176	31,271	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2020	Contribution	5.4	0.4	62,973	4,663	11,662	4,663	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2019	Proportion	5.3	0.0	(798,465)	0	(45,195)	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2019	Contribution	5.3	0.0	1,946,940	0	110,205	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2024	Proportion	5.4	4.4	11,830	9,639	2,191	2,191	2,191	2,191	2,191	875	0
2597	Mapleton Water District	6/30/2024	Contribution	5.4	4.4	(13,391)	(10,911)	(2,480)	(2,480)	(2,480)	(2,480)	(2,480)	(991)	0
2597	Mapleton Water District	6/30/2023	Proportion	5.3	3.3	(26,603)	(16,565)	(5,019)	(5,019)	(5,019)	(5,019)	(1,508)	0	0
2597	Mapleton Water District	6/30/2023	Contribution	5.3	3.3	(9,288)	(5,784)	(1,752)	(1,752)	(1,752)	(1,752)	(528)	0	0
2597	Mapleton Water District	6/30/2022	Proportion	5.4	2.4	114,878	51,056	21,274	21,274	21,274	8,508	0	0	0
2597	Mapleton Water District	6/30/2022	Contribution	5.4	2.4	(19,052)	(8,468)	(3,528)	(3,528)	(3,528)	(1,412)	0	0	0
2597	Mapleton Water District	6/30/2021	Proportion	5.5	1.5	3,792	1,036	689	689	347	0	0	0	0
2597	Mapleton Water District	6/30/2021	Contribution	5.5	1.5	(7,249)	(1,977)	(1,318)	(1,318)	(659)	0	0	0	0
2597	Mapleton Water District	6/30/2020	Proportion	5.4	0.4	(11,410)	(845)	(2,113)	(845)	0	0	0	0	0
2597	Mapleton Water District	6/30/2020	Contribution	5.4	0.4	7,473	553	1,384	553	0	0	0	0	0
2597	Mapleton Water District	6/30/2019	Proportion	5.3	0.0	(16,581)	0	(941)	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2019	Contribution	5.3	0.0	7,299	0	414	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2024	Proportion	5.4	4.4	458,801	373,838	84,963	84,963	84,963	84,963	84,963	33,986	0
2598	Marion County Housing Authority	6/30/2024	Contribution	5.4	4.4	(189,060)	(154,049)	(35,011)	(35,011)	(35,011)	(35,011)	(35,011)	(14,005)	0
2598	Marion County Housing Authority	6/30/2023	Proportion	5.3	3.3	110,803	68,991	20,906	20,906	20,906	20,906	6,273	0	0
2598	Marion County Housing Authority	6/30/2023	Contribution	5.3	3.3	(95,814)	(59,658)	(18,078)	(18,078)	(18,078)	(18,078)	(5,424)	0	0
2598	Marion County Housing Authority	6/30/2022	Proportion	5.4	2.4	(83,346)	(37,044)	(15,434)	(15,434)	(15,434)	(6,176)	0	0	0
2598	Marion County Housing Authority	6/30/2022	Contribution	5.4	2.4	(74,401)	(33,067)	(13,778)	(13,778)	(13,778)	(5,511)	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2021	Proportion	5.5	1.5	213,116	58,124	38,748	38,748	19,376	0	0	0	0
2598	Marion County Housing Authority	6/30/2021	Contribution	5.5	1.5	(126,090)	(34,390)	(22,925)	(22,925)	(11,465)	0	0	0	0
2598	Marion County Housing Authority	6/30/2020	Proportion	5.4	0.4	77,652	5,752	14,380	5,752	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2020	Contribution	5.4	0.4	(49,077)	(3,637)	(9,088)	(3,637)	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2019	Proportion	5.3	0.0	254,651	0	14,416	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2019	Contribution	5.3	0.0	(44,570)	0	(2,525)	0	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2024	Proportion	5.4	4.4	(123,090)	(100,296)	(22,794)	(22,794)	(22,794)	(22,794)	(22,794)	(9,120)	0
2599	South Suburban Sanitary District	6/30/2024	Contribution	5.4	4.4	15,907	12,961	2,946	2,946	2,946	2,946	2,946	1,177	0
2599	South Suburban Sanitary District	6/30/2023	Proportion	5.3	3.3	226,358	140,940	42,709	42,709	42,709	42,709	12,813	0	0
2599	South Suburban Sanitary District	6/30/2023	Contribution	5.3	3.3	(963)	(599)	(182)	(182)	(182)	(182)	(53)	0	0
2599	South Suburban Sanitary District	6/30/2022	Proportion	5.4	2.4	(339,985)	(151,105)	(62,960)	(62,960)	(62,960)	(25,185)	0	0	0
2599	South Suburban Sanitary District	6/30/2022	Contribution	5.4	2.4	28,652	12,734	5,306	5,306	5,306	2,122	0	0	0
2599	South Suburban Sanitary District	6/30/2021	Proportion	5.5	1.5	(68,293)	(18,625)	(12,417)	(12,417)	(6,208)	0	0	0	0
2599	South Suburban Sanitary District	6/30/2021	Contribution	5.5	1.5	(184,199)	(50,235)	(33,491)	(33,491)	(16,744)	0	0	0	0
2599	South Suburban Sanitary District	6/30/2020	Proportion	5.4	0.4	28,033	2,078	5,191	2,078	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2020	Contribution	5.4	0.4	(13,501)	(1,001)	(2,500)	(1,001)	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2019	Proportion	5.3	0.0	108,941	0	6,166	0	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2019	Contribution	5.3	0.0	(29,698)	0	(1,683)	0	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2024	Proportion	5.4	4.4	(60,655)	(49,423)	(11,232)	(11,232)	(11,232)	(11,232)	(11,232)	(4,495)	0
2600	Winston-Dillard Water District	6/30/2024	Contribution	5.4	4.4	11,951	9,738	2,213	2,213	2,213	2,213	2,213	886	0
2600	Winston-Dillard Water District	6/30/2023	Proportion	5.3	3.3	22,447	13,977	4,235	4,235	4,235	4,235	1,272	0	0
2600	Winston-Dillard Water District	6/30/2023	Contribution	5.3	3.3	12,355	7,693	2,331	2,331	2,331	2,331	700	0	0
2600	Winston-Dillard Water District	6/30/2022	Proportion	5.4	2.4	335	149	62	62	62	25	0	0	0
2600	Winston-Dillard Water District	6/30/2022	Contribution	5.4	2.4	9,535	4,237	1,766	1,766	1,766	705	0	0	0
2600	Winston-Dillard Water District	6/30/2021	Proportion	5.5	1.5	28,354	7,734	5,155	5,155	2,579	0	0	0	0
2600	Winston-Dillard Water District	6/30/2021	Contribution	5.5	1.5	(88,237)	(24,065)	(16,043)	(16,043)	(8,022)	0	0	0	0
2600	Winston-Dillard Water District	6/30/2020	Proportion	5.4	0.4	117,365	8,695	21,734	8,695	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2020	Contribution	5.4	0.4	74	4	14	4	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2019	Proportion	5.3	0.0	(170,744)	0	(9,664)	0	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2019	Contribution	5.3	0.0	1,764	0	99	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2024	Proportion	5.4	4.4	5,007	4,080	927	927	927	927	927	372	0
2601	Baker Valley Irrigation District	6/30/2024	Contribution	5.4	4.4	(847)	(690)	(157)	(157)	(157)	(157)	(157)	(62)	0
2601	Baker Valley Irrigation District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2019	Proportion	5.3	0.0	(7,048)	0	(398)	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(194,749)	(158,684)	(36,065)	(36,065)	(36,065)	(36,065)	(36,065)	(14,424)	0
2602	Aumsville Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	66,011	53,787	12,224	12,224	12,224	12,224	12,224	4,891	0
2602	Aumsville Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(429,433)	(267,383)	(81,025)	(81,025)	(81,025)	(81,025)	(24,308)	0	0
2602	Aumsville Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	8,345	5,195	1,575	1,575	1,575	1,575	470	0	0
2602	Aumsville Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	202,626	90,057	37,523	37,523	37,523	15,011	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(62,601)	(27,822)	(11,593)	(11,593)	(11,593)	(4,636)	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	238,415	65,023	43,348	43,348	21,675	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(77,898)	(21,246)	(14,163)	(14,163)	(7,083)	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(78,720)	(5,830)	(14,578)	(5,830)	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	1,292	97	239	97	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	160,049	0	9,059	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(32,432)	0	(1,837)	0	0	0	0	0	0
2603	Corbett Water District	6/30/2024	Proportion	5.4	4.4	(79,262)	(64,584)	(14,678)	(14,678)	(14,678)	(14,678)	(14,678)	(5,872)	0
2603	Corbett Water District	6/30/2024	Contribution	5.4	4.4	41,410	33,741	7,669	7,669	7,669	7,669	7,669	3,065	0
2603	Corbett Water District	6/30/2023	Proportion	5.3	3.3	34,387	21,411	6,488	6,488	6,488	6,488	1,947	0	0
2603	Corbett Water District	6/30/2023	Contribution	5.3	3.3	10,929	6,805	2,062	2,062	2,062	2,062	619	0	0
2603	Corbett Water District	6/30/2022	Proportion	5.4	2.4	154,704	68,757	28,649	28,649	28,649	11,459	0	0	0
2603	Corbett Water District	6/30/2022	Contribution	5.4	2.4	5,985	2,661	1,108	1,108	1,108	445	0	0	0
2603	Corbett Water District	6/30/2021	Proportion	5.5	1.5	(188,619)	(51,443)	(34,294)	(34,294)	(17,149)	0	0	0	0
2603	Corbett Water District	6/30/2021	Contribution	5.5	1.5	13,047	3,559	2,372	2,372	1,187	0	0	0	0
2603	Corbett Water District	6/30/2020	Proportion	5.4	0.4	(136,122)	(10,082)	(25,208)	(10,082)	0	0	0	0	0
2603	Corbett Water District	6/30/2020	Contribution	5.4	0.4	(6,335)	(470)	(1,173)	(470)	0	0	0	0	0
2603	Corbett Water District	6/30/2019	Proportion	5.3	0.0	(85,753)	0	(4,853)	0	0	0	0	0	0
2603	Corbett Water District	6/30/2019	Contribution	5.3	0.0	(26,102)	0	(1,477)	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2024	Proportion	5.4	4.4	99,208	80,836	18,372	18,372	18,372	18,372	18,372	7,348	0
2604	Netarts-Oceanside Sanitary District	6/30/2024	Contribution	5.4	4.4	(11,420)	(9,305)	(2,115)	(2,115)	(2,115)	(2,115)	(2,115)	(845)	0
2604	Netarts-Oceanside Sanitary District	6/30/2023	Proportion	5.3	3.3	(103,884)	(64,682)	(19,601)	(19,601)	(19,601)	(19,601)	(5,879)	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2023	Contribution	5.3	3.3	14,563	9,067	2,748	2,748	2,748	2,748	823	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	2.4	(65,093)	(28,931)	(12,054)	(12,054)	(12,054)	(4,823)	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2022	Contribution	5.4	2.4	(12,529)	(5,569)	(2,320)	(2,320)	(2,320)	(929)	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2021	Proportion	5.5	1.5	35,980	9,812	6,542	6,542	3,270	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2021	Contribution	5.5	1.5	(97,517)	(26,597)	(17,730)	(17,730)	(8,867)	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2020	Proportion	5.4	0.4	68,529	5,074	12,691	5,074	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2020	Contribution	5.4	0.4	(25,305)	(1,875)	(4,686)	(1,875)	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2019	Proportion	5.3	0.0	84,414	0	4,779	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2019	Contribution	5.3	0.0	(26,624)	0	(1,509)	0	0	0	0	0	0
2605	Scio Fire District	6/30/2024	Proportion	5.4	4.4	195,485	159,284	36,201	36,201	36,201	36,201	36,201	14,480	0
2605	Scio Fire District	6/30/2024	Contribution	5.4	4.4	35,089	28,591	6,498	6,498	6,498	6,498	6,498	2,599	0
2605	Scio Fire District	6/30/2023	Proportion	5.3	3.3	(129,407)	(80,575)	(24,416)	(24,416)	(24,416)	(24,416)	(24,416)	(7,327)	0
2605	Scio Fire District	6/30/2023	Contribution	5.3	3.3	28,496	17,742	5,377	5,377	5,377	5,377	5,377	1,611	0
2605	Scio Fire District	6/30/2022	Proportion	5.4	2.4	109,201	48,535	20,222	20,222	20,222	8,091	0	0	0
2605	Scio Fire District	6/30/2022	Contribution	5.4	2.4	6,665	2,963	1,234	1,234	1,234	495	0	0	0
2605	Scio Fire District	6/30/2021	Proportion	5.5	1.5	(43,493)	(11,861)	(7,908)	(7,908)	(3,953)	0	0	0	0
2605	Scio Fire District	6/30/2021	Contribution	5.5	1.5	(14,697)	(4,009)	(2,672)	(2,672)	(1,337)	0	0	0	0
2605	Scio Fire District	6/30/2020	Proportion	5.4	0.4	70,017	5,187	12,966	5,187	0	0	0	0	0
2605	Scio Fire District	6/30/2020	Contribution	5.4	0.4	(22,857)	(1,692)	(4,233)	(1,692)	0	0	0	0	0
2605	Scio Fire District	6/30/2019	Proportion	5.3	0.0	89,113	0	5,043	0	0	0	0	0	0
2605	Scio Fire District	6/30/2019	Contribution	5.3	0.0	(14,935)	0	(845)	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2024	Proportion	5.4	4.4	(13,279)	(10,820)	(2,459)	(2,459)	(2,459)	(2,459)	(2,459)	(984)	0
2606	West Valley Housing Authority	6/30/2024	Contribution	5.4	4.4	(39,351)	(32,064)	(7,287)	(7,287)	(7,287)	(7,287)	(7,287)	(2,916)	0
2606	West Valley Housing Authority	6/30/2023	Proportion	5.3	3.3	(22,775)	(14,181)	(4,297)	(4,297)	(4,297)	(4,297)	(1,290)	0	0
2606	West Valley Housing Authority	6/30/2023	Contribution	5.3	3.3	11,989	7,465	2,262	2,262	2,262	2,262	679	0	0
2606	West Valley Housing Authority	6/30/2022	Proportion	5.4	2.4	97,021	43,120	17,967	17,967	17,967	7,186	0	0	0
2606	West Valley Housing Authority	6/30/2022	Contribution	5.4	2.4	163	73	30	30	30	13	0	0	0
2606	West Valley Housing Authority	6/30/2021	Proportion	5.5	1.5	(175,646)	(47,902)	(31,936)	(31,936)	(15,966)	0	0	0	0
2606	West Valley Housing Authority	6/30/2021	Contribution	5.5	1.5	(122,716)	(33,468)	(22,312)	(22,312)	(11,156)	0	0	0	0
2606	West Valley Housing Authority	6/30/2020	Proportion	5.4	0.4	(1,428)	(108)	(264)	(108)	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2020	Contribution	5.4	0.4	(28,265)	(2,095)	(5,234)	(2,095)	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2019	Proportion	5.3	0.0	62,124	0	3,514	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2019	Contribution	5.3	0.0	(28,416)	0	(1,606)	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2024	Proportion	5.4	4.4	(5,880)	(4,791)	(1,089)	(1,089)	(1,089)	(1,089)	(1,089)	(435)	0
2607	Hoodland Fire District 74	6/30/2024	Contribution	5.4	4.4	147,720	120,364	27,356	27,356	27,356	27,356	27,356	10,940	0
2607	Hoodland Fire District 74	6/30/2023	Proportion	5.3	3.3	(1,073,085)	(668,147)	(202,469)	(202,469)	(202,469)	(202,469)	(60,740)	0	0
2607	Hoodland Fire District 74	6/30/2023	Contribution	5.3	3.3	76,023	47,335	14,344	14,344	14,344	14,344	4,303	0	0
2607	Hoodland Fire District 74	6/30/2022	Proportion	5.4	2.4	628,266	279,228	116,346	116,346	116,346	46,536	0	0	0
2607	Hoodland Fire District 74	6/30/2022	Contribution	5.4	2.4	(106,821)	(47,475)	(19,782)	(19,782)	(19,782)	(7,911)	0	0	0
2607	Hoodland Fire District 74	6/30/2021	Proportion	5.5	1.5	(341,738)	(93,202)	(62,134)	(62,134)	(31,068)	0	0	0	0
2607	Hoodland Fire District 74	6/30/2021	Contribution	5.5	1.5	(237,634)	(64,810)	(43,206)	(43,206)	(21,604)	0	0	0	0
2607	Hoodland Fire District 74	6/30/2020	Proportion	5.4	0.4	515,592	38,192	95,480	38,192	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2020	Contribution	5.4	0.4	2,787	207	516	207	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2019	Proportion	5.3	0.0	(293,554)	0	(16,614)	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2019	Contribution	5.3	0.0	2,981	0	171	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(9,415)	(7,671)	(1,744)	(1,744)	(1,744)	(1,744)	(1,744)	(695)	0
2608	Gaston Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	7,755	6,319	1,436	1,436	1,436	1,436	1,436	575	0
2608	Gaston Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(104,584)	(65,118)	(19,733)	(19,733)	(19,733)	(19,733)	(5,919)	0	0
2608	Gaston Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(1,211)	(755)	(228)	(228)	(228)	(228)	(71)	0	0
2608	Gaston Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	152,888	67,949	28,313	28,313	28,313	11,323	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(30,044)	(13,352)	(5,564)	(5,564)	(5,564)	(2,224)	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	20,543	5,603	3,735	3,735	1,868	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(30,232)	(8,244)	(5,497)	(5,497)	(2,747)	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	138,203	10,238	25,593	10,238	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(11,035)	(815)	(2,044)	(815)	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(14,614)	0	(829)	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	425	0	25	0	0	0	0	0	0
2610	Turner Fire District	6/30/2024	Proportion	5.4	4.4	46,228	37,667	8,561	8,561	8,561	8,561	8,561	3,423	0
2610	Turner Fire District	6/30/2024	Contribution	5.4	4.4	(60,366)	(49,187)	(11,179)	(11,179)	(11,179)	(11,179)	(11,179)	(4,471)	0
2610	Turner Fire District	6/30/2023	Proportion	5.3	3.3	(119,119)	(74,169)	(22,475)	(22,475)	(22,475)	(22,475)	(6,744)	0	0
2610	Turner Fire District	6/30/2023	Contribution	5.3	3.3	(52,556)	(32,724)	(9,916)	(9,916)	(9,916)	(9,916)	(2,976)	0	0
2610	Turner Fire District	6/30/2022	Proportion	5.4	2.4	294,468	130,875	54,531	54,531	54,531	21,813	0	0	0
2610	Turner Fire District	6/30/2022	Contribution	5.4	2.4	(193,589)	(86,039)	(35,850)	(35,850)	(35,850)	(14,339)	0	0	0
2610	Turner Fire District	6/30/2021	Proportion	5.5	1.5	(100,418)	(27,386)	(18,258)	(18,258)	(9,128)	0	0	0	0
2610	Turner Fire District	6/30/2021	Contribution	5.5	1.5	(247,032)	(67,372)	(44,915)	(44,915)	(22,457)	0	0	0	0
2610	Turner Fire District	6/30/2020	Proportion	5.4	0.4	328,070	24,300	60,754	24,300	0	0	0	0	0
2610	Turner Fire District	6/30/2020	Contribution	5.4	0.4	(79,101)	(5,861)	(14,648)	(5,861)	0	0	0	0	0
2610	Turner Fire District	6/30/2019	Proportion	5.3	0.0	63,510	0	3,595	0	0	0	0	0	0
2610	Turner Fire District	6/30/2019	Contribution	5.3	0.0	(54,436)	0	(3,081)	0	0	0	0	0	0
2611	Burnt River Irrigation District	6/30/2024	Proportion	5.4	4.4	(8,083)	(6,586)	(1,497)	(1,497)	(1,497)	(1,497)	(1,497)	(598)	0
2611	Burnt River Irrigation District	6/30/2024	Contribution	5.4	4.4	(184)	(150)	(34)	(34)	(34)	(34)	(34)	(14)	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2611	Burnt River Irrigation District	6/30/2023	Proportion	5.3	3.3	65,665	40,885	12,390	12,390	12,390	12,390	3,715	0	0
2611	Burnt River Irrigation District	6/30/2023	Contribution	5.3	3.3	(22)	(14)	(4)	(4)	(4)	(4)	(2)	0	0
2611	Burnt River Irrigation District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2611	Burnt River Irrigation District	6/30/2022	Contribution	5.4	2.4	7,577	3,368	1,403	1,403	1,403	562	0	0	0
2612	Community Services Consortium	6/30/2024	Proportion	5.4	4.4	253,538	206,587	46,951	46,951	46,951	46,951	46,951	18,783	0
2612	Community Services Consortium	6/30/2024	Contribution	5.4	4.4	(69,527)	(56,652)	(12,875)	(12,875)	(12,875)	(12,875)	(12,875)	(5,152)	0
2612	Community Services Consortium	6/30/2023	Proportion	5.3	3.3	(1,073,135)	(668,179)	(202,478)	(202,478)	(202,478)	(202,478)	(60,745)	0	0
2612	Community Services Consortium	6/30/2023	Contribution	5.3	3.3	207,129	128,967	39,081	39,081	39,081	39,081	11,724	0	0
2612	Community Services Consortium	6/30/2022	Proportion	5.4	2.4	2,138,867	950,609	396,086	396,086	396,086	158,437	0	0	0
2612	Community Services Consortium	6/30/2022	Contribution	5.4	2.4	(37,090)	(16,483)	(6,869)	(6,869)	(6,869)	(2,745)	0	0	0
2612	Community Services Consortium	6/30/2021	Proportion	5.5	1.5	579,355	158,007	105,337	105,337	52,670	0	0	0	0
2612	Community Services Consortium	6/30/2021	Contribution	5.5	1.5	(619,624)	(168,988)	(112,659)	(112,659)	(56,329)	0	0	0	0
2612	Community Services Consortium	6/30/2020	Proportion	5.4	0.4	670,541	49,671	124,174	49,671	0	0	0	0	0
2612	Community Services Consortium	6/30/2020	Contribution	5.4	0.4	64,280	4,760	11,904	4,760	0	0	0	0	0
2612	Community Services Consortium	6/30/2019	Proportion	5.3	0.0	(7,228)	0	(408)	0	0	0	0	0	0
2612	Community Services Consortium	6/30/2019	Contribution	5.3	0.0	(149,576)	0	(8,466)	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2024	Proportion	5.4	4.4	181,997	148,294	33,703	33,703	33,703	33,703	33,703	13,482	0
2613	Polk Soil & Water Conservation District	6/30/2024	Contribution	5.4	4.4	10,170	8,287	1,883	1,883	1,883	1,883	1,883	755	0
2613	Polk Soil & Water Conservation District	6/30/2023	Proportion	5.3	3.3	(115,298)	(71,790)	(21,754)	(21,754)	(21,754)	(21,754)	(6,528)	0	0
2613	Polk Soil & Water Conservation District	6/30/2023	Contribution	5.3	3.3	36,011	22,421	6,795	6,795	6,795	6,795	2,036	0	0
2613	Polk Soil & Water Conservation District	6/30/2022	Proportion	5.4	2.4	15,333	6,816	2,839	2,839	2,839	1,138	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2022	Contribution	5.4	2.4	(13,257)	(5,892)	(2,455)	(2,455)	(2,455)	(982)	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2021	Proportion	5.5	1.5	6,469	1,765	1,176	1,176	589	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2021	Contribution	5.5	1.5	(19,060)	(5,200)	(3,465)	(3,465)	(1,735)	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2020	Proportion	5.4	0.4	(11,067)	(822)	(2,049)	(822)	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2020	Contribution	5.4	0.4	2,202	162	408	162	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2019	Proportion	5.3	0.0	(29,490)	0	(1,670)	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2019	Contribution	5.3	0.0	1,584	0	89	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2615	Humanities Council	6/30/2024	Proportion	5.4	4.4	(3,693)	(3,009)	(684)	(684)	(684)	(684)	(684)	(273)	0
2615	Humanities Council	6/30/2024	Contribution	5.4	4.4	(9,032)	(7,359)	(1,673)	(1,673)	(1,673)	(1,673)	(1,673)	(667)	0
2615	Humanities Council	6/30/2023	Proportion	5.3	3.3	(13,341)	(8,307)	(2,517)	(2,517)	(2,517)	(2,517)	(756)	0	0
2615	Humanities Council	6/30/2023	Contribution	5.3	3.3	(8,324)	(5,182)	(1,571)	(1,571)	(1,571)	(1,571)	(469)	0	0
2615	Humanities Council	6/30/2022	Proportion	5.4	2.4	2,762	1,229	511	511	511	207	0	0	0
2615	Humanities Council	6/30/2022	Contribution	5.4	2.4	(9,898)	(4,399)	(1,833)	(1,833)	(1,833)	(733)	0	0	0
2615	Humanities Council	6/30/2021	Proportion	5.5	1.5	(4,948)	(1,348)	(900)	(900)	(448)	0	0	0	0
2615	Humanities Council	6/30/2021	Contribution	5.5	1.5	(15,928)	(4,344)	(2,896)	(2,896)	(1,448)	0	0	0	0
2615	Humanities Council	6/30/2020	Proportion	5.4	0.4	(1,431)	(106)	(265)	(106)	0	0	0	0	0
2615	Humanities Council	6/30/2020	Contribution	5.4	0.4	(9,181)	(681)	(1,700)	(681)	0	0	0	0	0
2615	Humanities Council	6/30/2019	Proportion	5.3	0.0	(5,107)	0	(287)	0	0	0	0	0	0
2615	Humanities Council	6/30/2019	Contribution	5.3	0.0	(9,957)	0	(562)	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2617	Clean Water Services	6/30/2024	Proportion	5.4	4.4	(1,141,338)	(929,979)	(211,359)	(211,359)	(211,359)	(211,359)	(211,359)	(84,543)	0
2617	Clean Water Services	6/30/2024	Contribution	5.4	4.4	(330,241)	(269,085)	(61,156)	(61,156)	(61,156)	(61,156)	(61,156)	(24,461)	0
2617	Clean Water Services	6/30/2023	Proportion	5.3	3.3	511,670	318,586	96,542	96,542	96,542	96,542	28,960	0	0
2617	Clean Water Services	6/30/2023	Contribution	5.3	3.3	(621,647)	(387,063)	(117,292)	(117,292)	(117,292)	(117,292)	(35,187)	0	0
2617	Clean Water Services	6/30/2022	Proportion	5.4	2.4	(518,072)	(230,255)	(95,939)	(95,939)	(95,939)	(38,377)	0	0	0
2617	Clean Water Services	6/30/2022	Contribution	5.4	2.4	(846,879)	(376,392)	(156,829)	(156,829)	(156,829)	(62,734)	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	1.5	6,249,221	1,704,333	1,136,222	1,136,222	568,111	0	0	0	0
2617	Clean Water Services	6/30/2021	Contribution	5.5	1.5	(5,708,089)	(1,556,753)	(1,037,834)	(1,037,834)	(518,919)	0	0	0	0
2617	Clean Water Services	6/30/2020	Proportion	5.4	0.4	232,066	17,191	42,975	17,191	0	0	0	0	0
2617	Clean Water Services	6/30/2020	Contribution	5.4	0.4	(430,141)	(31,861)	(79,656)	(31,861)	0	0	0	0	0
2617	Clean Water Services	6/30/2019	Proportion	5.3	0.0	930,775	0	52,685	0	0	0	0	0	0
2617	Clean Water Services	6/30/2019	Contribution	5.3	0.0	936,389	0	53,004	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2022	Contribution	5.4	2.4	319	142	59	59	59	24	0	0	0
2618	Estacada Cemetery District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2021	Contribution	5.5	1.5	1,159	315	211	211	104	0	0	0	0
2618	Estacada Cemetery District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2019	Contribution	5.3	0.0	60	0	5	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2024	Proportion	5.4	4.4	108,777	88,633	20,144	20,144	20,144	20,144	20,144	8,057	0
2620	Jackson County Fire District 4	6/30/2024	Contribution	5.4	4.4	36,908	30,073	6,835	6,835	6,835	6,835	6,835	2,733	0
2620	Jackson County Fire District 4	6/30/2023	Proportion	5.3	3.3	(279,897)	(174,275)	(52,811)	(52,811)	(52,811)	(52,811)	(15,842)	0	0
2620	Jackson County Fire District 4	6/30/2023	Contribution	5.3	3.3	43,957	27,369	8,294	8,294	8,294	8,294	2,487	0	0
2620	Jackson County Fire District 4	6/30/2022	Proportion	5.4	2.4	(66,532)	(29,569)	(12,321)	(12,321)	(12,321)	(4,927)	0	0	0
2620	Jackson County Fire District 4	6/30/2022	Contribution	5.4	2.4	(7,949)	(3,533)	(1,472)	(1,472)	(1,472)	(589)	0	0	0
2620	Jackson County Fire District 4	6/30/2021	Proportion	5.5	1.5	353,797	96,489	64,327	64,327	32,162	0	0	0	0
2620	Jackson County Fire District 4	6/30/2021	Contribution	5.5	1.5	(156,172)	(42,592)	(28,395)	(28,395)	(14,197)	0	0	0	0
2620	Jackson County Fire District 4	6/30/2020	Proportion	5.4	0.4	(133,622)	(9,897)	(24,745)	(9,897)	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2020	Contribution	5.4	0.4	36,472	2,702	6,754	2,702	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2019	Proportion	5.3	0.0	(275,564)	0	(15,599)	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2019	Contribution	5.3	0.0	(28,664)	0	(1,624)	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2024	Proportion	5.4	4.4	13,174	10,734	2,440	2,440	2,440	2,440	2,440	974	0
2623	Evans Valley Fire District 6	6/30/2024	Contribution	5.4	4.4	(7,162)	(5,836)	(1,326)	(1,326)	(1,326)	(1,326)	(1,326)	(532)	0
2623	Evans Valley Fire District 6	6/30/2023	Proportion	5.3	3.3	(45,340)	(28,230)	(8,555)	(8,555)	(8,555)	(8,555)	(2,565)	0	0
2623	Evans Valley Fire District 6	6/30/2023	Contribution	5.3	3.3	(5,698)	(3,548)	(1,075)	(1,075)	(1,075)	(1,075)	(323)	0	0
2623	Evans Valley Fire District 6	6/30/2022	Proportion	5.4	2.4	37,225	16,543	6,894	6,894	6,894	2,755	0	0	0
2623	Evans Valley Fire District 6	6/30/2022	Contribution	5.4	2.4	(25,119)	(11,163)	(4,652)	(4,652)	(4,652)	(1,859)	0	0	0
2623	Evans Valley Fire District 6	6/30/2021	Proportion	5.5	1.5	12,696	3,464	2,308	2,308	1,156	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2021	Contribution	5.5	1.5	(42,936)	(11,708)	(7,807)	(7,807)	(3,901)	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2020	Proportion	5.4	0.4	82,020	6,075	15,189	6,075	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2020	Contribution	5.4	0.4	(23,777)	(1,762)	(4,403)	(1,762)	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2019	Proportion	5.3	0.0	100,462	0	5,687	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2019	Contribution	5.3	0.0	(15,006)	0	(851)	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2024	Proportion	5.4	4.4	(4,554)	(3,711)	(843)	(843)	(843)	(843)	(843)	(339)	0
2624	Klamath Vector Control	6/30/2024	Contribution	5.4	4.4	5,882	4,793	1,089	1,089	1,089	1,089	1,089	437	0
2624	Klamath Vector Control	6/30/2023	Proportion	5.3	3.3	(19,967)	(12,433)	(3,767)	(3,767)	(3,767)	(3,767)	(1,132)	0	0
2624	Klamath Vector Control	6/30/2023	Contribution	5.3	3.3	6,282	3,912	1,185	1,185	1,185	1,185	357	0	0
2624	Klamath Vector Control	6/30/2022	Proportion	5.4	2.4	11,085	4,926	2,053	2,053	2,053	820	0	0	0
2624	Klamath Vector Control	6/30/2022	Contribution	5.4	2.4	430	190	80	80	80	30	0	0	0
2624	Klamath Vector Control	6/30/2021	Proportion	5.5	1.5	3,971	1,083	722	722	361	0	0	0	0
2624	Klamath Vector Control	6/30/2021	Contribution	5.5	1.5	(17,528)	(4,780)	(3,187)	(3,187)	(1,593)	0	0	0	0
2624	Klamath Vector Control	6/30/2020	Proportion	5.4	0.4	(3,784)	(279)	(701)	(279)	0	0	0	0	0
2624	Klamath Vector Control	6/30/2020	Contribution	5.4	0.4	(246)	(16)	(46)	(16)	0	0	0	0	0
2624	Klamath Vector Control	6/30/2019	Proportion	5.3	0.0	25,943	0	1,468	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2019	Contribution	5.3	0.0	(4,284)	0	(244)	0	0	0	0	0	0
2625	Port of Newport	6/30/2024	Proportion	5.4	4.4	322,093	262,446	59,647	59,647	59,647	59,647	59,647	23,858	0
2625	Port of Newport	6/30/2024	Contribution	5.4	4.4	3,328	2,712	616	616	616	616	616	248	0
2625	Port of Newport	6/30/2023	Proportion	5.3	3.3	(129,701)	(80,757)	(24,472)	(24,472)	(24,472)	(24,472)	(7,341)	0	0
2625	Port of Newport	6/30/2023	Contribution	5.3	3.3	70,481	43,885	13,298	13,298	13,298	13,298	3,991	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2625	Port of Newport	6/30/2022	Proportion	5.4	2.4	(21,268)	(9,451)	(3,939)	(3,939)	(3,939)	(1,573)	0	0	0
2625	Port of Newport	6/30/2022	Contribution	5.4	2.4	(67,695)	(30,087)	(12,536)	(12,536)	(12,536)	(5,015)	0	0	0
2625	Port of Newport	6/30/2021	Proportion	5.5	1.5	560,797	152,945	101,963	101,963	50,982	0	0	0	0
2625	Port of Newport	6/30/2021	Contribution	5.5	1.5	(313,100)	(85,392)	(56,927)	(56,927)	(28,465)	0	0	0	0
2625	Port of Newport	6/30/2020	Proportion	5.4	0.4	378,047	28,002	70,009	28,002	0	0	0	0	0
2625	Port of Newport	6/30/2020	Contribution	5.4	0.4	(95,419)	(7,069)	(17,670)	(7,069)	0	0	0	0	0
2625	Port of Newport	6/30/2019	Proportion	5.3	0.0	472,196	0	26,726	0	0	0	0	0	0
2625	Port of Newport	6/30/2019	Contribution	5.3	0.0	(76,946)	0	(4,356)	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2024	Proportion	5.4	4.4	814,436	663,615	150,821	150,821	150,821	150,821	150,821	60,331	0
2626	Tillamook Peoples Utility District	6/30/2024	Contribution	5.4	4.4	163,749	133,425	30,324	30,324	30,324	30,324	30,324	12,129	0
2626	Tillamook Peoples Utility District	6/30/2023	Proportion	5.3	3.3	(2,061,079)	(1,283,313)	(388,883)	(388,883)	(388,883)	(388,883)	(116,664)	0	0
2626	Tillamook Peoples Utility District	6/30/2023	Contribution	5.3	3.3	564,821	351,681	106,570	106,570	106,570	106,570	31,971	0	0
2626	Tillamook Peoples Utility District	6/30/2022	Proportion	5.4	2.4	2,136,989	949,772	395,739	395,739	395,739	158,294	0	0	0
2626	Tillamook Peoples Utility District	6/30/2022	Contribution	5.4	2.4	(38,842)	(17,263)	(7,193)	(7,193)	(7,193)	(2,877)	0	0	0
2626	Tillamook Peoples Utility District	6/30/2021	Proportion	5.5	1.5	(110,509)	(30,137)	(20,093)	(20,093)	(10,044)	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2021	Contribution	5.5	1.5	(1,187,935)	(323,983)	(215,988)	(215,988)	(107,995)	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2020	Proportion	5.4	0.4	(1,366,523)	(101,223)	(253,060)	(101,223)	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2020	Contribution	5.4	0.4	54,797	4,057	10,148	4,057	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2019	Proportion	5.3	0.0	(12,824)	0	(724)	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2019	Contribution	5.3	0.0	(334,896)	0	(18,956)	0	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2024	Proportion	5.4	4.4	52,177	42,515	9,662	9,662	9,662	9,662	9,662	3,867	0
2628	McKenzie Fire And Rescue	6/30/2024	Contribution	5.4	4.4	43,010	35,045	7,965	7,965	7,965	7,965	7,965	3,185	0
2628	McKenzie Fire And Rescue	6/30/2023	Proportion	5.3	3.3	(216,090)	(134,546)	(40,772)	(40,772)	(40,772)	(40,772)	(12,230)	0	0
2628	McKenzie Fire And Rescue	6/30/2023	Contribution	5.3	3.3	27,043	16,839	5,102	5,102	5,102	5,102	1,533	0	0
2628	McKenzie Fire And Rescue	6/30/2022	Proportion	5.4	2.4	141,790	63,019	26,257	26,257	26,257	10,505	0	0	0
2628	McKenzie Fire And Rescue	6/30/2022	Contribution	5.4	2.4	(23,653)	(10,513)	(4,380)	(4,380)	(4,380)	(1,753)	0	0	0
2628	McKenzie Fire And Rescue	6/30/2021	Proportion	5.5	1.5	139,312	37,996	25,329	25,329	12,667	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2021	Contribution	5.5	1.5	(118,590)	(32,342)	(21,562)	(21,562)	(10,780)	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2020	Proportion	5.4	0.4	(174,603)	(12,933)	(32,334)	(12,933)	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2020	Contribution	5.4	0.4	8,121	601	1,504	601	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2019	Proportion	5.3	0.0	(71,187)	0	(4,027)	0	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2019	Contribution	5.3	0.0	(40,940)	0	(2,315)	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2024	Proportion	5.4	4.4	360,036	293,363	66,673	66,673	66,673	66,673	66,673	26,671	0
2630	Sheridan Fire District	6/30/2024	Contribution	5.4	4.4	35,331	28,788	6,543	6,543	6,543	6,543	6,543	2,616	0
2630	Sheridan Fire District	6/30/2023	Proportion	5.3	3.3	(823,422)	(512,696)	(155,363)	(155,363)	(155,363)	(155,363)	(46,607)	0	0
2630	Sheridan Fire District	6/30/2023	Contribution	5.3	3.3	92,943	57,871	17,536	17,536	17,536	17,536	5,263	0	0
2630	Sheridan Fire District	6/30/2022	Proportion	5.4	2.4	563,766	250,563	104,401	104,401	104,401	41,761	0	0	0
2630	Sheridan Fire District	6/30/2022	Contribution	5.4	2.4	(114,243)	(50,775)	(21,156)	(21,156)	(21,156)	(8,463)	0	0	0
2630	Sheridan Fire District	6/30/2021	Proportion	5.5	1.5	662,114	180,578	120,384	120,384	60,194	0	0	0	0
2630	Sheridan Fire District	6/30/2021	Contribution	5.5	1.5	(335,774)	(91,574)	(61,050)	(61,050)	(30,524)	0	0	0	0
2630	Sheridan Fire District	6/30/2020	Proportion	5.4	0.4	937,591	69,451	173,628	69,451	0	0	0	0	0
2630	Sheridan Fire District	6/30/2020	Contribution	5.4	0.4	83,863	6,213	15,530	6,213	0	0	0	0	0
2630	Sheridan Fire District	6/30/2019	Proportion	5.3	0.0	(102,570)	0	(5,805)	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2019	Contribution	5.3	0.0	91,838	0	5,198	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2024	Proportion	5.4	4.4	(74,296)	(60,537)	(13,759)	(13,759)	(13,759)	(13,759)	(13,759)	(5,501)	0
2631	Arch Cape Water-Sanitary District	6/30/2024	Contribution	5.4	4.4	(3,076)	(2,506)	(570)	(570)	(570)	(570)	(570)	(226)	0
2631	Arch Cape Water-Sanitary District	6/30/2023	Proportion	5.3	3.3	(17,879)	(11,133)	(3,373)	(3,373)	(3,373)	(3,373)	(1,014)	0	0
2631	Arch Cape Water-Sanitary District	6/30/2023	Contribution	5.3	3.3	(4,113)	(2,561)	(776)	(776)	(776)	(776)	(233)	0	0
2631	Arch Cape Water-Sanitary District	6/30/2022	Proportion	5.4	2.4	7,013	3,116	1,299	1,299	1,299	518	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2022	Contribution	5.4	2.4	(3,899)	(1,733)	(722)	(722)	(722)	(289)	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2021	Proportion	5.5	1.5	6,196	1,688	1,127	1,127	561	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2021	Contribution	5.5	1.5	(24,038)	(6,554)	(4,371)	(4,371)	(2,183)	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2020	Proportion	5.4	0.4	1,457	107	270	107	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2020	Contribution	5.4	0.4	(1,597)	(117)	(296)	(117)	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2019	Proportion	5.3	0.0	(5,239)	0	(299)	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2019	Contribution	5.3	0.0	(5,102)	0	(287)	0	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2024	Proportion	5.4	4.4	(7,239)	(5,898)	(1,341)	(1,341)	(1,341)	(1,341)	(1,341)	(534)	0
2632	Umpqua Regional Council of Governments	6/30/2024	Contribution	5.4	4.4	(21,197)	(17,272)	(3,925)	(3,925)	(3,925)	(3,925)	(3,925)	(1,572)	0

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2632	Umpqua Regional Council of Governments	6/30/2023	Proportion	5.3	3.3	(43,036)	(26,796)	(8,120)	(8,120)	(8,120)	(8,120)	(2,436)	0	0
2632	Umpqua Regional Council of Governments	6/30/2023	Contribution	5.3	3.3	(19,326)	(12,034)	(3,646)	(3,646)	(3,646)	(3,646)	(1,096)	0	0
2632	Umpqua Regional Council of Governments	6/30/2022	Proportion	5.4	2.4	36,345	16,152	6,731	6,731	6,731	2,690	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2022	Contribution	5.4	2.4	(24,796)	(11,020)	(4,592)	(4,592)	(4,592)	(1,836)	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2021	Proportion	5.5	1.5	(7,356)	(2,008)	(1,337)	(1,337)	(671)	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2021	Contribution	5.5	1.5	(32,009)	(8,729)	(5,820)	(5,820)	(2,909)	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2020	Proportion	5.4	0.4	11,216	831	2,077	831	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2020	Contribution	5.4	0.4	(18,117)	(1,342)	(3,355)	(1,342)	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2019	Proportion	5.3	0.0	(13,458)	0	(763)	0	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2019	Contribution	5.3	0.0	(17,767)	0	(1,007)	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2024	Proportion	5.4	4.4	(123,557)	(100,676)	(22,881)	(22,881)	(22,881)	(22,881)	(22,881)	(9,152)	0
2633	Port of Cascade Locks	6/30/2024	Contribution	5.4	4.4	(13,877)	(11,307)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(1,027)	0
2633	Port of Cascade Locks	6/30/2023	Proportion	5.3	3.3	271,425	169,001	51,212	51,212	51,212	51,212	15,365	0	0
2633	Port of Cascade Locks	6/30/2023	Contribution	5.3	3.3	(34,840)	(21,692)	(6,574)	(6,574)	(6,574)	(6,574)	(1,970)	0	0
2633	Port of Cascade Locks	6/30/2022	Proportion	5.4	2.4	(136,092)	(60,486)	(25,202)	(25,202)	(25,202)	(10,082)	0	0	0
2633	Port of Cascade Locks	6/30/2022	Contribution	5.4	2.4	(12,490)	(5,551)	(2,313)	(2,313)	(2,313)	(925)	0	0	0
2633	Port of Cascade Locks	6/30/2021	Proportion	5.5	1.5	(52,009)	(14,185)	(9,456)	(9,456)	(4,729)	0	0	0	0
2633	Port of Cascade Locks	6/30/2021	Contribution	5.5	1.5	(119,091)	(32,479)	(21,653)	(21,653)	(10,826)	0	0	0	0
2633	Port of Cascade Locks	6/30/2020	Proportion	5.4	0.4	(70,026)	(5,186)	(12,968)	(5,186)	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2020	Contribution	5.4	0.4	(58,458)	(4,328)	(10,826)	(4,328)	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2019	Proportion	5.3	0.0	239,196	0	13,541	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2019	Contribution	5.3	0.0	(76,518)	0	(4,333)	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2024	Proportion	5.4	4.4	(113,695)	(92,640)	(21,055)	(21,055)	(21,055)	(21,055)	(21,055)	(8,420)	0
2637	Northeast Oregon Housing Authority	6/30/2024	Contribution	5.4	4.4	(91,199)	(74,310)	(16,889)	(16,889)	(16,889)	(16,889)	(16,889)	(6,754)	0
2637	Northeast Oregon Housing Authority	6/30/2023	Proportion	5.3	3.3	(359,570)	(223,884)	(67,843)	(67,843)	(67,843)	(67,843)	(20,355)	0	0
2637	Northeast Oregon Housing Authority	6/30/2023	Contribution	5.3	3.3	(83,850)	(52,208)	(15,821)	(15,821)	(15,821)	(15,821)	(4,745)	0	0
2637	Northeast Oregon Housing Authority	6/30/2022	Proportion	5.4	2.4	354,303	157,467	65,612	65,612	65,612	26,243	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2022	Contribution	5.4	2.4	(185,422)	(82,411)	(34,337)	(34,337)	(34,337)	(13,737)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2021	Proportion	5.5	1.5	372,112	101,484	67,657	67,657	33,827	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2021	Contribution	5.5	1.5	(326,301)	(88,993)	(59,327)	(59,327)	(29,666)	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2020	Proportion	5.4	0.4	91,863	6,803	17,012	6,803	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2020	Contribution	5.4	0.4	(118,638)	(8,788)	(21,970)	(8,788)	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2019	Proportion	5.3	0.0	14,951	0	846	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2019	Contribution	5.3	0.0	(99,424)	0	(5,629)	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2024	Proportion	5.4	4.4	83,664	68,171	15,493	15,493	15,493	15,493	15,493	6,199	0
2638	North Douglas County Fire and EMS	6/30/2024	Contribution	5.4	4.4	102,617	83,614	19,003	19,003	19,003	19,003	19,003	7,602	0
2638	North Douglas County Fire and EMS	6/30/2023	Proportion	5.3	3.3	(178,728)	(111,284)	(33,722)	(33,722)	(33,722)	(33,722)	(10,118)	0	0
2638	North Douglas County Fire and EMS	6/30/2023	Contribution	5.3	3.3	51,078	31,804	9,637	9,637	9,637	9,637	2,893	0	0
2638	North Douglas County Fire and EMS	6/30/2022	Proportion	5.4	2.4	(122,814)	(54,585)	(22,743)	(22,743)	(22,743)	(9,099)	0	0	0
2638	North Douglas County Fire and EMS	6/30/2022	Contribution	5.4	2.4	(498)	(222)	(92)	(92)	(92)	(38)	0	0	0
2638	North Douglas County Fire and EMS	6/30/2021	Proportion	5.5	1.5	72,380	19,740	13,160	13,160	6,580	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2021	Contribution	5.5	1.5	(127,584)	(34,796)	(23,197)	(23,197)	(11,599)	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2020	Proportion	5.4	0.4	(25,247)	(1,872)	(4,675)	(1,872)	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2020	Contribution	5.4	0.4	(7,745)	(575)	(1,434)	(575)	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2019	Proportion	5.3	0.0	302,873	0	17,143	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2019	Contribution	5.3	0.0	(41,845)	0	(2,370)	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2024	Proportion	5.4	4.4	(44,806)	(36,509)	(8,297)	(8,297)	(8,297)	(8,297)	(8,297)	(3,321)	0
2641	Suburban East Salem Water District	6/30/2024	Contribution	5.4	4.4	27,436	22,355	5,081	5,081	5,081	5,081	5,081	2,031	0
2641	Suburban East Salem Water District	6/30/2023	Proportion	5.3	3.3	(206,788)	(128,754)	(39,017)	(39,017)	(39,017)	(39,017)	(11,703)	0	0
2641	Suburban East Salem Water District	6/30/2023	Contribution	5.3	3.3	18,561	11,557	3,502	3,502	3,502	3,502	1,051	0	0
2641	Suburban East Salem Water District	6/30/2022	Proportion	5.4	2.4	19,776	8,790	3,662	3,662	3,662	1,466	0	0	0
2641	Suburban East Salem Water District	6/30/2022	Contribution	5.4	2.4	(91)	(40)	(17)	(17)	(17)	(6)	0	0	0
2641	Suburban East Salem Water District	6/30/2021	Proportion	5.5	1.5	60,031	16,371	10,915	10,915	5,456	0	0	0	0
2641	Suburban East Salem Water District	6/30/2021	Contribution	5.5	1.5	(58,915)	(16,067)	(10,712)	(10,712)	(5,355)	0	0	0	0
2641	Suburban East Salem Water District	6/30/2020	Proportion	5.4	0.4	(81,570)	(6,040)	(15,106)	(6,040)	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2020	Contribution	5.4	0.4	12,070	895	2,235	895	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2019	Proportion	5.3	0.0	114,242	0	6,467	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2019	Contribution	5.3	0.0	(14,214)	0	(804)	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	217,983	177,616	40,367	40,367	40,367	40,367	40,367	16,148	0
2642	Dexter Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	35,695	29,085	6,610	6,610	6,610	6,610	6,610	2,645	0
2642	Dexter Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(167,331)	(104,187)	(31,572)	(31,572)	(31,572)	(31,572)	(9,471)	0	0
2642	Dexter Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	37,221	23,175	7,023	7,023	7,023	7,023	2,106	0	0
2642	Dexter Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	(18,788)	(8,351)	(3,479)	(3,479)	(3,479)	(1,393)	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(18,027)	(8,013)	(3,338)	(3,338)	(3,338)	(1,337)	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	29,935	8,163	5,443	5,443	2,720	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(49,709)	(13,557)	(9,038)	(9,038)	(4,519)	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	96,725	7,165	17,912	7,165	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(9,868)	(733)	(1,827)	(733)	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	73,544	0	4,164	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(2,218)	0	(128)	0	0	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2643	Sweet Home Cemetery	6/30/2024	Proportion	5.4	4.4	(13,834)	(11,272)	(2,562)	(2,562)	(2,562)	(2,562)	(2,562)	(1,024)	0
2643	Sweet Home Cemetery	6/30/2024	Contribution	5.4	4.4	(2,392)	(1,949)	(443)	(443)	(443)	(443)	(443)	(177)	0
2643	Sweet Home Cemetery	6/30/2023	Proportion	5.3	3.3	11,055	6,883	2,086	2,086	2,086	2,086	625	0	0
2643	Sweet Home Cemetery	6/30/2023	Contribution	5.3	3.3	1,214	756	229	229	229	229	69	0	0
2643	Sweet Home Cemetery	6/30/2022	Proportion	5.4	2.4	(16,840)	(7,483)	(3,119)	(3,119)	(3,119)	(1,245)	0	0	0
2643	Sweet Home Cemetery	6/30/2022	Contribution	5.4	2.4	6,038	2,684	1,118	1,118	1,118	448	0	0	0
2643	Sweet Home Cemetery	6/30/2021	Proportion	5.5	1.5	14,677	4,001	2,669	2,669	1,332	0	0	0	0
2643	Sweet Home Cemetery	6/30/2021	Contribution	5.5	1.5	(6,570)	(1,790)	(1,195)	(1,195)	(595)	0	0	0	0
2643	Sweet Home Cemetery	6/30/2020	Proportion	5.4	0.4	(15,046)	(1,116)	(2,786)	(1,116)	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2020	Contribution	5.4	0.4	12,970	960	2,402	960	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2019	Proportion	5.3	0.0	(1,592)	0	(92)	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2019	Contribution	5.3	0.0	3,801	0	216	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2024	Proportion	5.4	4.4	(19,410)	(15,816)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(1,440)	0
2644	Lakeside Water District	6/30/2024	Contribution	5.4	4.4	6,804	5,544	1,260	1,260	1,260	1,260	1,260	504	0
2644	Lakeside Water District	6/30/2023	Proportion	5.3	3.3	5,371	3,345	1,013	1,013	1,013	1,013	306	0	0
2644	Lakeside Water District	6/30/2023	Contribution	5.3	3.3	3,867	2,407	730	730	730	730	217	0	0
2644	Lakeside Water District	6/30/2022	Proportion	5.4	2.4	(699)	(312)	(129)	(129)	(129)	(54)	0	0	0
2644	Lakeside Water District	6/30/2022	Contribution	5.4	2.4	10,816	4,807	2,003	2,003	2,003	801	0	0	0
2644	Lakeside Water District	6/30/2021	Proportion	5.5	1.5	8,792	2,396	1,599	1,599	797	0	0	0	0
2644	Lakeside Water District	6/30/2021	Contribution	5.5	1.5	(2,941)	(801)	(535)	(535)	(266)	0	0	0	0
2644	Lakeside Water District	6/30/2020	Proportion	5.4	0.4	(16,983)	(1,258)	(3,145)	(1,258)	0	0	0	0	0
2644	Lakeside Water District	6/30/2020	Contribution	5.4	0.4	15,859	1,174	2,937	1,174	0	0	0	0	0
2644	Lakeside Water District	6/30/2019	Proportion	5.3	0.0	(23,906)	0	(1,351)	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2019	Contribution	5.3	0.0	9,420	0	535	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	38,245	31,163	7,082	7,082	7,082	7,082	7,082	2,835	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	61,324	49,968	11,356	11,356	11,356	11,356	11,356	4,544	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(117,135)	(72,933)	(22,101)	(22,101)	(22,101)	(22,101)	(6,630)	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	58,009	36,119	10,945	10,945	10,945	10,945	3,284	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	84,019	37,342	15,559	15,559	15,559	6,224	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(30,316)	(13,474)	(5,614)	(5,614)	(5,614)	(2,246)	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	40,283	10,987	7,324	7,324	3,663	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(43,164)	(11,772)	(7,848)	(7,848)	(3,924)	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	41,792	3,097	7,739	3,097	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	10,307	762	1,909	762	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	168,424	0	9,534	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(12,057)	0	(682)	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(106,081)	(86,436)	(19,645)	(19,645)	(19,645)	(19,645)	(19,645)	(7,856)	0
2646	Keno Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	(99,940)	(81,433)	(18,507)	(18,507)	(18,507)	(18,507)	(18,507)	(7,405)	0
2646	Keno Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(134,691)	(83,865)	(25,413)	(25,413)	(25,413)	(25,413)	(7,626)	0	0
2646	Keno Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(89,699)	(55,851)	(16,924)	(16,924)	(16,924)	(16,924)	(5,079)	0	0
2646	Keno Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	277,200	123,201	51,333	51,333	51,333	20,535	0	0	0
2646	Keno Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(103,195)	(45,865)	(19,110)	(19,110)	(19,110)	(7,645)	0	0	0
2646	Keno Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	(215,192)	(58,688)	(39,126)	(39,126)	(19,562)	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(136,870)	(37,330)	(24,885)	(24,885)	(12,445)	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	226,450	16,775	41,935	16,775	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(101,081)	(7,486)	(18,719)	(7,486)	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(81,190)	0	(4,595)	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(106,761)	0	(6,041)	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	40,486	32,989	7,497	7,497	7,497	7,497	7,497	3,001	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	49,601	40,416	9,185	9,185	9,185	9,185	9,185	3,676	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(484,495)	(301,667)	(91,414)	(91,414)	(91,414)	(91,414)	(27,425)	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	28,479	17,733	5,373	5,373	5,373	5,373	1,614	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	181,412	80,627	33,595	33,595	33,595	13,437	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(54,615)	(24,273)	(10,114)	(10,114)	(10,114)	(4,045)	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	2,518	686	458	458	228	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(110,173)	(30,049)	(20,031)	(20,031)	(10,018)	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	34,000	2,520	6,296	2,520	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(12,352)	(917)	(2,287)	(917)	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(117,025)	0	(6,625)	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(23,295)	0	(1,320)	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(103,135)	(84,036)	(19,099)	(19,099)	(19,099)	(19,099)	(19,099)	(7,640)	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	(34,191)	(27,859)	(6,332)	(6,332)	(6,332)	(6,332)	(6,332)	(2,531)	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(96,386)	(60,014)	(18,186)	(18,186)	(18,186)	(18,186)	(5,456)	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(78,588)	(48,932)	(14,828)	(14,828)	(14,828)	(14,828)	(4,448)	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	346,347	153,933	64,138	64,138	64,138	25,657	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(117,458)	(52,205)	(21,751)	(21,751)	(21,751)	(8,703)	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	(17,093)	(4,661)	(3,108)	(3,108)	(1,553)	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(253,993)	(69,269)	(46,181)	(46,181)	(23,088)	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	138,353	10,248	25,621	10,248	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(97,093)	(7,193)	(17,980)	(7,193)	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2648	Black Butte Ranch Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(322,181)	0	(18,236)	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	165,626	0	9,376	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2024	Proportion	5.4	4.4	42,984	35,024	7,960	7,960	7,960	7,960	7,960	3,184	0
2649	Colton Fire Department	6/30/2024	Contribution	5.4	4.4	(13,830)	(11,269)	(2,561)	(2,561)	(2,561)	(2,561)	(2,561)	(1,025)	0
2649	Colton Fire Department	6/30/2023	Proportion	5.3	3.3	21,478	13,374	4,052	4,052	4,052	4,052	1,218	0	0
2649	Colton Fire Department	6/30/2023	Contribution	5.3	3.3	(3,692)	(2,298)	(697)	(697)	(697)	(697)	(207)	0	0
2649	Colton Fire Department	6/30/2022	Proportion	5.4	2.4	(109,585)	(48,703)	(20,294)	(20,294)	(20,294)	(8,115)	0	0	0
2649	Colton Fire Department	6/30/2022	Contribution	5.4	2.4	26,117	11,609	4,836	4,836	4,836	1,937	0	0	0
2649	Colton Fire Department	6/30/2021	Proportion	5.5	1.5	1,079	295	196	196	99	0	0	0	0
2649	Colton Fire Department	6/30/2021	Contribution	5.5	1.5	(30,752)	(8,388)	(5,591)	(5,591)	(2,797)	0	0	0	0
2649	Colton Fire Department	6/30/2020	Proportion	5.4	0.4	85,795	6,355	15,888	6,355	0	0	0	0	0
2649	Colton Fire Department	6/30/2020	Contribution	5.4	0.4	(8,277)	(612)	(1,533)	(612)	0	0	0	0	0
2649	Colton Fire Department	6/30/2019	Proportion	5.3	0.0	(8,235)	0	(465)	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2019	Contribution	5.3	0.0	10,487	0	592	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	4,704	3,833	871	871	871	871	871	349	0
2651	Imbler Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	387	315	72	72	72	72	72	27	0
2651	Imbler Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(10,456)	(6,510)	(1,973)	(1,973)	(1,973)	(1,973)	(591)	0	0
2651	Imbler Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	2,393	1,489	452	452	452	452	133	0	0
2651	Imbler Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	1,048	466	194	194	194	78	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(2,352)	(1,044)	(436)	(436)	(436)	(172)	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	(21,190)	(5,778)	(3,853)	(3,853)	(1,925)	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(2,227)	(607)	(405)	(405)	(202)	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(7,306)	(541)	(1,353)	(541)	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(1,801)	(131)	(334)	(131)	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	2,811	0	161	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(1,053)	0	(58)	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2024	Proportion	5.4	4.4	(300,177)	(244,589)	(55,588)	(55,588)	(55,588)	(55,588)	(55,588)	(22,237)	0
2653	Umatilla Fire Department	6/30/2024	Contribution	5.4	4.4	31,266	25,476	5,790	5,790	5,790	5,790	5,790	2,316	0
2653	Umatilla Fire Department	6/30/2023	Proportion	5.3	3.3	286,680	178,498	54,091	54,091	54,091	54,091	16,225	0	0
2653	Umatilla Fire Department	6/30/2023	Contribution	5.3	3.3	(43,298)	(26,960)	(8,169)	(8,169)	(8,169)	(8,169)	(2,453)	0	0
2653	Umatilla Fire Department	6/30/2022	Proportion	5.4	2.4	276,528	122,901	51,209	51,209	51,209	20,483	0	0	0
2653	Umatilla Fire Department	6/30/2022	Contribution	5.4	2.4	(18,077)	(8,033)	(3,348)	(3,348)	(3,348)	(1,337)	0	0	0
2653	Umatilla Fire Department	6/30/2021	Proportion	5.5	1.5	83,009	22,637	15,093	15,093	7,544	0	0	0	0
2653	Umatilla Fire Department	6/30/2021	Contribution	5.5	1.5	(25,586)	(6,978)	(4,652)	(4,652)	(2,326)	0	0	0	0
2653	Umatilla Fire Department	6/30/2020	Proportion	5.4	0.4	(40,277)	(2,982)	(7,459)	(2,982)	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2020	Contribution	5.4	0.4	(844)	(64)	(156)	(64)	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2019	Proportion	5.3	0.0	175,143	0	9,913	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2019	Contribution	5.3	0.0	(28,283)	0	(1,603)	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	35,077	28,581	6,496	6,496	6,496	6,496	6,496	2,597	0
2655	North Bay Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	6,992	5,697	1,295	1,295	1,295	1,295	1,295	517	0
2655	North Bay Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(50,350)	(31,350)	(9,500)	(9,500)	(9,500)	(9,500)	(2,850)	0	0
2655	North Bay Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	176,173	109,693	33,240	33,240	33,240	33,240	9,973	0	0
2655	North Bay Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	52,051	23,134	9,639	9,639	9,639	3,856	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(22,763)	(10,118)	(4,215)	(4,215)	(4,215)	(1,688)	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	(8,412)	(2,296)	(1,529)	(1,529)	(767)	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(24,371)	(6,647)	(4,431)	(4,431)	(2,216)	0	0	0	0

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Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2655	North Bay Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	19,405	1,435	3,594	1,435	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(14,157)	(1,047)	(2,622)	(1,047)	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(18,219)	0	(1,029)	0	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(12,459)	0	(704)	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2024	Proportion	5.4	4.4	(328,939)	(268,024)	(60,915)	(60,915)	(60,915)	(60,915)	(60,915)	(24,364)	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2024	Contribution	5.4	4.4	705,782	575,082	130,700	130,700	130,700	130,700	130,700	52,282	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2023	Proportion	5.3	3.3	(959,957)	(597,709)	(181,124)	(181,124)	(181,124)	(181,124)	(54,337)	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2023	Contribution	5.3	3.3	576,369	358,871	108,749	108,749	108,749	108,749	32,624	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2022	Proportion	5.4	2.4	346,062	153,804	64,086	64,086	64,086	25,632	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2022	Contribution	5.4	2.4	(115,864)	(51,496)	(21,456)	(21,456)	(21,456)	(8,584)	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2021	Proportion	5.5	1.5	1,647,528	449,324	299,551	299,551	149,773	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2021	Contribution	5.5	1.5	(2,728,897)	(744,245)	(496,163)	(496,163)	(248,082)	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2020	Proportion	5.4	0.4	(277,676)	(20,571)	(51,421)	(20,571)	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2020	Contribution	5.4	0.4	(175,657)	(13,012)	(32,529)	(13,012)	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2019	Proportion	5.3	0.0	291,280	0	16,490	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2019	Contribution	5.3	0.0	(683,491)	0	(38,686)	0	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2024	Proportion	5.4	4.4	(112,879)	(91,975)	(20,904)	(20,904)	(20,904)	(20,904)	(20,904)	(8,359)	0
2658	Salem Metropolitan Communication Agency	6/30/2024	Contribution	5.4	4.4	(35,155)	(28,645)	(6,510)	(6,510)	(6,510)	(6,510)	(6,510)	(2,605)	0
2658	Salem Metropolitan Communication Agency	6/30/2023	Proportion	5.3	3.3	7,226	4,500	1,363	1,363	1,363	1,363	411	0	0
2658	Salem Metropolitan Communication Agency	6/30/2023	Contribution	5.3	3.3	(46,755)	(29,111)	(8,822)	(8,822)	(8,822)	(8,822)	(2,645)	0	0
2658	Salem Metropolitan Communication Agency	6/30/2022	Proportion	5.4	2.4	(90,525)	(40,233)	(16,764)	(16,764)	(16,764)	(6,705)	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2022	Contribution	5.4	2.4	(43,231)	(19,213)	(8,006)	(8,006)	(8,006)	(3,201)	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2021	Proportion	5.5	1.5	(39,136)	(10,672)	(7,116)	(7,116)	(3,556)	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2021	Contribution	5.5	1.5	(97,096)	(26,480)	(17,654)	(17,654)	(8,826)	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2020	Proportion	5.4	0.4	3,665	270	679	270	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2020	Contribution	5.4	0.4	(57,127)	(4,232)	(10,579)	(4,232)	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2019	Proportion	5.3	0.0	(11,604)	0	(659)	0	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2019	Contribution	5.3	0.0	(59,733)	0	(3,383)	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2024	Proportion	5.4	4.4	(267,883)	(218,275)	(49,608)	(49,608)	(49,608)	(49,608)	(49,608)	(19,843)	0
2659	Silverton Fire District	6/30/2024	Contribution	5.4	4.4	83,854	68,325	15,529	15,529	15,529	15,529	15,529	6,209	0
2659	Silverton Fire District	6/30/2023	Proportion	5.3	3.3	91,807	57,163	17,322	17,322	17,322	17,322	5,197	0	0
2659	Silverton Fire District	6/30/2023	Contribution	5.3	3.3	17,082	10,636	3,223	3,223	3,223	3,223	967	0	0
2659	Silverton Fire District	6/30/2022	Proportion	5.4	2.4	48,401	21,512	8,963	8,963	8,963	3,586	0	0	0
2659	Silverton Fire District	6/30/2022	Contribution	5.4	2.4	30,782	13,682	5,700	5,700	5,700	2,282	0	0	0
2659	Silverton Fire District	6/30/2021	Proportion	5.5	1.5	67,072	18,292	12,195	12,195	6,097	0	0	0	0
2659	Silverton Fire District	6/30/2021	Contribution	5.5	1.5	(87,965)	(23,989)	(15,994)	(15,994)	(7,995)	0	0	0	0
2659	Silverton Fire District	6/30/2020	Proportion	5.4	0.4	234,586	17,376	43,442	17,376	0	0	0	0	0
2659	Silverton Fire District	6/30/2020	Contribution	5.4	0.4	28,191	2,086	5,221	2,086	0	0	0	0	0
2659	Silverton Fire District	6/30/2019	Proportion	5.3	0.0	(213,385)	0	(12,080)	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2019	Contribution	5.3	0.0	29,707	0	1,682	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2024	Proportion	5.4	4.4	6,487,088	5,285,775	1,201,313	1,201,313	1,201,313	1,201,313	1,201,313	480,523	0
2660	Tualatin Valley Fire & Rescue	6/30/2024	Contribution	5.4	4.4	1,702,695	1,387,381	315,314	315,314	315,314	315,314	315,314	126,125	0
2660	Tualatin Valley Fire & Rescue	6/30/2023	Proportion	5.3	3.3	(18,669,910)	(11,624,660)	(3,522,625)	(3,522,625)	(3,522,625)	(3,522,625)	(1,056,785)	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2023	Contribution	5.3	3.3	4,512,879	2,809,905	851,487	851,487	851,487	851,487	255,444	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2022	Proportion	5.4	2.4	8,580,913	3,813,739	1,589,058	1,589,058	1,589,058	635,623	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2022	Contribution	5.4	2.4	831,670	369,631	154,013	154,013	154,013	61,605	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2021	Proportion	5.5	1.5	1,863,459	508,215	338,811	338,811	169,404	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2021	Contribution	5.5	1.5	(9,447,239)	(2,576,519)	(1,717,680)	(1,717,680)	(858,839)	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2020	Proportion	5.4	0.4	(7,812,414)	(578,699)	(1,446,743)	(578,699)	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2020	Contribution	5.4	0.4	7,220,830	534,875	1,337,191	534,875	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2019	Proportion	5.3	0.0	(7,638,483)	0	(432,368)	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2019	Contribution	5.3	0.0	(1,426,712)	0	(80,757)	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2024	Proportion	5.4	4.4	(2,716)	(2,213)	(503)	(503)	(503)	(503)	(503)	(201)	0
2662	East Central Oregon Association of Counties	6/30/2024	Contribution	5.4	4.4	(12,902)	(10,513)	(2,389)	(2,389)	(2,389)	(2,389)	(2,389)	(957)	0
2662	East Central Oregon Association of Counties	6/30/2023	Proportion	5.3	3.3	(25,775)	(16,049)	(4,863)	(4,863)	(4,863)	(4,863)	(1,460)	0	0
2662	East Central Oregon Association of Counties	6/30/2023	Contribution	5.3	3.3	(11,517)	(7,171)	(2,173)	(2,173)	(2,173)	(2,173)	(652)	0	0
2662	East Central Oregon Association of Counties	6/30/2022	Proportion	5.4	2.4	21,098	9,377	3,907	3,907	3,907	1,563	0	0	0
2662	East Central Oregon Association of Counties	6/30/2022	Contribution	5.4	2.4	(14,796)	(6,576)	(2,740)	(2,740)	(2,740)	(1,096)	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2662	East Central Oregon Association of Counties	6/30/2021	Proportion	5.5	1.5	(4,582)	(1,250)	(833)	(833)	(417)	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2021	Contribution	5.5	1.5	(19,258)	(5,254)	(3,501)	(3,501)	(1,753)	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2020	Proportion	5.4	0.4	(11,913)	(883)	(2,206)	(883)	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2020	Contribution	5.4	0.4	(10,920)	(810)	(2,022)	(810)	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2019	Proportion	5.3	0.0	(11,316)	0	(641)	0	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2019	Contribution	5.3	0.0	(13,210)	0	(750)	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2024	Proportion	5.4	4.4	36,504	29,744	6,760	6,760	6,760	6,760	6,760	2,704	0
2663	Metropolitan Area Communications Commission	6/30/2024	Contribution	5.4	4.4	4,671	3,806	865	865	865	865	865	346	0
2663	Metropolitan Area Communications Commission	6/30/2023	Proportion	5.3	3.3	(189,206)	(117,808)	(35,699)	(35,699)	(35,699)	(35,699)	(10,711)	0	0
2663	Metropolitan Area Communications Commission	6/30/2023	Contribution	5.3	3.3	25,169	15,671	4,749	4,749	4,749	4,749	1,424	0	0
2663	Metropolitan Area Communications Commission	6/30/2022	Proportion	5.4	2.4	128,360	57,050	23,770	23,770	23,770	9,510	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2022	Contribution	5.4	2.4	(31,532)	(14,015)	(5,839)	(5,839)	(5,839)	(2,337)	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2021	Proportion	5.5	1.5	189,489	51,677	34,453	34,453	17,224	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2021	Contribution	5.5	1.5	(144,105)	(39,301)	(26,201)	(26,201)	(13,100)	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2020	Proportion	5.4	0.4	(268,742)	(19,907)	(49,767)	(19,907)	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2020	Contribution	5.4	0.4	1,930	145	357	145	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2019	Proportion	5.3	0.0	170,974	0	9,679	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2019	Contribution	5.3	0.0	(59,320)	0	(3,360)	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2024	Proportion	5.4	4.4	130,835	106,606	24,229	24,229	24,229	24,229	24,229	9,690	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2024	Contribution	5.4	4.4	36,918	30,081	6,837	6,837	6,837	6,837	6,837	2,733	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2023	Proportion	5.3	3.3	(428,438)	(266,764)	(80,837)	(80,837)	(80,837)	(80,837)	(24,253)	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2023	Contribution	5.3	3.3	(9,283)	(5,779)	(1,752)	(1,752)	(1,752)	(1,752)	(523)	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2022	Proportion	5.4	2.4	195,297	86,799	36,166	36,166	36,166	14,467	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2022	Contribution	5.4	2.4	(159,686)	(70,973)	(29,571)	(29,571)	(29,571)	(11,831)	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2021	Proportion	5.5	1.5	159,942	43,622	29,080	29,080	14,542	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2021	Contribution	5.5	1.5	(263,332)	(71,816)	(47,879)	(47,879)	(23,937)	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2020	Proportion	5.4	0.4	33,137	2,457	6,136	2,457	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2020	Contribution	5.4	0.4	(81,818)	(6,063)	(15,151)	(6,063)	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2019	Proportion	5.3	0.0	52,611	0	2,976	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2019	Contribution	5.3	0.0	(94,973)	0	(5,378)	0	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2024	Proportion	5.4	4.4	(37,986)	(30,952)	(7,034)	(7,034)	(7,034)	(7,034)	(7,034)	(2,816)	0
2665	N NE Community Mental Health Center	6/30/2024	Contribution	5.4	4.4	(18,305)	(14,915)	(3,390)	(3,390)	(3,390)	(3,390)	(3,390)	(1,355)	0
2665	N NE Community Mental Health Center	6/30/2023	Proportion	5.3	3.3	(134,649)	(83,839)	(25,405)	(25,405)	(25,405)	(25,405)	(7,624)	0	0
2665	N NE Community Mental Health Center	6/30/2023	Contribution	5.3	3.3	(21,315)	(13,271)	(4,022)	(4,022)	(4,022)	(4,022)	(1,205)	0	0
2665	N NE Community Mental Health Center	6/30/2022	Proportion	5.4	2.4	53,549	23,801	9,916	9,916	9,916	3,969	0	0	0
2665	N NE Community Mental Health Center	6/30/2022	Contribution	5.4	2.4	(40,467)	(17,985)	(7,494)	(7,494)	(7,494)	(2,997)	0	0	0
2665	N NE Community Mental Health Center	6/30/2021	Proportion	5.5	1.5	(64,733)	(17,653)	(11,770)	(11,770)	(5,883)	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2021	Contribution	5.5	1.5	(53,787)	(14,671)	(9,779)	(9,779)	(4,892)	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2020	Proportion	5.4	0.4	19,187	1,422	3,553	1,422	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2020	Contribution	5.4	0.4	(37,205)	(2,755)	(6,890)	(2,755)	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2019	Proportion	5.3	0.0	(29,892)	0	(1,692)	0	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2019	Contribution	5.3	0.0	(37,003)	0	(2,093)	0	0	0	0	0	0
2666	Central City Concern	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2668	Southeast Mental Health Network Inc	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2024	Proportion	5.4	4.4	106,110	86,460	19,650	19,650	19,650	19,650	19,650	7,860	0
2669	Roseburg Urban Sanitary Authority	6/30/2024	Contribution	5.4	4.4	27,963	22,785	5,178	5,178	5,178	5,178	5,178	2,073	0
2669	Roseburg Urban Sanitary Authority	6/30/2023	Proportion	5.3	3.3	(191,548)	(119,266)	(36,141)	(36,141)	(36,141)	(36,141)	(10,843)	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2023	Contribution	5.3	3.3	38,940	24,246	7,347	7,347	7,347	7,347	2,205	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2022	Proportion	5.4	2.4	41,715	18,540	7,725	7,725	7,725	3,090	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2022	Contribution	5.4	2.4	(8,441)	(3,752)	(1,563)	(1,563)	(1,563)	(626)	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2021	Proportion	5.5	1.5	(4,356)	(1,188)	(792)	(792)	(396)	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2021	Contribution	5.5	1.5	(190,174)	(51,866)	(34,577)	(34,577)	(17,289)	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2020	Proportion	5.4	0.4	312,388	23,138	57,850	23,138	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2020	Contribution	5.4	0.4	(21,665)	(1,605)	(4,012)	(1,605)	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2019	Proportion	5.3	0.0	(88,936)	0	(5,036)	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2019	Contribution	5.3	0.0	(7,994)	0	(454)	0	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2024	Proportion	5.4	4.4	(13,996)	(11,404)	(2,592)	(2,592)	(2,592)	(2,592)	(2,592)	(1,036)	0
2670	Mt Hood Community Mental Health Ctr	6/30/2024	Contribution	5.4	4.4	(60,617)	(49,392)	(11,225)	(11,225)	(11,225)	(11,225)	(11,225)	(4,492)	0
2670	Mt Hood Community Mental Health Ctr	6/30/2023	Proportion	5.3	3.3	(142,515)	(88,735)	(26,890)	(26,890)	(26,890)	(26,890)	(8,065)	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2023	Contribution	5.3	3.3	(54,289)	(33,803)	(10,243)	(10,243)	(10,243)	(10,243)	(3,074)	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2022	Proportion	5.4	2.4	128,669	57,185	23,828	23,828	23,828	9,529	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2022	Contribution	5.4	2.4	(72,907)	(32,404)	(13,501)	(13,501)	(13,501)	(5,402)	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2021	Proportion	5.5	1.5	(26,690)	(7,278)	(4,853)	(4,853)	(2,425)	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2021	Contribution	5.5	1.5	(88,266)	(24,074)	(16,048)	(16,048)	(8,026)	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2020	Proportion	5.4	0.4	43,981	3,256	8,145	3,256	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2020	Contribution	5.4	0.4	(50,785)	(3,760)	(9,405)	(3,760)	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2019	Proportion	5.3	0.0	(48,495)	0	(2,745)	0	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2019	Contribution	5.3	0.0	(48,126)	0	(2,726)	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2024	Proportion	5.4	4.4	113,822	92,744	21,078	21,078	21,078	21,078	21,078	8,432	0
2671	Columbia 911 Communications District	6/30/2024	Contribution	5.4	4.4	42,896	34,952	7,944	7,944	7,944	7,944	7,944	3,176	0
2671	Columbia 911 Communications District	6/30/2023	Proportion	5.3	3.3	(273,071)	(170,025)	(51,523)	(51,523)	(51,523)	(51,523)	(15,456)	0	0
2671	Columbia 911 Communications District	6/30/2023	Contribution	5.3	3.3	64,865	40,387	12,239	12,239	12,239	12,239	3,670	0	0
2671	Columbia 911 Communications District	6/30/2022	Proportion	5.4	2.4	(164,554)	(73,135)	(30,473)	(30,473)	(30,473)	(12,189)	0	0	0
2671	Columbia 911 Communications District	6/30/2022	Contribution	5.4	2.4	(11,730)	(5,214)	(2,172)	(2,172)	(2,172)	(870)	0	0	0
2671	Columbia 911 Communications District	6/30/2021	Proportion	5.5	1.5	185,743	50,659	33,771	33,771	16,888	0	0	0	0
2671	Columbia 911 Communications District	6/30/2021	Contribution	5.5	1.5	(296,599)	(80,891)	(53,927)	(53,927)	(26,964)	0	0	0	0
2671	Columbia 911 Communications District	6/30/2020	Proportion	5.4	0.4	45,866	3,396	8,494	3,396	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2020	Contribution	5.4	0.4	8,227	607	1,524	607	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2019	Proportion	5.3	0.0	110,403	0	6,248	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2019	Contribution	5.3	0.0	(40,611)	0	(2,301)	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2024	Proportion	5.4	4.4	(129,946)	(105,882)	(24,064)	(24,064)	(24,064)	(24,064)	(24,064)	(9,626)	0
2672	Rockwood Water PUD	6/30/2024	Contribution	5.4	4.4	130,027	105,948	24,079	24,079	24,079	24,079	24,079	9,632	0
2672	Rockwood Water PUD	6/30/2023	Proportion	5.3	3.3	(405,056)	(252,204)	(76,426)	(76,426)	(76,426)	(76,426)	(22,926)	0	0
2672	Rockwood Water PUD	6/30/2023	Contribution	5.3	3.3	123,738	77,044	23,347	23,347	23,347	23,347	7,003	0	0
2672	Rockwood Water PUD	6/30/2022	Proportion	5.4	2.4	222,072	98,700	41,124	41,124	41,124	16,452	0	0	0
2672	Rockwood Water PUD	6/30/2022	Contribution	5.4	2.4	55,746	24,777	10,323	10,323	10,323	4,131	0	0	0
2672	Rockwood Water PUD	6/30/2021	Proportion	5.5	1.5	(362,969)	(98,993)	(65,994)	(65,994)	(32,999)	0	0	0	0
2672	Rockwood Water PUD	6/30/2021	Contribution	5.5	1.5	(248,615)	(67,803)	(45,203)	(45,203)	(22,600)	0	0	0	0
2672	Rockwood Water PUD	6/30/2020	Proportion	5.4	0.4	363,093	26,898	67,239	26,898	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2020	Contribution	5.4	0.4	(34,868)	(2,583)	(6,457)	(2,583)	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2019	Proportion	5.3	0.0	101,234	0	5,729	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2019	Contribution	5.3	0.0	(35,228)	0	(1,993)	0	0	0	0	0	0
2673	Port Orford Library	6/30/2024	Proportion	5.4	4.4	(6,607)	(5,383)	(1,224)	(1,224)	(1,224)	(1,224)	(1,224)	(487)	0
2673	Port Orford Library	6/30/2024	Contribution	5.4	4.4	3,686	3,003	683	683	683	683	683	271	0
2673	Port Orford Library	6/30/2023	Proportion	5.3	3.3	(19,166)	(11,934)	(3,616)	(3,616)	(3,616)	(3,616)	(1,086)	0	0
2673	Port Orford Library	6/30/2023	Contribution	5.3	3.3	3,280	2,042	619	619	619	619	185	0	0
2673	Port Orford Library	6/30/2022	Proportion	5.4	2.4	28,722	12,765	5,319	5,319	5,319	2,127	0	0	0
2673	Port Orford Library	6/30/2022	Contribution	5.4	2.4	(2,309)	(1,025)	(428)	(428)	(428)	(169)	0	0	0
2673	Port Orford Library	6/30/2021	Proportion	5.5	1.5	(20,481)	(5,585)	(3,724)	(3,724)	(1,861)	0	0	0	0
2673	Port Orford Library	6/30/2021	Contribution	5.5	1.5	(7,951)	(2,167)	(1,446)	(1,446)	(721)	0	0	0	0
2673	Port Orford Library	6/30/2020	Proportion	5.4	0.4	(3,571)	(266)	(661)	(266)	0	0	0	0	0
2673	Port Orford Library	6/30/2020	Contribution	5.4	0.4	(5,356)	(396)	(992)	(396)	0	0	0	0	0
2673	Port Orford Library	6/30/2019	Proportion	5.3	0.0	46,871	0	2,651	0	0	0	0	0	0
2673	Port Orford Library	6/30/2019	Contribution	5.3	0.0	(7,469)	0	(424)	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2024	Proportion	5.4	4.4	44,396	36,175	8,221	8,221	8,221	8,221	8,221	3,291	0
2674	Nestucca Rural Fire District	6/30/2024	Contribution	5.4	4.4	21,831	17,788	4,043	4,043	4,043	4,043	4,043	1,616	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2674	Nestucca Rural Fire District	6/30/2023	Proportion	5.3	3.3	(280,113)	(174,409)	(52,852)	(52,852)	(52,852)	(52,852)	(15,853)	0	0
2674	Nestucca Rural Fire District	6/30/2023	Contribution	5.3	3.3	13,238	8,242	2,498	2,498	2,498	2,498	748	0	0
2674	Nestucca Rural Fire District	6/30/2022	Proportion	5.4	2.4	194,883	86,616	36,089	36,089	36,089	14,438	0	0	0
2674	Nestucca Rural Fire District	6/30/2022	Contribution	5.4	2.4	(53,784)	(23,904)	(9,960)	(9,960)	(9,960)	(3,984)	0	0	0
2674	Nestucca Rural Fire District	6/30/2021	Proportion	5.5	1.5	663,057	180,833	120,556	120,556	60,277	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2021	Contribution	5.5	1.5	(190,697)	(52,009)	(34,672)	(34,672)	(17,337)	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2020	Proportion	5.4	0.4	123,574	9,154	22,884	9,154	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2020	Contribution	5.4	0.4	22,239	1,649	4,118	1,649	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2019	Proportion	5.3	0.0	83,574	0	4,729	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2019	Contribution	5.3	0.0	(6,656)	0	(376)	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2024	Proportion	5.4	4.4	(875,124)	(713,064)	(162,060)	(162,060)	(162,060)	(162,060)	(162,060)	(64,824)	0
2676	Woodburn Fire District	6/30/2024	Contribution	5.4	4.4	366,049	298,262	67,787	67,787	67,787	67,787	67,787	27,114	0
2676	Woodburn Fire District	6/30/2023	Proportion	5.3	3.3	(215,095)	(133,927)	(40,584)	(40,584)	(40,584)	(40,584)	(12,175)	0	0
2676	Woodburn Fire District	6/30/2023	Contribution	5.3	3.3	128,883	80,247	24,318	24,318	24,318	24,318	7,293	0	0
2676	Woodburn Fire District	6/30/2022	Proportion	5.4	2.4	530,614	235,828	98,262	98,262	98,262	39,304	0	0	0
2676	Woodburn Fire District	6/30/2022	Contribution	5.4	2.4	68,560	30,472	12,696	12,696	12,696	5,080	0	0	0
2676	Woodburn Fire District	6/30/2021	Proportion	5.5	1.5	434,578	118,522	79,014	79,014	39,508	0	0	0	0
2676	Woodburn Fire District	6/30/2021	Contribution	5.5	1.5	(262,617)	(71,621)	(47,749)	(47,749)	(23,872)	0	0	0	0
2676	Woodburn Fire District	6/30/2020	Proportion	5.4	0.4	404,143	29,938	74,841	29,938	0	0	0	0	0
2676	Woodburn Fire District	6/30/2020	Contribution	5.4	0.4	173,840	12,875	32,193	12,875	0	0	0	0	0
2676	Woodburn Fire District	6/30/2019	Proportion	5.3	0.0	(350,137)	0	(19,817)	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2019	Contribution	5.3	0.0	139,671	0	7,906	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2024	Proportion	5.4	4.4	(151,076)	(123,099)	(27,977)	(27,977)	(27,977)	(27,977)	(27,977)	(11,191)	0
2678	Central Oregon Regional Housing Authority	6/30/2024	Contribution	5.4	4.4	43,223	35,219	8,004	8,004	8,004	8,004	8,004	3,203	0
2678	Central Oregon Regional Housing Authority	6/30/2023	Proportion	5.3	3.3	42,058	26,188	7,935	7,935	7,935	7,935	2,383	0	0
2678	Central Oregon Regional Housing Authority	6/30/2023	Contribution	5.3	3.3	35,349	22,009	6,670	6,670	6,670	6,670	1,999	0	0
2678	Central Oregon Regional Housing Authority	6/30/2022	Proportion	5.4	2.4	(91,767)	(40,785)	(16,994)	(16,994)	(16,994)	(6,797)	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2022	Contribution	5.4	2.4	354,712	157,651	65,687	65,687	65,687	26,277	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2021	Proportion	5.5	1.5	82,440	22,484	14,989	14,989	7,495	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2021	Contribution	5.5	1.5	(113,840)	(31,048)	(20,698)	(20,698)	(10,350)	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2020	Proportion	5.4	0.4	129,184	9,569	23,923	9,569	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2020	Contribution	5.4	0.4	19,870	1,470	3,680	1,470	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2019	Proportion	5.3	0.0	(71,602)	0	(4,052)	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2019	Contribution	5.3	0.0	5,541	0	316	0	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2024	Proportion	5.4	4.4	(278,728)	(227,112)	(51,616)	(51,616)	(51,616)	(51,616)	(51,616)	(20,648)	0
2679	Columbia River Public Utility District	6/30/2024	Contribution	5.4	4.4	99,666	81,209	18,457	18,457	18,457	18,457	18,457	7,381	0
2679	Columbia River Public Utility District	6/30/2023	Proportion	5.3	3.3	(893,212)	(556,150)	(168,531)	(168,531)	(168,531)	(168,531)	(50,557)	0	0
2679	Columbia River Public Utility District	6/30/2023	Contribution	5.3	3.3	66,560	41,444	12,558	12,558	12,558	12,558	3,770	0	0
2679	Columbia River Public Utility District	6/30/2022	Proportion	5.4	2.4	976,511	434,006	180,835	180,835	180,835	72,336	0	0	0
2679	Columbia River Public Utility District	6/30/2022	Contribution	5.4	2.4	(118,286)	(52,571)	(21,905)	(21,905)	(21,905)	(8,761)	0	0	0
2679	Columbia River Public Utility District	6/30/2021	Proportion	5.5	1.5	559,735	152,655	101,770	101,770	50,885	0	0	0	0
2679	Columbia River Public Utility District	6/30/2021	Contribution	5.5	1.5	(836,731)	(228,199)	(152,133)	(152,133)	(76,066)	0	0	0	0
2679	Columbia River Public Utility District	6/30/2020	Proportion	5.4	0.4	1,192,592	88,342	220,850	88,342	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2020	Contribution	5.4	0.4	(207,654)	(15,384)	(38,454)	(15,384)	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2019	Proportion	5.3	0.0	(1,551,321)	0	(87,811)	0	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2019	Contribution	5.3	0.0	1,795,851	0	101,651	0	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(53,787)	(43,826)	(9,961)	(9,961)	(9,961)	(9,961)	(9,961)	(3,982)	0
2681	Cloverdale Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	20,845	16,985	3,860	3,860	3,860	3,860	3,860	1,545	0
2681	Cloverdale Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	246,554	153,514	46,520	46,520	46,520	46,520	13,954	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	32,848	20,452	6,198	6,198	6,198	6,198	1,858	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	114,108	50,715	21,131	21,131	21,131	8,453	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	31,951	14,200	5,917	5,917	5,917	2,366	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	37,967	10,355	6,903	6,903	3,452	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(10,078)	(2,750)	(1,832)	(1,832)	(918)	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(42,932)	(3,182)	(7,950)	(3,182)	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	20,683	1,533	3,830	1,533	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(27,641)	0	(1,566)	0	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(1,686)	0	(96)	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2684	Parkdale Fire District	6/30/2024	Proportion	5.4	4.4	(23,830)	(19,417)	(4,413)	(4,413)	(4,413)	(4,413)	(4,413)	(1,765)	0
2684	Parkdale Fire District	6/30/2024	Contribution	5.4	4.4	8,744	7,125	1,619	1,619	1,619	1,619	1,619	649	0
2684	Parkdale Fire District	6/30/2023	Proportion	5.3	3.3	19,198	11,954	3,622	3,622	3,622	3,622	1,088	0	0
2684	Parkdale Fire District	6/30/2023	Contribution	5.3	3.3	11,083	6,901	2,091	2,091	2,091	2,091	628	0	0
2684	Parkdale Fire District	6/30/2022	Proportion	5.4	2.4	29,906	13,292	5,538	5,538	5,538	2,216	0	0	0
2684	Parkdale Fire District	6/30/2022	Contribution	5.4	2.4	17,417	7,742	3,225	3,225	3,225	1,292	0	0	0
2684	Parkdale Fire District	6/30/2021	Proportion	5.5	1.5	(3,293)	(897)	(599)	(599)	(298)	0	0	0	0
2684	Parkdale Fire District	6/30/2021	Contribution	5.5	1.5	(18,469)	(5,037)	(3,358)	(3,358)	(1,679)	0	0	0	0
2684	Parkdale Fire District	6/30/2020	Proportion	5.4	0.4	11,279	834	2,089	834	0	0	0	0	0
2684	Parkdale Fire District	6/30/2020	Contribution	5.4	0.4	7,802	577	1,445	577	0	0	0	0	0
2684	Parkdale Fire District	6/30/2019	Proportion	5.3	0.0	(20,948)	0	(1,188)	0	0	0	0	0	0
2684	Parkdale Fire District	6/30/2019	Contribution	5.3	0.0	151	0	11	0	0	0	0	0	0
2685	Oregon Community College Association	6/30/2024	Proportion	5.4	4.4	(82,550)	(67,263)	(15,287)	(15,287)	(15,287)	(15,287)	(15,287)	(6,115)	0
2685	Oregon Community College Association	6/30/2024	Contribution	5.4	4.4	(9,361)	(7,627)	(1,734)	(1,734)	(1,734)	(1,734)	(1,734)	(691)	0
2685	Oregon Community College Association	6/30/2023	Proportion	5.3	3.3	121,506	75,654	22,926	22,926	22,926	22,926	6,876	0	0
2685	Oregon Community College Association	6/30/2023	Contribution	5.3	3.3	(27,397)	(17,059)	(5,169)	(5,169)	(5,169)	(5,169)	(1,552)	0	0
2685	Oregon Community College Association	6/30/2022	Proportion	5.4	2.4	(96,676)	(42,967)	(17,903)	(17,903)	(17,903)	(7,161)	0	0	0
2685	Oregon Community College Association	6/30/2022	Contribution	5.4	2.4	(26,882)	(11,948)	(4,978)	(4,978)	(4,978)	(1,992)	0	0	0
2685	Oregon Community College Association	6/30/2021	Proportion	5.5	1.5	86,624	23,624	15,750	15,750	7,874	0	0	0	0
2685	Oregon Community College Association	6/30/2021	Contribution	5.5	1.5	(67,359)	(18,371)	(12,247)	(12,247)	(6,124)	0	0	0	0
2685	Oregon Community College Association	6/30/2020	Proportion	5.4	0.4	178,914	13,254	33,132	13,254	0	0	0	0	0
2685	Oregon Community College Association	6/30/2020	Contribution	5.4	0.4	(29,496)	(2,186)	(5,462)	(2,186)	0	0	0	0	0
2685	Oregon Community College Association	6/30/2019	Proportion	5.3	0.0	46,580	0	2,635	0	0	0	0	0	0
2685	Oregon Community College Association	6/30/2019	Contribution	5.3	0.0	12,975	0	735	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2023	Contribution	5.3	3.3	15	9	3	3	3	3	0	0	0
2686	Weston Cemetery	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2020	Proportion	5.4	0.4	(20,976)	(1,556)	(3,884)	(1,556)	0	0	0	0	0
2686	Weston Cemetery	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2019	Proportion	5.3	0.0	(675)	0	(40)	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2019	Contribution	5.3	0.0	(2,730)	0	(155)	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2024	Proportion	5.4	4.4	43,058	35,084	7,974	7,974	7,974	7,974	7,974	3,188	0
2687	Columbia Drainage Vector Control District	6/30/2024	Contribution	5.4	4.4	4,833	3,938	895	895	895	895	895	358	0
2687	Columbia Drainage Vector Control District	6/30/2023	Proportion	5.3	3.3	(33,755)	(21,017)	(6,369)	(6,369)	(6,369)	(6,369)	(1,910)	0	0
2687	Columbia Drainage Vector Control District	6/30/2023	Contribution	5.3	3.3	30,836	19,200	5,818	5,818	5,818	5,818	1,746	0	0
2687	Columbia Drainage Vector Control District	6/30/2022	Proportion	5.4	2.4	(23,203)	(10,312)	(4,297)	(4,297)	(4,297)	(1,718)	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2022	Contribution	5.4	2.4	8,240	3,662	1,526	1,526	1,526	610	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2021	Proportion	5.5	1.5	(13,783)	(3,759)	(2,506)	(2,506)	(1,253)	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2021	Contribution	5.5	1.5	(39,984)	(10,904)	(7,270)	(7,270)	(3,634)	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2020	Proportion	5.4	0.4	(5,957)	(442)	(1,103)	(442)	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2020	Contribution	5.4	0.4	10,010	740	1,854	740	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2019	Proportion	5.3	0.0	84,319	0	4,774	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2019	Contribution	5.3	0.0	9,483	0	538	0	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2024	Proportion	5.4	4.4	(197,133)	(160,627)	(36,506)	(36,506)	(36,506)	(36,506)	(36,506)	(14,603)	0
2688	Polk County Fire District 1	6/30/2024	Contribution	5.4	4.4	124,920	101,787	23,133	23,133	23,133	23,133	23,133	9,255	0
2688	Polk County Fire District 1	6/30/2023	Proportion	5.3	3.3	(283,358)	(176,430)	(53,464)	(53,464)	(53,464)	(53,464)	(16,038)	0	0
2688	Polk County Fire District 1	6/30/2023	Contribution	5.3	3.3	29,801	18,555	5,623	5,623	5,623	5,623	1,686	0	0
2688	Polk County Fire District 1	6/30/2022	Proportion	5.4	2.4	307,030	136,459	56,857	56,857	56,857	22,745	0	0	0
2688	Polk County Fire District 1	6/30/2022	Contribution	5.4	2.4	(46,356)	(20,604)	(8,584)	(8,584)	(8,584)	(3,436)	0	0	0
2688	Polk County Fire District 1	6/30/2021	Proportion	5.5	1.5	295,211	80,511	53,675	53,675	26,836	0	0	0	0
2688	Polk County Fire District 1	6/30/2021	Contribution	5.5	1.5	(234,431)	(63,935)	(42,624)	(42,624)	(21,311)	0	0	0	0
2688	Polk County Fire District 1	6/30/2020	Proportion	5.4	0.4	62,944	4,664	11,656	4,664	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2020	Contribution	5.4	0.4	58,776	4,356	10,884	4,356	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2019	Proportion	5.3	0.0	11,331	0	641	0	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2019	Contribution	5.3	0.0	4,348	0	248	0	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2024	Proportion	5.4	4.4	42,850	34,915	7,935	7,935	7,935	7,935	7,935	3,175	0
2689	Redmond Area Park & Recreation District	6/30/2024	Contribution	5.4	4.4	4,227	3,444	783	783	783	783	783	312	0
2689	Redmond Area Park & Recreation District	6/30/2023	Proportion	5.3	3.3	129,349	80,539	24,405	24,405	24,405	24,405	7,324	0	0
2689	Redmond Area Park & Recreation District	6/30/2023	Contribution	5.3	3.3	15,826	9,854	2,986	2,986	2,986	2,986	896	0	0
2689	Redmond Area Park & Recreation District	6/30/2022	Proportion	5.4	2.4	(4,118)	(1,829)	(763)	(763)	(763)	(303)	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2022	Contribution	5.4	2.4	27,989	12,440	5,183	5,183	5,183	2,074	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2021	Proportion	5.5	1.5	(83,107)	(22,667)	(15,110)	(15,110)	(7,557)	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2021	Contribution	5.5	1.5	(38,884)	(10,604)	(7,070)	(7,070)	(3,534)	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2020	Proportion	5.4	0.4	(43,468)	(3,218)	(8,050)	(3,218)	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2020	Contribution	5.4	0.4	11,516	851	2,133	851	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2689	Redmond Area Park & Recreation District	6/30/2019	Proportion	5.3	0.0	93,278	0	5,278	0	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2019	Contribution	5.3	0.0	3,901	0	221	0	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2024	Proportion	5.4	4.4	5,717	4,658	1,059	1,059	1,059	1,059	1,059	422	0
2692	Siuslaw Public Library	6/30/2024	Contribution	5.4	4.4	17,012	13,862	3,150	3,150	3,150	3,150	3,150	1,262	0
2692	Siuslaw Public Library	6/30/2023	Proportion	5.3	3.3	39,054	24,316	7,369	7,369	7,369	7,369	2,209	0	0
2692	Siuslaw Public Library	6/30/2023	Contribution	5.3	3.3	7,347	4,575	1,386	1,386	1,386	1,386	417	0	0
2692	Siuslaw Public Library	6/30/2022	Proportion	5.4	2.4	6,257	2,780	1,159	1,159	1,159	462	0	0	0
2692	Siuslaw Public Library	6/30/2022	Contribution	5.4	2.4	15,298	6,799	2,833	2,833	2,833	1,133	0	0	0
2692	Siuslaw Public Library	6/30/2021	Proportion	5.5	1.5	(40,503)	(11,047)	(7,364)	(7,364)	(3,683)	0	0	0	0
2692	Siuslaw Public Library	6/30/2021	Contribution	5.5	1.5	(68,848)	(18,776)	(12,518)	(12,518)	(6,258)	0	0	0	0
2692	Siuslaw Public Library	6/30/2020	Proportion	5.4	0.4	58,443	4,328	10,823	4,328	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2020	Contribution	5.4	0.4	(7,913)	(588)	(1,465)	(588)	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2019	Proportion	5.3	0.0	(87,902)	0	(4,977)	0	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2019	Contribution	5.3	0.0	(7,717)	0	(437)	0	0	0	0	0	0
2693	City-County Insurance Services	6/30/2024	Proportion	5.4	4.4	799,792	651,682	148,110	148,110	148,110	148,110	148,110	59,242	0
2693	City-County Insurance Services	6/30/2024	Contribution	5.4	4.4	124,071	101,095	22,976	22,976	22,976	22,976	22,976	9,191	0
2693	City-County Insurance Services	6/30/2023	Proportion	5.3	3.3	(396,793)	(247,059)	(74,867)	(74,867)	(74,867)	(74,867)	(22,458)	0	0
2693	City-County Insurance Services	6/30/2023	Contribution	5.3	3.3	253,334	157,736	47,799	47,799	47,799	47,799	14,339	0	0
2693	City-County Insurance Services	6/30/2022	Proportion	5.4	2.4	(44,523)	(19,788)	(8,245)	(8,245)	(8,245)	(3,298)	0	0	0
2693	City-County Insurance Services	6/30/2022	Contribution	5.4	2.4	164,739	73,218	30,507	30,507	30,507	12,204	0	0	0
2693	City-County Insurance Services	6/30/2021	Proportion	5.5	1.5	1,121,600	305,892	203,927	203,927	101,965	0	0	0	0
2693	City-County Insurance Services	6/30/2021	Contribution	5.5	1.5	(629,609)	(171,713)	(114,474)	(114,474)	(57,239)	0	0	0	0
2693	City-County Insurance Services	6/30/2020	Proportion	5.4	0.4	736,392	54,547	136,369	54,547	0	0	0	0	0
2693	City-County Insurance Services	6/30/2020	Contribution	5.4	0.4	231,014	17,114	42,780	17,114	0	0	0	0	0
2693	City-County Insurance Services	6/30/2019	Proportion	5.3	0.0	(3,330)	0	(190)	0	0	0	0	0	0
2693	City-County Insurance Services	6/30/2019	Contribution	5.3	0.0	210,839	0	11,934	0	0	0	0	0	0
2694	Philomath Fire Department	6/30/2024	Proportion	5.4	4.4	7,680	6,258	1,422	1,422	1,422	1,422	1,422	570	0
2694	Philomath Fire Department	6/30/2024	Contribution	5.4	4.4	44,625	36,361	8,264	8,264	8,264	8,264	8,264	3,305	0
2694	Philomath Fire Department	6/30/2023	Proportion	5.3	3.3	(218,328)	(135,940)	(41,194)	(41,194)	(41,194)	(41,194)	(12,358)	0	0
2694	Philomath Fire Department	6/30/2023	Contribution	5.3	3.3	11,405	7,101	2,152	2,152	2,152	2,152	645	0	0
2694	Philomath Fire Department	6/30/2022	Proportion	5.4	2.4	185,673	82,521	34,384	34,384	34,384	13,753	0	0	0
2694	Philomath Fire Department	6/30/2022	Contribution	5.4	2.4	(42,595)	(18,931)	(7,888)	(7,888)	(7,888)	(3,155)	0	0	0
2694	Philomath Fire Department	6/30/2021	Proportion	5.5	1.5	5,680	1,548	1,033	1,033	515	0	0	0	0
2694	Philomath Fire Department	6/30/2021	Contribution	5.5	1.5	(84,389)	(23,017)	(15,343)	(15,343)	(7,674)	0	0	0	0
2694	Philomath Fire Department	6/30/2020	Proportion	5.4	0.4	(42,515)	(3,150)	(7,873)	(3,150)	0	0	0	0	0
2694	Philomath Fire Department	6/30/2020	Contribution	5.4	0.4	(23,963)	(1,773)	(4,438)	(1,773)	0	0	0	0	0
2694	Philomath Fire Department	6/30/2019	Proportion	5.3	0.0	35,639	0	2,019	0	0	0	0	0	0
2694	Philomath Fire Department	6/30/2019	Contribution	5.3	0.0	(43,446)	0	(2,461)	0	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2024	Proportion	5.4	4.4	(1,390,576)	(1,133,062)	(257,514)	(257,514)	(257,514)	(257,514)	(257,514)	(103,006)	0
2695	Washington County Consolidated Communications Agency	6/30/2024	Contribution	5.4	4.4	310,681	253,147	57,534	57,534	57,534	57,534	57,534	23,011	0
2695	Washington County Consolidated Communications Agency	6/30/2023	Proportion	5.3	3.3	(1,268,766)	(789,986)	(239,390)	(239,390)	(239,390)	(239,390)	(71,816)	0	0
2695	Washington County Consolidated Communications Agency	6/30/2023	Contribution	5.3	3.3	305,597	190,277	57,660	57,660	57,660	57,660	17,297	0	0
2695	Washington County Consolidated Communications Agency	6/30/2022	Proportion	5.4	2.4	1,143,108	508,047	211,687	211,687	211,687	84,673	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2022	Contribution	5.4	2.4	(27,507)	(12,225)	(5,094)	(5,094)	(5,094)	(2,037)	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2021	Proportion	5.5	1.5	(157,288)	(42,896)	(28,598)	(28,598)	(14,298)	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2021	Contribution	5.5	1.5	(1,135,085)	(309,569)	(206,379)	(206,379)	(103,190)	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2020	Proportion	5.4	0.4	(342,593)	(25,378)	(63,443)	(25,378)	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2020	Contribution	5.4	0.4	83,847	6,212	15,527	6,212	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2019	Proportion	5.3	0.0	49,924	0	2,824	0	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2019	Contribution	5.3	0.0	(236,196)	0	(13,371)	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2024	Proportion	5.4	4.4	570,162	464,576	105,586	105,586	105,586	105,586	105,586	42,232	0
2696	Stayton Fire District	6/30/2024	Contribution	5.4	4.4	69,536	56,659	12,877	12,877	12,877	12,877	12,877	5,151	0
2696	Stayton Fire District	6/30/2023	Proportion	5.3	3.3	(387,708)	(241,404)	(73,152)	(73,152)	(73,152)	(73,152)	(21,948)	0	0
2696	Stayton Fire District	6/30/2023	Contribution	5.3	3.3	124,092	77,264	23,414	23,414	23,414	23,414	7,022	0	0
2696	Stayton Fire District	6/30/2022	Proportion	5.4	2.4	200,448	89,088	37,120	37,120	37,120	14,848	0	0	0
2696	Stayton Fire District	6/30/2022	Contribution	5.4	2.4	11,294	5,021	2,091	2,091	2,091	839	0	0	0
2696	Stayton Fire District	6/30/2021	Proportion	5.5	1.5	328,997	89,725	59,818	59,818	29,907	0	0	0	0
2696	Stayton Fire District	6/30/2021	Contribution	5.5	1.5	(74,190)	(20,234)	(13,489)	(13,489)	(6,745)	0	0	0	0
2696	Stayton Fire District	6/30/2020	Proportion	5.4	0.4	(357,627)	(26,492)	(66,227)	(26,492)	0	0	0	0	0
2696	Stayton Fire District	6/30/2020	Contribution	5.4	0.4	72,278	5,353	13,385	5,353	0	0	0	0	0
2696	Stayton Fire District	6/30/2019	Proportion	5.3	0.0	888	0	48	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2019	Contribution	5.3	0.0	(11,180)	0	(635)	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2697	Oregon Museum Park	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	3,116	2,539	577	577	577	577	577	231	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	12,905	10,515	2,390	2,390	2,390	2,390	2,390	955	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(116,071)	(72,271)	(21,900)	(21,900)	(21,900)	(21,900)	(6,571)	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(5,749)	(3,579)	(1,085)	(1,085)	(1,085)	(1,085)	(324)	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	84,432	37,524	15,636	15,636	15,636	6,252	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(31,999)	(14,221)	(5,926)	(5,926)	(5,926)	(2,369)	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	6,123	1,671	1,113	1,113	558	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(54,155)	(14,771)	(9,846)	(9,846)	(4,925)	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	20,244	1,499	3,749	1,499	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(22,440)	(1,660)	(4,156)	(1,660)	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(1,187)	0	(67)	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(27,954)	0	(1,584)	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2024	Proportion	5.4	4.4	(34,551)	(28,153)	(6,398)	(6,398)	(6,398)	(6,398)	(6,398)	(2,561)	0
2699	Chetco Library Board	6/30/2024	Contribution	5.4	4.4	16,951	13,812	3,139	3,139	3,139	3,139	3,139	1,256	0
2699	Chetco Library Board	6/30/2023	Proportion	5.3	3.3	(76,058)	(47,356)	(14,351)	(14,351)	(14,351)	(14,351)	(4,303)	0	0
2699	Chetco Library Board	6/30/2023	Contribution	5.3	3.3	14,922	9,292	2,815	2,815	2,815	2,815	847	0	0
2699	Chetco Library Board	6/30/2022	Proportion	5.4	2.4	(81,912)	(36,405)	(15,169)	(15,169)	(15,169)	(6,067)	0	0	0
2699	Chetco Library Board	6/30/2022	Contribution	5.4	2.4	(1,009)	(448)	(187)	(187)	(187)	(74)	0	0	0
2699	Chetco Library Board	6/30/2021	Proportion	5.5	1.5	53,134	14,490	9,661	9,661	4,829	0	0	0	0
2699	Chetco Library Board	6/30/2021	Contribution	5.5	1.5	(94,725)	(25,833)	(17,223)	(17,223)	(8,610)	0	0	0	0
2699	Chetco Library Board	6/30/2020	Proportion	5.4	0.4	287,522	21,297	53,245	21,297	0	0	0	0	0
2699	Chetco Library Board	6/30/2020	Contribution	5.4	0.4	(2,962)	(217)	(549)	(217)	0	0	0	0	0
2699	Chetco Library Board	6/30/2019	Proportion	5.3	0.0	(54,459)	0	(3,084)	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2019	Contribution	5.3	0.0	22,927	0	1,297	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	17,096	13,930	3,166	3,166	3,166	3,166	3,166	1,266	0
2700	Lowell Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	(16,140)	(13,151)	(2,989)	(2,989)	(2,989)	(2,989)	(2,989)	(1,195)	0
2700	Lowell Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(259,888)	(161,818)	(49,035)	(49,035)	(49,035)	(49,035)	(14,713)	0	0
2700	Lowell Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(2,384)	(1,484)	(450)	(450)	(450)	(450)	(134)	0	0
2700	Lowell Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	238,390	105,952	44,146	44,146	44,146	17,660	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(69,956)	(31,091)	(12,955)	(12,955)	(12,955)	(5,181)	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	184,565	50,337	33,557	33,557	16,780	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(66,274)	(18,074)	(12,050)	(12,050)	(6,024)	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(47,128)	(3,493)	(8,727)	(3,493)	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(496)	(36)	(92)	(36)	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(21,169)	0	(1,199)	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	1,713	0	98	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(87,433)	(71,242)	(16,191)	(16,191)	(16,191)	(16,191)	(16,191)	(6,478)	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	(221,283)	(180,305)	(40,978)	(40,978)	(40,978)	(40,978)	(40,978)	(16,393)	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	136,968	85,282	25,843	25,843	25,843	25,843	7,753	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	87,097	54,231	16,433	16,433	16,433	16,433	4,932	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	(45,863)	(20,384)	(8,493)	(8,493)	(8,493)	(3,398)	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	131,325	58,368	24,319	24,319	24,319	9,730	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	(11,469)	(3,129)	(2,085)	(2,085)	(1,044)	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(581)	(157)	(106)	(106)	(51)	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(1,215,252)	(90,017)	(225,047)	(90,017)	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	151,630	11,230	28,080	11,230	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(1,125,818)	0	(63,728)	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	1,468,794	0	83,139	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2024	Proportion	5.4	4.4	253,203	206,314	46,889	46,889	46,889	46,889	46,889	18,758	0
2702	Banks Fire District 13	6/30/2024	Contribution	5.4	4.4	(6,474)	(5,275)	(1,199)	(1,199)	(1,199)	(1,199)	(1,199)	(479)	0
2702	Banks Fire District 13	6/30/2023	Proportion	5.3	3.3	(137,728)	(85,756)	(25,986)	(25,986)	(25,986)	(25,986)	(7,798)	0	0
2702	Banks Fire District 13	6/30/2023	Contribution	5.3	3.3	55,671	34,663	10,504	10,504	10,504	10,504	3,151	0	0
2702	Banks Fire District 13	6/30/2022	Proportion	5.4	2.4	(67,962)	(30,204)	(12,586)	(12,586)	(12,586)	(5,032)	0	0	0
2702	Banks Fire District 13	6/30/2022	Contribution	5.4	2.4	1,136	506	210	210	210	86	0	0	0
2702	Banks Fire District 13	6/30/2021	Proportion	5.5	1.5	32,704	8,920	5,946	5,946	2,974	0	0	0	0
2702	Banks Fire District 13	6/30/2021	Contribution	5.5	1.5	(92,281)	(25,169)	(16,778)	(16,778)	(8,391)	0	0	0	0
2702	Banks Fire District 13	6/30/2020	Proportion	5.4	0.4	(15,448)	(1,143)	(2,861)	(1,143)	0	0	0	0	0
2702	Banks Fire District 13	6/30/2020	Contribution	5.4	0.4	2,442	182	452	182	0	0	0	0	0
2702	Banks Fire District 13	6/30/2019	Proportion	5.3	0.0	139,115	0	7,875	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2019	Contribution	5.3	0.0	(9,497)	0	(537)	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2703	Westport Sewer District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2024	Contribution	5.4	4.4	1,088	887	201	201	201	201	201	83	0
2704	Clatsop County 4-H District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2023	Contribution	5.3	3.3	551	343	104	104	104	104	31	0	0
2704	Clatsop County 4-H District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2021	Contribution	5.5	1.5	667	183	121	121	62	0	0	0	0
2704	Clatsop County 4-H District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2024	Proportion	5.4	4.4	(248,832)	(202,752)	(46,080)	(46,080)	(46,080)	(46,080)	(46,080)	(18,432)	0
2705	Lebanon Fire District	6/30/2024	Contribution	5.4	4.4	232,929	189,794	43,135	43,135	43,135	43,135	43,135	17,254	0
2705	Lebanon Fire District	6/30/2023	Proportion	5.3	3.3	(2,041,094)	(1,270,870)	(385,112)	(385,112)	(385,112)	(385,112)	(115,534)	0	0
2705	Lebanon Fire District	6/30/2023	Contribution	5.3	3.3	146,589	91,273	27,658	27,658	27,658	27,658	8,299	0	0
2705	Lebanon Fire District	6/30/2022	Proportion	5.4	2.4	602,674	267,856	111,606	111,606	111,606	44,644	0	0	0
2705	Lebanon Fire District	6/30/2022	Contribution	5.4	2.4	(183,093)	(81,375)	(33,906)	(33,906)	(33,906)	(13,563)	0	0	0
2705	Lebanon Fire District	6/30/2021	Proportion	5.5	1.5	829,285	226,169	150,779	150,779	75,390	0	0	0	0
2705	Lebanon Fire District	6/30/2021	Contribution	5.5	1.5	(828,563)	(225,971)	(150,648)	(150,648)	(75,323)	0	0	0	0
2705	Lebanon Fire District	6/30/2020	Proportion	5.4	0.4	(146,115)	(10,825)	(27,058)	(10,825)	0	0	0	0	0
2705	Lebanon Fire District	6/30/2020	Contribution	5.4	0.4	100,396	7,436	18,592	7,436	0	0	0	0	0
2705	Lebanon Fire District	6/30/2019	Proportion	5.3	0.0	530,250	0	30,015	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2019	Contribution	5.3	0.0	(139,393)	0	(7,888)	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2024	Proportion	5.4	4.4	(8,529)	(6,950)	(1,579)	(1,579)	(1,579)	(1,579)	(1,579)	(634)	0
2707	Clatskanie Library	6/30/2024	Contribution	5.4	4.4	7,052	5,746	1,306	1,306	1,306	1,306	1,306	522	0
2707	Clatskanie Library	6/30/2023	Proportion	5.3	3.3	(59,355)	(36,957)	(11,199)	(11,199)	(11,199)	(11,199)	(3,360)	0	0
2707	Clatskanie Library	6/30/2023	Contribution	5.3	3.3	4,473	2,785	844	844	844	844	253	0	0
2707	Clatskanie Library	6/30/2022	Proportion	5.4	2.4	84,462	37,539	15,641	15,641	15,641	6,257	0	0	0
2707	Clatskanie Library	6/30/2022	Contribution	5.4	2.4	(9,258)	(4,116)	(1,714)	(1,714)	(1,714)	(688)	0	0	0
2707	Clatskanie Library	6/30/2021	Proportion	5.5	1.5	(49,862)	(13,598)	(9,066)	(9,066)	(4,532)	0	0	0	0
2707	Clatskanie Library	6/30/2021	Contribution	5.5	1.5	(3,527)	(963)	(641)	(641)	(322)	0	0	0	0
2707	Clatskanie Library	6/30/2020	Proportion	5.4	0.4	18,378	1,363	3,403	1,363	0	0	0	0	0
2707	Clatskanie Library	6/30/2020	Contribution	5.4	0.4	(1,665)	(125)	(308)	(125)	0	0	0	0	0
2707	Clatskanie Library	6/30/2019	Proportion	5.3	0.0	(42,140)	0	(2,385)	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2019	Contribution	5.3	0.0	1,265	0	70	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2022	Proportion	5.4	2.4	(1,935)	(861)	(358)	(358)	(358)	(145)	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2021	Proportion	5.5	1.5	(582)	(158)	(106)	(106)	(52)	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2021	Contribution	5.5	1.5	(519)	(143)	(94)	(94)	(49)	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2020	Proportion	5.4	0.4	(6,072)	(452)	(1,124)	(452)	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2020	Contribution	5.4	0.4	(354)	(24)	(66)	(24)	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2019	Proportion	5.3	0.0	(13,872)	0	(787)	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2019	Contribution	5.3	0.0	(1,189)	0	(69)	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2024	Proportion	5.4	4.4	(2,318)	(1,889)	(429)	(429)	(429)	(429)	(429)	(173)	0
2709	Scappoose Public Library	6/30/2024	Contribution	5.4	4.4	(1,543)	(1,257)	(286)	(286)	(286)	(286)	(286)	(113)	0
2709	Scappoose Public Library	6/30/2023	Proportion	5.3	3.3	9,902	6,166	1,868	1,868	1,868	1,868	562	0	0
2709	Scappoose Public Library	6/30/2023	Contribution	5.3	3.3	4,256	2,650	803	803	803	803	241	0	0
2709	Scappoose Public Library	6/30/2022	Proportion	5.4	2.4	45,258	20,115	8,381	8,381	8,381	3,353	0	0	0
2709	Scappoose Public Library	6/30/2022	Contribution	5.4	2.4	(2,566)	(1,141)	(475)	(475)	(475)	(191)	0	0	0
2709	Scappoose Public Library	6/30/2021	Proportion	5.5	1.5	(64,579)	(17,611)	(11,742)	(11,742)	(5,869)	0	0	0	0
2709	Scappoose Public Library	6/30/2021	Contribution	5.5	1.5	(16,111)	(4,395)	(2,929)	(2,929)	(1,466)	0	0	0	0
2709	Scappoose Public Library	6/30/2020	Proportion	5.4	0.4	52,897	3,917	9,796	3,917	0	0	0	0	0
2709	Scappoose Public Library	6/30/2020	Contribution	5.4	0.4	(20,753)	(1,538)	(3,843)	(1,538)	0	0	0	0	0
2709	Scappoose Public Library	6/30/2019	Proportion	5.3	0.0	76,658	0	4,338	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2019	Contribution	5.3	0.0	(15,031)	0	(851)	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2024	Proportion	5.4	4.4	(79,187)	(64,523)	(14,664)	(14,664)	(14,664)	(14,664)	(14,664)	(5,867)	0
2710	Klamath County Emergency Communications District	6/30/2024	Contribution	5.4	4.4	51,592	42,038	9,554	9,554	9,554	9,554	9,554	3,822	0
2710	Klamath County Emergency Communications District	6/30/2023	Proportion	5.3	3.3	(230,849)	(143,737)	(43,556)	(43,556)	(43,556)	(43,556)	(13,069)	0	0
2710	Klamath County Emergency Communications District	6/30/2023	Contribution	5.3	3.3	39,019	24,295	7,362	7,362	7,362	7,362	2,209	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2710	Klamath County Emergency Communications District	6/30/2022	Proportion	5.4	2.4	21,468	9,540	3,976	3,976	3,976	1,588	0	0	0
2710	Klamath County Emergency Communications District	6/30/2022	Contribution	5.4	2.4	(9,807)	(4,359)	(1,816)	(1,816)	(1,816)	(727)	0	0	0
2710	Klamath County Emergency Communications District	6/30/2021	Proportion	5.5	1.5	80,206	21,874	14,583	14,583	7,291	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2021	Contribution	5.5	1.5	(132,601)	(36,165)	(24,109)	(24,109)	(12,056)	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2020	Proportion	5.4	0.4	29,469	2,184	5,457	2,184	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2020	Contribution	5.4	0.4	176,788	13,093	32,739	13,093	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2019	Proportion	5.3	0.0	170,418	0	9,648	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2019	Contribution	5.3	0.0	(6,728)	0	(383)	0	0	0	0	0	0
2712	Jefferson County EMS	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2712	Jefferson County EMS	6/30/2024	Contribution	5.4	4.4	5,709	4,652	1,057	1,057	1,057	1,057	1,057	424	0
2713	Port of Tillamook Bay	6/30/2024	Proportion	5.4	4.4	(79,847)	(65,061)	(14,786)	(14,786)	(14,786)	(14,786)	(14,786)	(5,917)	0
2713	Port of Tillamook Bay	6/30/2024	Contribution	5.4	4.4	(8,662)	(7,058)	(1,604)	(1,604)	(1,604)	(1,604)	(1,604)	(642)	0
2713	Port of Tillamook Bay	6/30/2023	Proportion	5.3	3.3	(44,288)	(27,576)	(8,356)	(8,356)	(8,356)	(8,356)	(2,508)	0	0
2713	Port of Tillamook Bay	6/30/2023	Contribution	5.3	3.3	14,894	9,274	2,810	2,810	2,810	2,810	844	0	0
2713	Port of Tillamook Bay	6/30/2022	Proportion	5.4	2.4	28,935	12,861	5,358	5,358	5,358	2,145	0	0	0
2713	Port of Tillamook Bay	6/30/2022	Contribution	5.4	2.4	(21,946)	(9,754)	(4,064)	(4,064)	(4,064)	(1,626)	0	0	0
2713	Port of Tillamook Bay	6/30/2021	Proportion	5.5	1.5	54,351	14,823	9,882	9,882	4,941	0	0	0	0
2713	Port of Tillamook Bay	6/30/2021	Contribution	5.5	1.5	(149,775)	(40,847)	(27,232)	(27,232)	(13,615)	0	0	0	0
2713	Port of Tillamook Bay	6/30/2020	Proportion	5.4	0.4	22,680	1,680	4,200	1,680	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2020	Contribution	5.4	0.4	(14,888)	(1,103)	(2,757)	(1,103)	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2019	Proportion	5.3	0.0	6,731	0	381	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2019	Contribution	5.3	0.0	(66,259)	0	(3,749)	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2024	Proportion	5.4	4.4	(3,322)	(2,707)	(615)	(615)	(615)	(615)	(615)	(247)	0
2714	Winchester Bay Sanitary District	6/30/2024	Contribution	5.4	4.4	7,899	6,436	1,463	1,463	1,463	1,463	1,463	584	0
2714	Winchester Bay Sanitary District	6/30/2023	Proportion	5.3	3.3	12,095	7,531	2,282	2,282	2,282	2,282	685	0	0
2714	Winchester Bay Sanitary District	6/30/2023	Contribution	5.3	3.3	8,159	5,081	1,539	1,539	1,539	1,539	464	0	0
2714	Winchester Bay Sanitary District	6/30/2022	Proportion	5.4	2.4	(800)	(356)	(148)	(148)	(148)	(60)	0	0	0
2714	Winchester Bay Sanitary District	6/30/2022	Contribution	5.4	2.4	12,539	5,573	2,322	2,322	2,322	929	0	0	0
2714	Winchester Bay Sanitary District	6/30/2021	Proportion	5.5	1.5	(50,329)	(13,725)	(9,151)	(9,151)	(4,574)	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2021	Contribution	5.5	1.5	(2,711)	(739)	(493)	(493)	(246)	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2020	Proportion	5.4	0.4	22,614	1,674	4,188	1,674	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2020	Contribution	5.4	0.4	3,203	238	593	238	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2019	Proportion	5.3	0.0	13,762	0	777	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2019	Contribution	5.3	0.0	2,601	0	146	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2024	Proportion	5.4	4.4	(1,744,787)	(1,421,678)	(323,109)	(323,109)	(323,109)	(323,109)	(323,109)	(129,242)	0
2715	Jackson County Fire District 3	6/30/2024	Contribution	5.4	4.4	145,348	118,432	26,916	26,916	26,916	26,916	26,916	10,768	0
2715	Jackson County Fire District 3	6/30/2023	Proportion	5.3	3.3	(1,320,553)	(822,231)	(249,161)	(249,161)	(249,161)	(249,161)	(74,748)	0	0
2715	Jackson County Fire District 3	6/30/2023	Contribution	5.3	3.3	329	205	62	62	62	62	19	0	0
2715	Jackson County Fire District 3	6/30/2022	Proportion	5.4	2.4	1,348,701	599,424	249,759	249,759	249,759	99,906	0	0	0
2715	Jackson County Fire District 3	6/30/2022	Contribution	5.4	2.4	(159,742)	(70,996)	(29,582)	(29,582)	(29,582)	(11,832)	0	0	0
2715	Jackson County Fire District 3	6/30/2021	Proportion	5.5	1.5	786,837	214,593	143,061	143,061	71,532	0	0	0	0
2715	Jackson County Fire District 3	6/30/2021	Contribution	5.5	1.5	(1,422,721)	(388,013)	(258,677)	(258,677)	(129,336)	0	0	0	0
2715	Jackson County Fire District 3	6/30/2020	Proportion	5.4	0.4	(756,947)	(56,072)	(140,175)	(56,072)	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2020	Contribution	5.4	0.4	85,627	6,342	15,857	6,342	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2019	Proportion	5.3	0.0	(742,272)	0	(42,017)	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2019	Contribution	5.3	0.0	(291,399)	0	(16,494)	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2024	Proportion	5.4	4.4	(17,799)	(14,503)	(3,296)	(3,296)	(3,296)	(3,296)	(3,296)	(1,319)	0
2716	Neskowin Water District	6/30/2024	Contribution	5.4	4.4	14,100	11,489	2,611	2,611	2,611	2,611	2,611	1,045	0
2716	Neskowin Water District	6/30/2023	Proportion	5.3	3.3	(94,479)	(58,827)	(17,826)	(17,826)	(17,826)	(17,826)	(5,349)	0	0
2716	Neskowin Water District	6/30/2023	Contribution	5.3	3.3	3,371	2,099	636	636	636	636	191	0	0
2716	Neskowin Water District	6/30/2022	Proportion	5.4	2.4	8,707	3,871	1,612	1,612	1,612	647	0	0	0
2716	Neskowin Water District	6/30/2022	Contribution	5.4	2.4	(10,514)	(4,673)	(1,947)	(1,947)	(1,947)	(779)	0	0	0
2716	Neskowin Water District	6/30/2021	Proportion	5.5	1.5	30,482	8,314	5,542	5,542	2,772	0	0	0	0
2716	Neskowin Water District	6/30/2021	Contribution	5.5	1.5	(47,413)	(12,929)	(8,621)	(8,621)	(4,308)	0	0	0	0
2716	Neskowin Water District	6/30/2020	Proportion	5.4	0.4	9,246	686	1,712	686	0	0	0	0	0
2716	Neskowin Water District	6/30/2020	Contribution	5.4	0.4	(3,259)	(239)	(604)	(239)	0	0	0	0	0
2716	Neskowin Water District	6/30/2019	Proportion	5.3	0.0	(9,342)	0	(527)	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2019	Contribution	5.3	0.0	(9,147)	0	(517)	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2024	Proportion	5.4	4.4	(38,078)	(31,027)	(7,051)	(7,051)	(7,051)	(7,051)	(7,051)	(2,823)	0
2717	Ice Fountain Water District	6/30/2024	Contribution	5.4	4.4	(77,317)	(62,999)	(14,318)	(14,318)	(14,318)	(14,318)	(14,318)	(5,727)	0
2717	Ice Fountain Water District	6/30/2023	Proportion	5.3	3.3	(275,113)	(171,297)	(51,908)	(51,908)	(51,908)	(51,908)	(15,573)	0	0
2717	Ice Fountain Water District	6/30/2023	Contribution	5.3	3.3	(38,714)	(24,104)	(7,305)	(7,305)	(7,305)	(7,305)	(2,189)	0	0
2717	Ice Fountain Water District	6/30/2022	Proportion	5.4	2.4	639,302	284,135	118,389	118,389	118,389	47,357	0	0	0
2717	Ice Fountain Water District	6/30/2022	Contribution	5.4	2.4	(91,920)	(40,854)	(17,022)	(17,022)	(17,022)	(6,810)	0	0	0
2717	Ice Fountain Water District	6/30/2021	Proportion	5.5	1.5	99,538	27,146	18,098	18,098	9,048	0	0	0	0
2717	Ice Fountain Water District	6/30/2021	Contribution	5.5	1.5	(45,046)	(12,286)	(8,190)	(8,190)	(4,096)	0	0	0	0
2717	Ice Fountain Water District	6/30/2020	Proportion	5.4	0.4	80,890	5,990	14,980	5,990	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2020	Contribution	5.4	0.4	20,224	1,499	3,745	1,499	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2019	Proportion	5.3	0.0	(10,098)	0	(573)	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2019	Contribution	5.3	0.0	20,626	0	1,166	0	0	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2718	Curry Library	6/30/2024	Proportion	5.4	4.4	1,822	1,485	337	337	337	337	337	137	0
2718	Curry Library	6/30/2024	Contribution	5.4	4.4	(19,351)	(15,767)	(3,584)	(3,584)	(3,584)	(3,584)	(3,584)	(1,431)	0
2718	Curry Library	6/30/2023	Proportion	5.3	3.3	7,958	4,954	1,502	1,502	1,502	1,502	448	0	0
2718	Curry Library	6/30/2023	Contribution	5.3	3.3	(15,201)	(9,465)	(2,868)	(2,868)	(2,868)	(2,868)	(861)	0	0
2718	Curry Library	6/30/2022	Proportion	5.4	2.4	(80,464)	(35,761)	(14,901)	(14,901)	(14,901)	(5,959)	0	0	0
2718	Curry Library	6/30/2022	Contribution	5.4	2.4	(14,139)	(6,285)	(2,618)	(2,618)	(2,618)	(1,049)	0	0	0
2718	Curry Library	6/30/2021	Proportion	5.5	1.5	60,825	16,589	11,059	11,059	5,530	0	0	0	0
2718	Curry Library	6/30/2021	Contribution	5.5	1.5	(58,287)	(15,895)	(10,598)	(10,598)	(5,297)	0	0	0	0
2718	Curry Library	6/30/2020	Proportion	5.4	0.4	152,460	11,295	28,233	11,295	0	0	0	0	0
2718	Curry Library	6/30/2020	Contribution	5.4	0.4	(24,995)	(1,850)	(4,629)	(1,850)	0	0	0	0	0
2718	Curry Library	6/30/2019	Proportion	5.3	0.0	(43,298)	0	(2,453)	0	0	0	0	0	0
2718	Curry Library	6/30/2019	Contribution	5.3	0.0	(7,102)	0	(402)	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2024	Proportion	5.4	4.4	(306,072)	(249,392)	(56,680)	(56,680)	(56,680)	(56,680)	(56,680)	(22,672)	0
2721	Klamath Housing Authority	6/30/2024	Contribution	5.4	4.4	37,525	30,576	6,949	6,949	6,949	6,949	6,949	2,780	0
2721	Klamath Housing Authority	6/30/2023	Proportion	5.3	3.3	52,270	32,546	9,862	9,862	9,862	9,862	2,960	0	0
2721	Klamath Housing Authority	6/30/2023	Contribution	5.3	3.3	(25,818)	(16,076)	(4,871)	(4,871)	(4,871)	(4,871)	(1,463)	0	0
2721	Klamath Housing Authority	6/30/2022	Proportion	5.4	2.4	(39,980)	(17,768)	(7,404)	(7,404)	(7,404)	(2,960)	0	0	0
2721	Klamath Housing Authority	6/30/2022	Contribution	5.4	2.4	(5,370)	(2,388)	(994)	(994)	(994)	(400)	0	0	0
2721	Klamath Housing Authority	6/30/2021	Proportion	5.5	1.5	211,133	57,581	38,388	38,388	19,193	0	0	0	0
2721	Klamath Housing Authority	6/30/2021	Contribution	5.5	1.5	(168,883)	(46,059)	(30,706)	(30,706)	(15,353)	0	0	0	0
2721	Klamath Housing Authority	6/30/2020	Proportion	5.4	0.4	79,711	5,906	14,761	5,906	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2020	Contribution	5.4	0.4	(12,317)	(912)	(2,281)	(912)	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2019	Proportion	5.3	0.0	165,405	0	9,365	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2019	Contribution	5.3	0.0	(29,403)	0	(1,663)	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2024	Proportion	5.4	4.4	7,682	6,259	1,423	1,423	1,423	1,423	1,423	567	0
2722	Tillamook 9-1-1	6/30/2024	Contribution	5.4	4.4	(12,253)	(9,984)	(2,269)	(2,269)	(2,269)	(2,269)	(2,269)	(908)	0
2722	Tillamook 9-1-1	6/30/2023	Proportion	5.3	3.3	(9,882)	(6,152)	(1,865)	(1,865)	(1,865)	(1,865)	(557)	0	0
2722	Tillamook 9-1-1	6/30/2023	Contribution	5.3	3.3	(29,641)	(18,455)	(5,593)	(5,593)	(5,593)	(5,593)	(1,676)	0	0
2722	Tillamook 9-1-1	6/30/2022	Proportion	5.4	2.4	168,747	75,000	31,249	31,249	31,249	12,502	0	0	0
2722	Tillamook 9-1-1	6/30/2022	Contribution	5.4	2.4	(50,964)	(22,650)	(9,438)	(9,438)	(9,438)	(3,774)	0	0	0
2722	Tillamook 9-1-1	6/30/2021	Proportion	5.5	1.5	108,691	29,643	19,762	19,762	9,881	0	0	0	0
2722	Tillamook 9-1-1	6/30/2021	Contribution	5.5	1.5	(103,125)	(28,125)	(18,750)	(18,750)	(9,375)	0	0	0	0
2722	Tillamook 9-1-1	6/30/2020	Proportion	5.4	0.4	24,459	1,814	4,529	1,814	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2020	Contribution	5.4	0.4	(29,439)	(2,179)	(5,452)	(2,179)	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2019	Proportion	5.3	0.0	71,848	0	4,068	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2019	Contribution	5.3	0.0	(32,030)	0	(1,815)	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2020	Proportion	5.4	0.4	(13,440)	(995)	(2,489)	(995)	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2723	Oregon Coastal Zone Management Association	6/30/2019	Proportion	5.3	0.0	11,342	0	642	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2019	Contribution	5.3	0.0	(1,800)	0	(100)	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2024	Proportion	5.4	4.4	(82,945)	(67,585)	(15,360)	(15,360)	(15,360)	(15,360)	(15,360)	(6,145)	0
2724	Nehalem Bay Wastewater Agency	6/30/2024	Contribution	5.4	4.4	(11,193)	(9,120)	(2,073)	(2,073)	(2,073)	(2,073)	(2,073)	(828)	0
2724	Nehalem Bay Wastewater Agency	6/30/2023	Proportion	5.3	3.3	(148,250)	(92,306)	(27,972)	(27,972)	(27,972)	(27,972)	(8,390)	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2023	Contribution	5.3	3.3	(17,805)	(11,087)	(3,359)	(3,359)	(3,359)	(3,359)	(1,010)	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2022	Proportion	5.4	2.4	111,049	49,354	20,565	20,565	20,565	8,224	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2022	Contribution	5.4	2.4	(67,116)	(29,829)	(12,429)	(12,429)	(12,429)	(4,971)	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2021	Proportion	5.5	1.5	392,252	106,976	71,319	71,319	35,657	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2021	Contribution	5.5	1.5	(128,195)	(34,963)	(23,308)	(23,308)	(11,655)	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2020	Proportion	5.4	0.4	(57,148)	(4,233)	(10,583)	(4,233)	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2020	Contribution	5.4	0.4	(12,413)	(918)	(2,299)	(918)	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2019	Proportion	5.3	0.0	(20,074)	0	(1,134)	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2019	Contribution	5.3	0.0	(14,957)	0	(847)	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2024	Proportion	5.4	4.4	812	662	150	150	150	150	150	62	0
2725	West Valley Fire District	6/30/2024	Contribution	5.4	4.4	(47,400)	(38,622)	(8,778)	(8,778)	(8,778)	(8,778)	(8,778)	(3,510)	0
2725	West Valley Fire District	6/30/2023	Proportion	5.3	3.3	(941,114)	(585,976)	(177,569)	(177,569)	(177,569)	(177,569)	(53,269)	0	0
2725	West Valley Fire District	6/30/2023	Contribution	5.3	3.3	(37,810)	(23,542)	(7,134)	(7,134)	(7,134)	(7,134)	(2,140)	0	0
2725	West Valley Fire District	6/30/2022	Proportion	5.4	2.4	250,509	111,336	46,391	46,391	46,391	18,554	0	0	0
2725	West Valley Fire District	6/30/2022	Contribution	5.4	2.4	(180,246)	(80,109)	(33,379)	(33,379)	(33,379)	(13,351)	0	0	0
2725	West Valley Fire District	6/30/2021	Proportion	5.5	1.5	291,629	79,537	53,023	53,023	26,514	0	0	0	0
2725	West Valley Fire District	6/30/2021	Contribution	5.5	1.5	(172,315)	(46,995)	(31,330)	(31,330)	(15,665)	0	0	0	0
2725	West Valley Fire District	6/30/2020	Proportion	5.4	0.4	(78,733)	(5,833)	(14,580)	(5,833)	0	0	0	0	0
2725	West Valley Fire District	6/30/2020	Contribution	5.4	0.4	5,547	412	1,027	412	0	0	0	0	0
2725	West Valley Fire District	6/30/2019	Proportion	5.3	0.0	(95,313)	0	(5,393)	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2019	Contribution	5.3	0.0	(29,864)	0	(1,689)	0	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2024	Proportion	5.4	4.4	101,781	82,933	18,848	18,848	18,848	18,848	18,848	7,541	0
2726	Yamhill Communications Agency	6/30/2024	Contribution	5.4	4.4	3,404	2,774	630	630	630	630	630	254	0
2726	Yamhill Communications Agency	6/30/2023	Proportion	5.3	3.3	(164,532)	(102,444)	(31,044)	(31,044)	(31,044)	(31,044)	(9,312)	0	0
2726	Yamhill Communications Agency	6/30/2023	Contribution	5.3	3.3	50,702	31,570	9,566	9,566	9,566	9,566	2,872	0	0
2726	Yamhill Communications Agency	6/30/2022	Proportion	5.4	2.4	85,432	37,969	15,821	15,821	15,821	6,327	0	0	0
2726	Yamhill Communications Agency	6/30/2022	Contribution	5.4	2.4	6,115	2,719	1,132	1,132	1,132	455	0	0	0
2726	Yamhill Communications Agency	6/30/2021	Proportion	5.5	1.5	(125,657)	(34,269)	(22,847)	(22,847)	(11,422)	0	0	0	0
2726	Yamhill Communications Agency	6/30/2021	Contribution	5.5	1.5	(138,869)	(37,873)	(25,249)	(25,249)	(12,624)	0	0	0	0
2726	Yamhill Communications Agency	6/30/2020	Proportion	5.4	0.4	165,504	12,259	30,649	12,259	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2020	Contribution	5.4	0.4	(13,380)	(990)	(2,478)	(990)	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2019	Proportion	5.3	0.0	(233,156)	0	(13,196)	0	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2019	Contribution	5.3	0.0	(25,740)	0	(1,455)	0	0	0	0	0	0
2728	Baker County Library District	6/30/2024	Proportion	5.4	4.4	76,474	62,312	14,162	14,162	14,162	14,162	14,162	5,664	0
2728	Baker County Library District	6/30/2024	Contribution	5.4	4.4	33,510	27,304	6,206	6,206	6,206	6,206	6,206	2,480	0
2728	Baker County Library District	6/30/2023	Proportion	5.3	3.3	(155,657)	(96,919)	(29,369)	(29,369)	(29,369)	(29,369)	(8,812)	0	0
2728	Baker County Library District	6/30/2023	Contribution	5.3	3.3	45,161	28,119	8,521	8,521	8,521	8,521	2,556	0	0
2728	Baker County Library District	6/30/2022	Proportion	5.4	2.4	75,812	33,695	14,039	14,039	14,039	5,617	0	0	0
2728	Baker County Library District	6/30/2022	Contribution	5.4	2.4	10,597	4,711	1,962	1,962	1,962	787	0	0	0
2728	Baker County Library District	6/30/2021	Proportion	5.5	1.5	(63,276)	(17,256)	(11,505)	(11,505)	(5,751)	0	0	0	0
2728	Baker County Library District	6/30/2021	Contribution	5.5	1.5	(61,719)	(16,831)	(11,222)	(11,222)	(5,609)	0	0	0	0
2728	Baker County Library District	6/30/2020	Proportion	5.4	0.4	(112,981)	(8,371)	(20,922)	(8,371)	0	0	0	0	0
2728	Baker County Library District	6/30/2020	Contribution	5.4	0.4	(5,310)	(395)	(983)	(395)	0	0	0	0	0
2728	Baker County Library District	6/30/2019	Proportion	5.3	0.0	(32,039)	0	(1,814)	0	0	0	0	0	0
2728	Baker County Library District	6/30/2019	Contribution	5.3	0.0	(31,107)	0	(1,762)	0	0	0	0	0	0
2731	Canby Utility Board	6/30/2024	Proportion	5.4	4.4	14,264	11,623	2,641	2,641	2,641	2,641	2,641	1,059	0
2731	Canby Utility Board	6/30/2024	Contribution	5.4	4.4	119,048	97,002	22,046	22,046	22,046	22,046	22,046	8,818	0
2731	Canby Utility Board	6/30/2023	Proportion	5.3	3.3	(164,781)	(102,599)	(31,091)	(31,091)	(31,091)	(31,091)	(9,326)	0	0
2731	Canby Utility Board	6/30/2023	Contribution	5.3	3.3	99,533	61,973	18,780	18,780	18,780	18,780	5,633	0	0
2731	Canby Utility Board	6/30/2022	Proportion	5.4	2.4	(340,954)	(151,534)	(63,140)	(63,140)	(63,140)	(25,254)	0	0	0
2731	Canby Utility Board	6/30/2022	Contribution	5.4	2.4	15,746	6,998	2,916	2,916	2,916	1,166	0	0	0
2731	Canby Utility Board	6/30/2021	Proportion	5.5	1.5	(522,062)	(142,382)	(94,920)	(94,920)	(47,462)	0	0	0	0
2731	Canby Utility Board	6/30/2021	Contribution	5.5	1.5	(407,821)	(111,225)	(74,149)	(74,149)	(37,076)	0	0	0	0
2731	Canby Utility Board	6/30/2020	Proportion	5.4	0.4	862,400	63,880	159,704	63,880	0	0	0	0	0
2731	Canby Utility Board	6/30/2020	Contribution	5.4	0.4	(68,160)	(5,050)	(12,622)	(5,050)	0	0	0	0	0
2731	Canby Utility Board	6/30/2019	Proportion	5.3	0.0	(14,848)	0	(838)	0	0	0	0	0	0
2731	Canby Utility Board	6/30/2019	Contribution	5.3	0.0	3,151	0	176	0	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2024	Proportion	5.4	4.4	80,531	65,618	14,913	14,913	14,913	14,913	14,913	5,966	0
2732	Umatilla County Special Library District	6/30/2024	Contribution	5.4	4.4	11,381	9,273	2,108	2,108	2,108	2,108	2,108	841	0
2732	Umatilla County Special Library District	6/30/2023	Proportion	5.3	3.3	(119,957)	(74,691)	(22,633)	(22,633)	(22,633)	(22,633)	(6,792)	0	0
2732	Umatilla County Special Library District	6/30/2023	Contribution	5.3	3.3	18,689	11,637	3,526	3,526	3,526	3,526	1,059	0	0
2732	Umatilla County Special Library District	6/30/2022	Proportion	5.4	2.4	15,049	6,688	2,787	2,787	2,787	1,114	0	0	0
2732	Umatilla County Special Library District	6/30/2022	Contribution	5.4	2.4	(7,167)	(3,186)	(1,327)	(1,327)	(1,327)	(532)	0	0	0
2732	Umatilla County Special Library District	6/30/2021	Proportion	5.5	1.5	19,756	5,388	3,592	3,592	1,796	0	0	0	0
2732	Umatilla County Special Library District	6/30/2021	Contribution	5.5	1.5	(33,417)	(9,113)	(6,076)	(6,076)	(3,037)	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2732	Umatilla County Special Library District	6/30/2020	Proportion	5.4	0.4	2,795	205	518	205	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2020	Contribution	5.4	0.4	(21,871)	(1,621)	(4,050)	(1,621)	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2019	Proportion	5.3	0.0	117,990	0	6,680	0	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2019	Contribution	5.3	0.0	(22,872)	0	(1,297)	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2024	Proportion	5.4	4.4	(38,556)	(31,416)	(7,140)	(7,140)	(7,140)	(7,140)	(7,140)	(2,856)	0
2733	Wiard Memorial Park District	6/30/2024	Contribution	5.4	4.4	(45,804)	(37,322)	(8,482)	(8,482)	(8,482)	(8,482)	(8,482)	(3,394)	0
2733	Wiard Memorial Park District	6/30/2023	Proportion	5.3	3.3	(113,690)	(70,788)	(21,451)	(21,451)	(21,451)	(21,451)	(6,435)	0	0
2733	Wiard Memorial Park District	6/30/2023	Contribution	5.3	3.3	(45,086)	(28,072)	(8,507)	(8,507)	(8,507)	(8,507)	(2,551)	0	0
2733	Wiard Memorial Park District	6/30/2022	Proportion	5.4	2.4	126,071	56,033	23,346	23,346	23,346	9,341	0	0	0
2733	Wiard Memorial Park District	6/30/2022	Contribution	5.4	2.4	(59,845)	(26,599)	(11,082)	(11,082)	(11,082)	(4,435)	0	0	0
2733	Wiard Memorial Park District	6/30/2021	Proportion	5.5	1.5	(18,065)	(4,925)	(3,285)	(3,285)	(1,640)	0	0	0	0
2733	Wiard Memorial Park District	6/30/2021	Contribution	5.5	1.5	(66,989)	(18,269)	(12,180)	(12,180)	(6,089)	0	0	0	0
2733	Wiard Memorial Park District	6/30/2020	Proportion	5.4	0.4	44,134	3,269	8,173	3,269	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2020	Contribution	5.4	0.4	(38,260)	(2,835)	(7,085)	(2,835)	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2019	Proportion	5.3	0.0	(40,791)	0	(2,311)	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2019	Contribution	5.3	0.0	(34,755)	0	(1,965)	0	0	0	0	0	0
2734	Seal Rock Water District	6/30/2024	Proportion	5.4	4.4	(74,176)	(60,440)	(13,736)	(13,736)	(13,736)	(13,736)	(13,736)	(5,496)	0
2734	Seal Rock Water District	6/30/2024	Contribution	5.4	4.4	19,518	15,904	3,614	3,614	3,614	3,614	3,614	1,448	0
2734	Seal Rock Water District	6/30/2023	Proportion	5.3	3.3	87,358	54,392	16,483	16,483	16,483	16,483	4,943	0	0
2734	Seal Rock Water District	6/30/2023	Contribution	5.3	3.3	1,498	932	283	283	283	283	83	0	0
2734	Seal Rock Water District	6/30/2022	Proportion	5.4	2.4	49,048	21,799	9,083	9,083	9,083	3,633	0	0	0
2734	Seal Rock Water District	6/30/2022	Contribution	5.4	2.4	14,482	6,436	2,682	2,682	2,682	1,072	0	0	0
2734	Seal Rock Water District	6/30/2021	Proportion	5.5	1.5	(64,978)	(17,722)	(11,814)	(11,814)	(5,908)	0	0	0	0
2734	Seal Rock Water District	6/30/2021	Contribution	5.5	1.5	(83,366)	(22,738)	(15,157)	(15,157)	(7,581)	0	0	0	0
2734	Seal Rock Water District	6/30/2020	Proportion	5.4	0.4	(4,003)	(298)	(741)	(298)	0	0	0	0	0
2734	Seal Rock Water District	6/30/2020	Contribution	5.4	0.4	(8,557)	(632)	(1,585)	(632)	0	0	0	0	0
2734	Seal Rock Water District	6/30/2019	Proportion	5.3	0.0	(24,341)	0	(1,376)	0	0	0	0	0	0
2734	Seal Rock Water District	6/30/2019	Contribution	5.3	0.0	(20,758)	0	(1,173)	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2024	Proportion	5.4	4.4	(2,558)	(2,084)	(474)	(474)	(474)	(474)	(474)	(188)	0
2737	Portland Energy Conservation Inc	6/30/2024	Contribution	5.4	4.4	(12,944)	(10,547)	(2,397)	(2,397)	(2,397)	(2,397)	(2,397)	(959)	0
2737	Portland Energy Conservation Inc	6/30/2023	Proportion	5.3	3.3	(23,034)	(14,342)	(4,346)	(4,346)	(4,346)	(4,346)	(1,304)	0	0
2737	Portland Energy Conservation Inc	6/30/2023	Contribution	5.3	3.3	(11,530)	(7,180)	(2,175)	(2,175)	(2,175)	(2,175)	(655)	0	0
2737	Portland Energy Conservation Inc	6/30/2022	Proportion	5.4	2.4	17,306	7,691	3,205	3,205	3,205	1,281	0	0	0
2737	Portland Energy Conservation Inc	6/30/2022	Contribution	5.4	2.4	(14,395)	(6,397)	(2,666)	(2,666)	(2,666)	(1,065)	0	0	0
2737	Portland Energy Conservation Inc	6/30/2021	Proportion	5.5	1.5	(21,238)	(5,794)	(3,861)	(3,861)	(1,933)	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2021	Contribution	5.5	1.5	(19,601)	(5,345)	(3,564)	(3,564)	(1,781)	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2020	Proportion	5.4	0.4	5,801	431	1,074	431	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2020	Contribution	5.4	0.4	(13,254)	(984)	(2,454)	(984)	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2019	Proportion	5.3	0.0	(9,348)	0	(528)	0	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2019	Contribution	5.3	0.0	(13,321)	0	(756)	0	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(149,061)	(121,457)	(27,604)	(27,604)	(27,604)	(27,604)	(27,604)	(11,041)	0
2739	Scappoose Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	242,456	197,557	44,899	44,899	44,899	44,899	44,899	17,961	0
2739	Scappoose Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(299,716)	(186,616)	(56,550)	(56,550)	(56,550)	(56,550)	(16,966)	0	0
2739	Scappoose Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	147,404	91,780	27,812	27,812	27,812	27,812	8,344	0	0
2739	Scappoose Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	437,100	194,268	80,944	80,944	80,944	32,380	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	31,739	14,105	5,878	5,878	5,878	2,349	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	67,605	18,437	12,292	12,292	6,145	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(420,685)	(114,733)	(76,488)	(76,488)	(38,245)	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	36,711	2,721	6,798	2,721	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	63,892	4,732	11,832	4,732	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(206,550)	0	(11,690)	0	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(52,837)	0	(2,992)	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2024	Proportion	5.4	4.4	4,004	3,263	741	741	741	741	741	299	0
2740	Neskowin Regional Sanitary Authority	6/30/2024	Contribution	5.4	4.4	(677)	(552)	(125)	(125)	(125)	(125)	(125)	(52)	0
2740	Neskowin Regional Sanitary Authority	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2023	Contribution	5.3	3.3	1,043	649	197	197	197	197	58	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2022	Contribution	5.4	2.4	340	151	63	63	63	25	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2740	Neskowin Regional Sanitary Authority	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2020	Proportion	5.4	0.4	(78,844)	(5,839)	(14,601)	(5,839)	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2020	Contribution	5.4	0.4	9,569	709	1,772	709	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2019	Proportion	5.3	0.0	14,365	0	815	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2019	Contribution	5.3	0.0	1,760	0	100	0	0	0	0	0	0
2741	Port of Garibaldi	6/30/2024	Proportion	5.4	4.4	575,110	468,608	106,502	106,502	106,502	106,502	106,502	42,600	0
2741	Port of Garibaldi	6/30/2024	Contribution	5.4	4.4	7,401	6,030	1,371	1,371	1,371	1,371	1,371	546	0
2741	Port of Garibaldi	6/30/2023	Proportion	5.3	3.3	(535,795)	(333,609)	(101,093)	(101,093)	(101,093)	(101,093)	(30,330)	0	0
2741	Port of Garibaldi	6/30/2023	Contribution	5.3	3.3	101,261	63,049	19,106	19,106	19,106	19,106	5,731	0	0
2741	Port of Garibaldi	6/30/2022	Proportion	5.4	2.4	2,387	1,061	442	442	442	177	0	0	0
2741	Port of Garibaldi	6/30/2022	Contribution	5.4	2.4	(79,775)	(35,456)	(14,773)	(14,773)	(14,773)	(5,910)	0	0	0
2741	Port of Garibaldi	6/30/2021	Proportion	5.5	1.5	503,077	137,201	91,469	91,469	45,732	0	0	0	0
2741	Port of Garibaldi	6/30/2021	Contribution	5.5	1.5	(112,741)	(30,749)	(20,498)	(20,498)	(10,251)	0	0	0	0
2741	Port of Garibaldi	6/30/2020	Proportion	5.4	0.4	(257,757)	(19,092)	(47,733)	(19,092)	0	0	0	0	0
2741	Port of Garibaldi	6/30/2020	Contribution	5.4	0.4	135,614	10,044	25,114	10,044	0	0	0	0	0
2741	Port of Garibaldi	6/30/2019	Proportion	5.3	0.0	(273,998)	0	(15,508)	0	0	0	0	0	0
2741	Port of Garibaldi	6/30/2019	Contribution	5.3	0.0	(33,615)	0	(1,905)	0	0	0	0	0	0
2742	Amity Fire District	6/30/2024	Proportion	5.4	4.4	(16,530)	(13,469)	(3,061)	(3,061)	(3,061)	(3,061)	(3,061)	(1,225)	0
2742	Amity Fire District	6/30/2024	Contribution	5.4	4.4	(39,447)	(32,142)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(2,922)	0
2742	Amity Fire District	6/30/2023	Proportion	5.3	3.3	229,330	142,790	43,270	43,270	43,270	43,270	12,980	0	0
2742	Amity Fire District	6/30/2023	Contribution	5.3	3.3	(36,411)	(22,671)	(6,870)	(6,870)	(6,870)	(6,870)	(2,061)	0	0
2742	Amity Fire District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2742	Amity Fire District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2742	Amity Fire District	6/30/2021	Proportion	5.5	1.5	(1,004)	(272)	(183)	(183)	(89)	0	0	0	0
2742	Amity Fire District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2742	Amity Fire District	6/30/2020	Proportion	5.4	0.4	(178,609)	(13,229)	(33,076)	(13,229)	0	0	0	0	0
2742	Amity Fire District	6/30/2020	Contribution	5.4	0.4	1,253	93	232	93	0	0	0	0	0
2742	Amity Fire District	6/30/2019	Proportion	5.3	0.0	(7,615)	0	(430)	0	0	0	0	0	0
2742	Amity Fire District	6/30/2019	Contribution	5.3	0.0	(16,610)	0	(940)	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2024	Proportion	5.4	4.4	69,612	56,721	12,891	12,891	12,891	12,891	12,891	5,157	0
2743	Douglas Soil & Water Conservation District	6/30/2024	Contribution	5.4	4.4	(13,975)	(11,387)	(2,588)	(2,588)	(2,588)	(2,588)	(2,588)	(1,035)	0
2743	Douglas Soil & Water Conservation District	6/30/2023	Proportion	5.3	3.3	11,958	7,446	2,256	2,256	2,256	2,256	678	0	0
2743	Douglas Soil & Water Conservation District	6/30/2023	Contribution	5.3	3.3	(1,899)	(1,183)	(358)	(358)	(358)	(358)	(109)	0	0
2743	Douglas Soil & Water Conservation District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2021	Contribution	5.5	1.5	1,715	467	312	312	155	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2019	Contribution	5.3	0.0	2,825	0	160	0	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2024	Proportion	5.4	4.4	(2,666,896)	(2,173,026)	(493,870)	(493,870)	(493,870)	(493,870)	(493,870)	(197,546)	0
2745	Clackamas County Fire District	6/30/2024	Contribution	5.4	4.4	1,603,333	1,306,419	296,914	296,914	296,914	296,914	296,914	118,763	0
2745	Clackamas County Fire District	6/30/2023	Proportion	5.3	3.3	(14,575,937)	(9,075,583)	(2,750,177)	(2,750,177)	(2,750,177)	(2,750,177)	(825,052)	0	0
2745	Clackamas County Fire District	6/30/2023	Contribution	5.3	3.3	1,277,403	795,365	241,019	241,019	241,019	241,019	72,308	0	0
2745	Clackamas County Fire District	6/30/2022	Proportion	5.4	2.4	5,812,408	2,583,292	1,076,372	1,076,372	1,076,372	430,548	0	0	0
2745	Clackamas County Fire District	6/30/2022	Contribution	5.4	2.4	(1,763,566)	(783,805)	(326,587)	(326,587)	(326,587)	(130,631)	0	0	0
2745	Clackamas County Fire District	6/30/2021	Proportion	5.5	1.5	9,801,374	2,673,102	1,782,068	1,782,068	891,034	0	0	0	0
2745	Clackamas County Fire District	6/30/2021	Contribution	5.5	1.5	(8,337,201)	(2,273,785)	(1,515,854)	(1,515,854)	(757,931)	0	0	0	0
2745	Clackamas County Fire District	6/30/2020	Proportion	5.4	0.4	(609,735)	(45,165)	(112,914)	(45,165)	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2020	Contribution	5.4	0.4	820,996	60,811	152,037	60,811	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2019	Proportion	5.3	0.0	(2,047,792)	0	(115,912)	0	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2019	Contribution	5.3	0.0	(991,778)	0	(56,138)	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2024	Proportion	5.4	4.4	(27,700)	(22,570)	(5,130)	(5,130)	(5,130)	(5,130)	(5,130)	(2,050)	0
2747	Salem Housing Authority	6/30/2024	Contribution	5.4	4.4	271,359	221,107	50,252	50,252	50,252	50,252	50,252	20,099	0
2747	Salem Housing Authority	6/30/2023	Proportion	5.3	3.3	(547,727)	(341,037)	(103,345)	(103,345)	(103,345)	(103,345)	(31,002)	0	0
2747	Salem Housing Authority	6/30/2023	Contribution	5.3	3.3	216,281	134,665	40,808	40,808	40,808	40,808	12,241	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2747	Salem Housing Authority	6/30/2022	Proportion	5.4	2.4	131,658	58,515	24,381	24,381	24,381	9,753	0	0	0
2747	Salem Housing Authority	6/30/2022	Contribution	5.4	2.4	(12,934)	(5,749)	(2,395)	(2,395)	(2,395)	(959)	0	0	0
2747	Salem Housing Authority	6/30/2021	Proportion	5.5	1.5	169,725	46,289	30,859	30,859	15,430	0	0	0	0
2747	Salem Housing Authority	6/30/2021	Contribution	5.5	1.5	(510,939)	(139,347)	(92,898)	(92,898)	(46,449)	0	0	0	0
2747	Salem Housing Authority	6/30/2020	Proportion	5.4	0.4	58,687	4,347	10,868	4,347	0	0	0	0	0
2747	Salem Housing Authority	6/30/2020	Contribution	5.4	0.4	(51,664)	(3,829)	(9,567)	(3,829)	0	0	0	0	0
2747	Salem Housing Authority	6/30/2019	Proportion	5.3	0.0	(401,998)	0	(22,753)	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2019	Contribution	5.3	0.0	(117,378)	0	(6,643)	0	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2024	Proportion	5.4	4.4	251,552	204,968	46,584	46,584	46,584	46,584	46,584	18,632	0
2749	Black Butte Ranch Police	6/30/2024	Contribution	5.4	4.4	(61,799)	(50,355)	(11,444)	(11,444)	(11,444)	(11,444)	(11,444)	(4,579)	0
2749	Black Butte Ranch Police	6/30/2023	Proportion	5.3	3.3	29,113	18,127	5,493	5,493	5,493	5,493	1,648	0	0
2749	Black Butte Ranch Police	6/30/2023	Contribution	5.3	3.3	13,367	8,323	2,522	2,522	2,522	2,522	757	0	0
2749	Black Butte Ranch Police	6/30/2022	Proportion	5.4	2.4	(54,194)	(24,086)	(10,036)	(10,036)	(10,036)	(4,014)	0	0	0
2749	Black Butte Ranch Police	6/30/2022	Contribution	5.4	2.4	70,120	31,165	12,985	12,985	12,985	5,195	0	0	0
2749	Black Butte Ranch Police	6/30/2021	Proportion	5.5	1.5	(261,498)	(71,318)	(47,545)	(47,545)	(23,773)	0	0	0	0
2749	Black Butte Ranch Police	6/30/2021	Contribution	5.5	1.5	17,147	4,675	3,118	3,118	1,557	0	0	0	0
2749	Black Butte Ranch Police	6/30/2020	Proportion	5.4	0.4	21,133	1,563	3,914	1,563	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2020	Contribution	5.4	0.4	(22,761)	(1,686)	(4,215)	(1,686)	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2019	Proportion	5.3	0.0	(74,357)	0	(4,207)	0	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2019	Contribution	5.3	0.0	(10,948)	0	(618)	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2751	Lane Regional Air Protection Agency	6/30/2024	Proportion	5.4	4.4	(25,134)	(20,480)	(4,654)	(4,654)	(4,654)	(4,654)	(4,654)	(1,864)	0
2751	Lane Regional Air Protection Agency	6/30/2024	Contribution	5.4	4.4	26,810	21,845	4,965	4,965	4,965	4,965	4,965	1,985	0
2751	Lane Regional Air Protection Agency	6/30/2023	Proportion	5.3	3.3	782,563	487,257	147,653	147,653	147,653	147,653	44,298	0	0
2751	Lane Regional Air Protection Agency	6/30/2023	Contribution	5.3	3.3	10,409	6,481	1,964	1,964	1,964	1,964	589	0	0
2751	Lane Regional Air Protection Agency	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2751	Lane Regional Air Protection Agency	6/30/2022	Contribution	5.4	2.4	86,365	38,383	15,994	15,994	15,994	6,395	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(51,830)	(42,232)	(9,598)	(9,598)	(9,598)	(9,598)	(9,598)	(3,840)	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	9,297	7,575	1,722	1,722	1,722	1,722	1,722	687	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(101,906)	(63,450)	(19,228)	(19,228)	(19,228)	(19,228)	(5,766)	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(25,529)	(15,895)	(4,817)	(4,817)	(4,817)	(4,817)	(1,444)	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	50,759	22,559	9,400	9,400	9,400	3,759	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(10,853)	(4,823)	(2,010)	(2,010)	(2,010)	(803)	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	37,317	10,177	6,785	6,785	3,392	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(66,064)	(18,016)	(12,012)	(12,012)	(6,004)	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(38,732)	(2,867)	(7,173)	(2,867)	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(9,805)	(725)	(1,816)	(725)	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	172,851	0	9,786	0	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(36,705)	0	(2,080)	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2024	Proportion	5.4	4.4	1,121	913	208	208	208	208	208	81	0
2753	Linn-Benton Housing Authority	6/30/2024	Contribution	5.4	4.4	(23,071)	(18,799)	(4,272)	(4,272)	(4,272)	(4,272)	(4,272)	(1,711)	0
2753	Linn-Benton Housing Authority	6/30/2023	Proportion	5.3	3.3	35,192	21,912	6,640	6,640	6,640	6,640	1,992	0	0
2753	Linn-Benton Housing Authority	6/30/2023	Contribution	5.3	3.3	3,226	2,008	609	609	609	609	181	0	0
2753	Linn-Benton Housing Authority	6/30/2022	Proportion	5.4	2.4	54,249	24,111	10,046	10,046	10,046	4,019	0	0	0
2753	Linn-Benton Housing Authority	6/30/2022	Contribution	5.4	2.4	(39,963)	(17,760)	(7,401)	(7,401)	(7,401)	(2,958)	0	0	0
2753	Linn-Benton Housing Authority	6/30/2021	Proportion	5.5	1.5	432,185	117,869	78,579	78,579	39,290	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2021	Contribution	5.5	1.5	(279,362)	(76,190)	(50,793)	(50,793)	(25,397)	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2020	Proportion	5.4	0.4	(48,229)	(3,574)	(8,931)	(3,574)	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2020	Contribution	5.4	0.4	(12,821)	(951)	(2,374)	(951)	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2019	Proportion	5.3	0.0	219,948	0	12,448	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2019	Contribution	5.3	0.0	(74,995)	0	(4,245)	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2756	Sandy Area Sch Trans Agency	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2757	City of Stayton	6/30/2024	Proportion	5.4	4.4	230,429	187,757	42,672	42,672	42,672	42,672	42,672	17,069	0
2757	City of Stayton	6/30/2024	Contribution	5.4	4.4	17,563	14,311	3,252	3,252	3,252	3,252	3,252	1,303	0
2757	City of Stayton	6/30/2023	Proportion	5.3	3.3	172,926	107,670	32,628	32,628	32,628	32,628	9,786	0	0
2757	City of Stayton	6/30/2023	Contribution	5.3	3.3	83,124	51,756	15,684	15,684	15,684	15,684	4,704	0	0
2757	City of Stayton	6/30/2022	Proportion	5.4	2.4	(424,108)	(188,491)	(78,539)	(78,539)	(78,539)	(31,413)	0	0	0
2757	City of Stayton	6/30/2022	Contribution	5.4	2.4	792,602	352,268	146,778	146,778	146,778	58,712	0	0	0
2757	City of Stayton	6/30/2021	Proportion	5.5	1.5	195,225	53,245	35,495	35,495	17,750	0	0	0	0
2757	City of Stayton	6/30/2021	Contribution	5.5	1.5	(103,100)	(28,120)	(18,745)	(18,745)	(9,375)	0	0	0	0
2757	City of Stayton	6/30/2020	Proportion	5.4	0.4	(385,748)	(28,573)	(71,435)	(28,573)	0	0	0	0	0
2757	City of Stayton	6/30/2020	Contribution	5.4	0.4	94,208	6,978	17,446	6,978	0	0	0	0	0
2757	City of Stayton	6/30/2019	Proportion	5.3	0.0	(653,352)	0	(36,982)	0	0	0	0	0	0
2757	City of Stayton	6/30/2019	Contribution	5.3	0.0	219,292	0	12,412	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2024	Proportion	5.4	4.4	(24,874)	(20,268)	(4,606)	(4,606)	(4,606)	(4,606)	(4,606)	(1,844)	0
2758	Mohawk Valley Rural Fire District	6/30/2024	Contribution	5.4	4.4	38,617	31,466	7,151	7,151	7,151	7,151	7,151	2,862	0
2758	Mohawk Valley Rural Fire District	6/30/2023	Proportion	5.3	3.3	(109,672)	(68,286)	(20,693)	(20,693)	(20,693)	(20,693)	(6,207)	0	0
2758	Mohawk Valley Rural Fire District	6/30/2023	Contribution	5.3	3.3	2,356	1,466	445	445	445	445	131	0	0
2758	Mohawk Valley Rural Fire District	6/30/2022	Proportion	5.4	2.4	(97,760)	(43,448)	(18,104)	(18,104)	(18,104)	(7,240)	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2022	Contribution	5.4	2.4	(18,346)	(8,155)	(3,397)	(3,397)	(3,397)	(1,361)	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2021	Proportion	5.5	1.5	286,298	78,082	52,054	52,054	26,028	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2021	Contribution	5.5	1.5	(111,487)	(30,407)	(20,270)	(20,270)	(10,137)	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2020	Proportion	5.4	0.4	(74,140)	(5,490)	(13,730)	(5,490)	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2020	Contribution	5.4	0.4	(11,575)	(855)	(2,144)	(855)	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2019	Proportion	5.3	0.0	228,230	0	12,920	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2019	Contribution	5.3	0.0	(35,151)	0	(1,991)	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(37,585)	(30,625)	(6,960)	(6,960)	(6,960)	(6,960)	(6,960)	(2,785)	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	86,840	70,759	16,081	16,081	16,081	16,081	16,081	6,435	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(162,954)	(101,462)	(30,746)	(30,746)	(30,746)	(30,746)	(9,224)	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(26,788)	(16,680)	(5,054)	(5,054)	(5,054)	(5,054)	(1,518)	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	147,961	65,761	27,400	27,400	27,400	10,961	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(74,698)	(33,199)	(13,833)	(13,833)	(13,833)	(5,533)	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	20,126	5,490	3,659	3,659	1,831	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(89,086)	(24,298)	(16,197)	(16,197)	(8,101)	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	406,650	30,120	75,306	30,120	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(42,923)	(3,178)	(7,949)	(3,178)	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(223,444)	0	(12,649)	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	6,358	0	358	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2024	Proportion	5.4	4.4	(44,657)	(36,387)	(8,270)	(8,270)	(8,270)	(8,270)	(8,270)	(3,307)	0
2761	Clackamas River Water	6/30/2024	Contribution	5.4	4.4	144,153	117,458	26,695	26,695	26,695	26,695	26,695	10,678	0
2761	Clackamas River Water	6/30/2023	Proportion	5.3	3.3	(894,872)	(557,184)	(168,844)	(168,844)	(168,844)	(168,844)	(50,652)	0	0
2761	Clackamas River Water	6/30/2023	Contribution	5.3	3.3	111,806	69,616	21,095	21,095	21,095	21,095	6,331	0	0
2761	Clackamas River Water	6/30/2022	Proportion	5.4	2.4	72,686	32,306	13,460	13,460	13,460	5,386	0	0	0
2761	Clackamas River Water	6/30/2022	Contribution	5.4	2.4	(13,786)	(6,127)	(2,553)	(2,553)	(2,553)	(1,021)	0	0	0
2761	Clackamas River Water	6/30/2021	Proportion	5.5	1.5	(108,217)	(29,513)	(19,676)	(19,676)	(9,837)	0	0	0	0
2761	Clackamas River Water	6/30/2021	Contribution	5.5	1.5	(538,470)	(146,854)	(97,904)	(97,904)	(48,950)	0	0	0	0
2761	Clackamas River Water	6/30/2020	Proportion	5.4	0.4	68,658	5,088	12,714	5,088	0	0	0	0	0
2761	Clackamas River Water	6/30/2020	Contribution	5.4	0.4	242	17	45	17	0	0	0	0	0
2761	Clackamas River Water	6/30/2019	Proportion	5.3	0.0	(255,722)	0	(14,477)	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2019	Contribution	5.3	0.0	(29,782)	0	(1,687)	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2024	Proportion	5.4	4.4	165,332	134,715	30,617	30,617	30,617	30,617	30,617	12,247	0
2763	Junction City Fire Department	6/30/2024	Contribution	5.4	4.4	38,093	31,039	7,054	7,054	7,054	7,054	7,054	2,823	0
2763	Junction City Fire Department	6/30/2023	Proportion	5.3	3.3	54,263	33,787	10,238	10,238	10,238	10,238	3,073	0	0
2763	Junction City Fire Department	6/30/2023	Contribution	5.3	3.3	43,734	27,230	8,252	8,252	8,252	8,252	2,474	0	0
2763	Junction City Fire Department	6/30/2022	Proportion	5.4	2.4	94,880	42,170	17,570	17,570	17,570	7,030	0	0	0
2763	Junction City Fire Department	6/30/2022	Contribution	5.4	2.4	3,072	1,365	569	569	569	227	0	0	0
2763	Junction City Fire Department	6/30/2021	Proportion	5.5	1.5	190,139	51,855	34,571	34,571	17,284	0	0	0	0
2763	Junction City Fire Department	6/30/2021	Contribution	5.5	1.5	(70,055)	(19,107)	(12,737)	(12,737)	(6,370)	0	0	0	0
2763	Junction City Fire Department	6/30/2020	Proportion	5.4	0.4	151,400	11,215	28,037	11,215	0	0	0	0	0
2763	Junction City Fire Department	6/30/2020	Contribution	5.4	0.4	56,654	4,199	10,491	4,199	0	0	0	0	0
2763	Junction City Fire Department	6/30/2019	Proportion	5.3	0.0	(327,094)	0	(18,514)	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2019	Contribution	5.3	0.0	11,283	0	638	0	0	0	0	0	0
2765	Green Sanitary	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2022	Proportion	5.4	2.4	(368,360)	(163,715)	(68,215)	(68,215)	(68,215)	(27,285)	0	0	0
2765	Green Sanitary	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2765	Green Sanitary	6/30/2021	Proportion	5.5	1.5	(96,849)	(26,413)	(17,609)	(17,609)	(8,804)	0	0	0	0
2765	Green Sanitary	6/30/2021	Contribution	5.5	1.5	(93,713)	(25,557)	(17,039)	(17,039)	(8,518)	0	0	0	0
2765	Green Sanitary	6/30/2020	Proportion	5.4	0.4	(2,944)	(219)	(545)	(219)	0	0	0	0	0
2765	Green Sanitary	6/30/2020	Contribution	5.4	0.4	7,322	542	1,356	542	0	0	0	0	0
2765	Green Sanitary	6/30/2019	Proportion	5.3	0.0	(9,094)	0	(514)	0	0	0	0	0	0
2765	Green Sanitary	6/30/2019	Contribution	5.3	0.0	123	0	8	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2024	Proportion	5.4	4.4	12,160	9,908	2,252	2,252	2,252	2,252	2,252	900	0
2766	Southwest Lincoln County Water District	6/30/2024	Contribution	5.4	4.4	2,561	2,087	474	474	474	474	474	191	0
2766	Southwest Lincoln County Water District	6/30/2023	Proportion	5.3	3.3	(134,014)	(83,442)	(25,286)	(25,286)	(25,286)	(25,286)	(7,584)	0	0
2766	Southwest Lincoln County Water District	6/30/2023	Contribution	5.3	3.3	17,577	10,945	3,316	3,316	3,316	3,316	997	0	0
2766	Southwest Lincoln County Water District	6/30/2022	Proportion	5.4	2.4	218,292	97,020	40,424	40,424	40,424	16,172	0	0	0
2766	Southwest Lincoln County Water District	6/30/2022	Contribution	5.4	2.4	(7,178)	(3,191)	(1,329)	(1,329)	(1,329)	(533)	0	0	0
2766	Southwest Lincoln County Water District	6/30/2021	Proportion	5.5	1.5	(113,345)	(30,913)	(20,608)	(20,608)	(10,305)	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2021	Contribution	5.5	1.5	(25,526)	(6,962)	(4,641)	(4,641)	(2,321)	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2020	Proportion	5.4	0.4	30,192	2,237	5,591	2,237	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2020	Contribution	5.4	0.4	(6,331)	(471)	(1,172)	(471)	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2019	Proportion	5.3	0.0	(19,598)	0	(1,108)	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2019	Contribution	5.3	0.0	1,014	0	59	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2019	Proportion	5.3	0.0	(52,935)	0	(2,995)	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2768	Lake County Library District	6/30/2024	Proportion	5.4	4.4	30,770	25,072	5,698	5,698	5,698	5,698	5,698	2,280	0
2768	Lake County Library District	6/30/2024	Contribution	5.4	4.4	15,307	12,472	2,835	2,835	2,835	2,835	2,835	1,132	0
2768	Lake County Library District	6/30/2023	Proportion	5.3	3.3	(87,912)	(54,738)	(16,587)	(16,587)	(16,587)	(16,587)	(4,977)	0	0
2768	Lake County Library District	6/30/2023	Contribution	5.3	3.3	17,705	11,023	3,341	3,341	3,341	3,341	1,000	0	0
2768	Lake County Library District	6/30/2022	Proportion	5.4	2.4	(4,193)	(1,865)	(776)	(776)	(776)	(313)	0	0	0
2768	Lake County Library District	6/30/2022	Contribution	5.4	2.4	(1,059)	(471)	(196)	(196)	(196)	(79)	0	0	0
2768	Lake County Library District	6/30/2021	Proportion	5.5	1.5	(25,318)	(6,906)	(4,603)	(4,603)	(2,303)	0	0	0	0
2768	Lake County Library District	6/30/2021	Contribution	5.5	1.5	(16,518)	(4,506)	(3,003)	(3,003)	(1,503)	0	0	0	0
2768	Lake County Library District	6/30/2020	Proportion	5.4	0.4	(13,573)	(1,003)	(2,514)	(1,003)	0	0	0	0	0
2768	Lake County Library District	6/30/2020	Contribution	5.4	0.4	672	52	124	52	0	0	0	0	0
2768	Lake County Library District	6/30/2019	Proportion	5.3	0.0	6,658	0	378	0	0	0	0	0	0
2768	Lake County Library District	6/30/2019	Contribution	5.3	0.0	(6,898)	0	(388)	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2024	Proportion	5.4	4.4	(24,866)	(20,261)	(4,605)	(4,605)	(4,605)	(4,605)	(4,605)	(1,841)	0
2771	Harbor Water PUD	6/30/2024	Contribution	5.4	4.4	(15,788)	(12,864)	(2,924)	(2,924)	(2,924)	(2,924)	(2,924)	(1,168)	0
2771	Harbor Water PUD	6/30/2023	Proportion	5.3	3.3	22,611	14,079	4,266	4,266	4,266	4,266	1,281	0	0
2771	Harbor Water PUD	6/30/2023	Contribution	5.3	3.3	(22,164)	(13,800)	(4,182)	(4,182)	(4,182)	(4,182)	(1,254)	0	0
2771	Harbor Water PUD	6/30/2022	Proportion	5.4	2.4	46,205	20,537	8,556	8,556	8,556	3,425	0	0	0
2771	Harbor Water PUD	6/30/2022	Contribution	5.4	2.4	(30,300)	(13,467)	(5,611)	(5,611)	(5,611)	(2,245)	0	0	0
2771	Harbor Water PUD	6/30/2021	Proportion	5.5	1.5	(12,917)	(3,521)	(2,349)	(2,349)	(1,172)	0	0	0	0
2771	Harbor Water PUD	6/30/2021	Contribution	5.5	1.5	(66,114)	(18,030)	(12,021)	(12,021)	(6,009)	0	0	0	0
2771	Harbor Water PUD	6/30/2020	Proportion	5.4	0.4	147,927	10,957	27,394	10,957	0	0	0	0	0
2771	Harbor Water PUD	6/30/2020	Contribution	5.4	0.4	(33,895)	(2,510)	(6,277)	(2,510)	0	0	0	0	0
2771	Harbor Water PUD	6/30/2019	Proportion	5.3	0.0	125,655	0	7,115	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2019	Contribution	5.3	0.0	(19,185)	0	(1,085)	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2024	Proportion	5.4	4.4	2,693	2,194	499	499	499	499	499	198	0
2772	Umatilla County Soil & Water District	6/30/2024	Contribution	5.4	4.4	1,597	1,301	296	296	296	296	296	117	0
2772	Umatilla County Soil & Water District	6/30/2023	Proportion	5.3	3.3	(36,974)	(23,022)	(6,976)	(6,976)	(6,976)	(6,976)	(2,094)	0	0
2772	Umatilla County Soil & Water District	6/30/2023	Contribution	5.3	3.3	(1,103)	(687)	(208)	(208)	(208)	(208)	(63)	0	0
2772	Umatilla County Soil & Water District	6/30/2022	Proportion	5.4	2.4	(10,964)	(4,874)	(2,030)	(2,030)	(2,030)	(814)	0	0	0
2772	Umatilla County Soil & Water District	6/30/2022	Contribution	5.4	2.4	(5,037)	(2,238)	(933)	(933)	(933)	(372)	0	0	0
2772	Umatilla County Soil & Water District	6/30/2021	Proportion	5.5	1.5	(58,526)	(15,962)	(10,641)	(10,641)	(5,321)	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2021	Contribution	5.5	1.5	(23,057)	(6,289)	(4,192)	(4,192)	(2,097)	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2020	Proportion	5.4	0.4	(127,722)	(9,462)	(23,652)	(9,462)	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2020	Contribution	5.4	0.4	(15,956)	(1,181)	(2,955)	(1,181)	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2019	Proportion	5.3	0.0	207,987	0	11,772	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2019	Contribution	5.3	0.0	(34,321)	0	(1,941)	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2024	Proportion	5.4	4.4	314,257	256,061	58,196	58,196	58,196	58,196	58,196	23,277	0
2773	Housing Authority of Jackson County	6/30/2024	Contribution	5.4	4.4	151,801	123,690	28,111	28,111	28,111	28,111	28,111	11,246	0
2773	Housing Authority of Jackson County	6/30/2023	Proportion	5.3	3.3	(444,961)	(277,051)	(83,955)	(83,955)	(83,955)	(83,955)	(25,186)	0	0
2773	Housing Authority of Jackson County	6/30/2023	Contribution	5.3	3.3	181,073	112,743	34,165	34,165	34,165	34,165	10,248	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2773	Housing Authority of Jackson County	6/30/2022	Proportion	5.4	2.4	(512,729)	(227,879)	(94,950)	(94,950)	(94,950)	(37,979)	0	0	0
2773	Housing Authority of Jackson County	6/30/2022	Contribution	5.4	2.4	67,697	30,089	12,536	12,536	12,536	5,017	0	0	0
2773	Housing Authority of Jackson County	6/30/2021	Proportion	5.5	1.5	53,498	14,590	9,727	9,727	4,863	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2021	Contribution	5.5	1.5	(633,638)	(172,810)	(115,207)	(115,207)	(57,603)	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2020	Proportion	5.4	0.4	131,814	9,764	24,410	9,764	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2020	Contribution	5.4	0.4	779,645	57,750	144,379	57,750	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2019	Proportion	5.3	0.0	108,535	0	6,145	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2019	Contribution	5.3	0.0	(22,224)	0	(1,259)	0	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2024	Proportion	5.4	4.4	22,134	18,035	4,099	4,099	4,099	4,099	4,099	1,639	0
2774	Oregon Trail Library District	6/30/2024	Contribution	5.4	4.4	29,778	24,264	5,514	5,514	5,514	5,514	5,514	2,208	0
2774	Oregon Trail Library District	6/30/2023	Proportion	5.3	3.3	(33,542)	(20,884)	(6,329)	(6,329)	(6,329)	(6,329)	(1,897)	0	0
2774	Oregon Trail Library District	6/30/2023	Contribution	5.3	3.3	(5,206)	(3,242)	(982)	(982)	(982)	(982)	(296)	0	0
2774	Oregon Trail Library District	6/30/2022	Proportion	5.4	2.4	71,466	31,764	13,234	13,234	13,234	5,296	0	0	0
2774	Oregon Trail Library District	6/30/2022	Contribution	5.4	2.4	(2,879)	(1,280)	(533)	(533)	(533)	(214)	0	0	0
2774	Oregon Trail Library District	6/30/2021	Proportion	5.5	1.5	(13,551)	(3,695)	(2,464)	(2,464)	(1,231)	0	0	0	0
2774	Oregon Trail Library District	6/30/2021	Contribution	5.5	1.5	(39,245)	(10,705)	(7,135)	(7,135)	(3,570)	0	0	0	0
2774	Oregon Trail Library District	6/30/2020	Proportion	5.4	0.4	13,272	982	2,458	982	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2020	Contribution	5.4	0.4	(10,329)	(764)	(1,913)	(764)	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2019	Proportion	5.3	0.0	38,888	0	2,203	0	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2019	Contribution	5.3	0.0	(14,559)	0	(824)	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2024	Proportion	5.4	4.4	72,405	58,997	13,408	13,408	13,408	13,408	13,408	5,365	0
2776	Rainier Cemetery District	6/30/2024	Contribution	5.4	4.4	8,125	6,620	1,505	1,505	1,505	1,505	1,505	600	0
2776	Rainier Cemetery District	6/30/2023	Proportion	5.3	3.3	86,961	54,145	16,408	16,408	16,408	16,408	4,921	0	0
2776	Rainier Cemetery District	6/30/2023	Contribution	5.3	3.3	8,454	5,264	1,595	1,595	1,595	1,595	479	0	0
2776	Rainier Cemetery District	6/30/2022	Proportion	5.4	2.4	(58,014)	(25,785)	(10,743)	(10,743)	(10,743)	(4,299)	0	0	0
2776	Rainier Cemetery District	6/30/2022	Contribution	5.4	2.4	271	121	50	50	50	21	0	0	0
2776	Rainier Cemetery District	6/30/2021	Proportion	5.5	1.5	19,964	5,444	3,630	3,630	1,814	0	0	0	0
2776	Rainier Cemetery District	6/30/2021	Contribution	5.5	1.5	(15,342)	(4,186)	(2,789)	(2,789)	(1,397)	0	0	0	0
2776	Rainier Cemetery District	6/30/2020	Proportion	5.4	0.4	(292)	(22)	(54)	(22)	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2020	Contribution	5.4	0.4	(5,726)	(426)	(1,060)	(426)	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2019	Proportion	5.3	0.0	4,929	0	279	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2019	Contribution	5.3	0.0	(4,790)	0	(270)	0	0	0	0	0	0
2777	City of Newberg	6/30/2024	Proportion	5.4	4.4	529,184	431,187	97,997	97,997	97,997	97,997	97,997	39,199	0
2777	City of Newberg	6/30/2024	Contribution	5.4	4.4	49,362	40,221	9,141	9,141	9,141	9,141	9,141	3,657	0
2777	City of Newberg	6/30/2023	Proportion	5.3	3.3	(564,832)	(351,688)	(106,572)	(106,572)	(106,572)	(106,572)	(31,972)	0	0
2777	City of Newberg	6/30/2023	Contribution	5.3	3.3	161,121	100,321	30,400	30,400	30,400	30,400	9,121	0	0
2777	City of Newberg	6/30/2022	Proportion	5.4	2.4	292,139	129,839	54,100	54,100	54,100	21,639	0	0	0
2777	City of Newberg	6/30/2022	Contribution	5.4	2.4	(131,861)	(58,604)	(24,419)	(24,419)	(24,419)	(9,766)	0	0	0
2777	City of Newberg	6/30/2021	Proportion	5.5	1.5	329,596	89,888	59,927	59,927	29,961	0	0	0	0
2777	City of Newberg	6/30/2021	Contribution	5.5	1.5	(1,194,546)	(325,786)	(217,190)	(217,190)	(108,596)	0	0	0	0
2777	City of Newberg	6/30/2020	Proportion	5.4	0.4	(144,261)	(10,686)	(26,715)	(10,686)	0	0	0	0	0
2777	City of Newberg	6/30/2020	Contribution	5.4	0.4	(126,103)	(9,343)	(23,352)	(9,343)	0	0	0	0	0
2777	City of Newberg	6/30/2019	Proportion	5.3	0.0	1,128,349	0	63,869	0	0	0	0	0	0
2777	City of Newberg	6/30/2019	Contribution	5.3	0.0	(316,929)	0	(17,939)	0	0	0	0	0	0
2778	Mulino Water District 23	6/30/2024	Proportion	5.4	4.4	2,346	1,912	434	434	434	434	434	176	0
2778	Mulino Water District 23	6/30/2024	Contribution	5.4	4.4	11,193	9,120	2,073	2,073	2,073	2,073	2,073	828	0
2778	Mulino Water District 23	6/30/2023	Proportion	5.3	3.3	(11,087)	(6,903)	(2,092)	(2,092)	(2,092)	(2,092)	(627)	0	0
2778	Mulino Water District 23	6/30/2023	Contribution	5.3	3.3	6,137	3,821	1,158	1,158	1,158	1,158	347	0	0
2778	Mulino Water District 23	6/30/2022	Proportion	5.4	2.4	3,914	1,739	725	725	725	289	0	0	0
2778	Mulino Water District 23	6/30/2022	Contribution	5.4	2.4	3,147	1,398	583	583	583	232	0	0	0
2778	Mulino Water District 23	6/30/2021	Proportion	5.5	1.5	(3,894)	(1,062)	(708)	(708)	(354)	0	0	0	0
2778	Mulino Water District 23	6/30/2021	Contribution	5.5	1.5	(8,980)	(2,448)	(1,633)	(1,633)	(815)	0	0	0	0
2778	Mulino Water District 23	6/30/2020	Proportion	5.4	0.4	(191)	(16)	(35)	(16)	0	0	0	0	0
2778	Mulino Water District 23	6/30/2020	Contribution	5.4	0.4	3,431	256	635	256	0	0	0	0	0
2778	Mulino Water District 23	6/30/2019	Proportion	5.3	0.0	(9,781)	0	(556)	0	0	0	0	0	0
2778	Mulino Water District 23	6/30/2019	Contribution	5.3	0.0	(1,572)	0	(87)	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(18,297)	(14,909)	(3,388)	(3,388)	(3,388)	(3,388)	(3,388)	(1,357)	0
2779	Brownsville Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	32,236	26,266	5,970	5,970	5,970	5,970	5,970	2,386	0
2779	Brownsville Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(54,361)	(33,847)	(10,257)	(10,257)	(10,257)	(10,257)	(3,076)	0	0
2779	Brownsville Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	38,454	23,944	7,255	7,255	7,255	7,255	2,179	0	0
2779	Brownsville Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	(16,112)	(7,160)	(2,984)	(2,984)	(2,984)	(1,192)	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(12,167)	(5,408)	(2,253)	(2,253)	(2,253)	(902)	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	(20,640)	(5,628)	(3,753)	(3,753)	(1,875)	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(25,680)	(7,004)	(4,669)	(4,669)	(2,335)	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	46,793	3,468	8,665	3,468	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(15,293)	(1,133)	(2,832)	(1,133)	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(57,375)	0	(3,250)	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(3,476)	0	(196)	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2780	Nehalem Bay Health District	6/30/2023	Proportion	5.3	3.3	(72,772)	(45,310)	(13,731)	(13,731)	(13,731)	(13,731)	(4,117)	0	0
2780	Nehalem Bay Health District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2022	Proportion	5.4	2.4	11,551	5,134	2,139	2,139	2,139	856	0	0	0
2780	Nehalem Bay Health District	6/30/2022	Contribution	5.4	2.4	1,403	623	260	260	260	103	0	0	0
2780	Nehalem Bay Health District	6/30/2021	Proportion	5.5	1.5	63,743	17,383	11,590	11,590	5,793	0	0	0	0
2780	Nehalem Bay Health District	6/30/2021	Contribution	5.5	1.5	(4,511)	(1,231)	(820)	(820)	(411)	0	0	0	0
2780	Nehalem Bay Health District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2020	Contribution	5.4	0.4	4,636	341	859	341	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2019	Contribution	5.3	0.0	4,185	0	235	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2024	Proportion	5.4	4.4	(49,488)	(40,324)	(9,164)	(9,164)	(9,164)	(9,164)	(9,164)	(3,668)	0
2781	North Bend Coos-Curry Housing Authority	6/30/2024	Contribution	5.4	4.4	38,247	31,164	7,083	7,083	7,083	7,083	7,083	2,832	0
2781	North Bend Coos-Curry Housing Authority	6/30/2023	Proportion	5.3	3.3	(125,968)	(78,432)	(23,768)	(23,768)	(23,768)	(23,768)	(7,128)	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2023	Contribution	5.3	3.3	31,908	19,868	6,020	6,020	6,020	6,020	1,808	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2022	Proportion	5.4	2.4	110,944	49,309	20,545	20,545	20,545	8,219	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2022	Contribution	5.4	2.4	15,817	7,030	2,929	2,929	2,929	1,172	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2021	Proportion	5.5	1.5	141,096	38,480	25,654	25,654	12,826	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2021	Contribution	5.5	1.5	(80,563)	(21,971)	(14,648)	(14,648)	(7,323)	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2020	Proportion	5.4	0.4	44,189	3,274	8,183	3,274	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2020	Contribution	5.4	0.4	100,718	7,463	18,651	7,463	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2019	Proportion	5.3	0.0	133,914	0	7,579	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2019	Contribution	5.3	0.0	61,542	0	3,482	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2024	Proportion	5.4	4.4	(107,784)	(87,824)	(19,960)	(19,960)	(19,960)	(19,960)	(19,960)	(7,984)	0
2783	Tillamook Fire District	6/30/2024	Contribution	5.4	4.4	(14,780)	(12,043)	(2,737)	(2,737)	(2,737)	(2,737)	(2,737)	(1,095)	0
2783	Tillamook Fire District	6/30/2023	Proportion	5.3	3.3	(188,109)	(117,125)	(35,492)	(35,492)	(35,492)	(35,492)	(10,649)	0	0
2783	Tillamook Fire District	6/30/2023	Contribution	5.3	3.3	(20,115)	(12,525)	(3,795)	(3,795)	(3,795)	(3,795)	(1,140)	0	0
2783	Tillamook Fire District	6/30/2022	Proportion	5.4	2.4	18,196	8,086	3,370	3,370	3,370	1,346	0	0	0
2783	Tillamook Fire District	6/30/2022	Contribution	5.4	2.4	(27,512)	(12,227)	(5,095)	(5,095)	(5,095)	(2,037)	0	0	0
2783	Tillamook Fire District	6/30/2021	Proportion	5.5	1.5	113,206	30,874	20,583	20,583	10,291	0	0	0	0
2783	Tillamook Fire District	6/30/2021	Contribution	5.5	1.5	(60,156)	(16,408)	(10,937)	(10,937)	(5,471)	0	0	0	0
2783	Tillamook Fire District	6/30/2020	Proportion	5.4	0.4	(7,282)	(537)	(1,349)	(537)	0	0	0	0	0
2783	Tillamook Fire District	6/30/2020	Contribution	5.4	0.4	2,151	161	398	161	0	0	0	0	0
2783	Tillamook Fire District	6/30/2019	Proportion	5.3	0.0	78,145	0	4,425	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2019	Contribution	5.3	0.0	(12,933)	0	(733)	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2024	Proportion	5.4	4.4	(38,406)	(31,294)	(7,112)	(7,112)	(7,112)	(7,112)	(7,112)	(2,846)	0
2784	Eisenschmidt Pool	6/30/2024	Contribution	5.4	4.4	8,046	6,556	1,490	1,490	1,490	1,490	1,490	596	0
2784	Eisenschmidt Pool	6/30/2023	Proportion	5.3	3.3	(6,539)	(4,071)	(1,234)	(1,234)	(1,234)	(1,234)	(369)	0	0
2784	Eisenschmidt Pool	6/30/2023	Contribution	5.3	3.3	3,693	2,299	697	697	697	697	208	0	0
2784	Eisenschmidt Pool	6/30/2022	Proportion	5.4	2.4	(642)	(285)	(119)	(119)	(119)	(47)	0	0	0
2784	Eisenschmidt Pool	6/30/2022	Contribution	5.4	2.4	4,524	2,010	838	838	838	334	0	0	0
2784	Eisenschmidt Pool	6/30/2021	Proportion	5.5	1.5	(96,425)	(26,297)	(17,532)	(17,532)	(8,765)	0	0	0	0
2784	Eisenschmidt Pool	6/30/2021	Contribution	5.5	1.5	(27,415)	(7,475)	(4,985)	(4,985)	(2,490)	0	0	0	0
2784	Eisenschmidt Pool	6/30/2020	Proportion	5.4	0.4	(338)	(23)	(63)	(23)	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2020	Contribution	5.4	0.4	(13,110)	(970)	(2,428)	(970)	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2019	Proportion	5.3	0.0	21,839	0	1,234	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2019	Contribution	5.3	0.0	(9,230)	0	(520)	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2024	Proportion	5.4	4.4	(1,861)	(1,516)	(345)	(345)	(345)	(345)	(345)	(136)	0
2785	Fern Ridge Community Library	6/30/2024	Contribution	5.4	4.4	(5,380)	(4,384)	(996)	(996)	(996)	(996)	(996)	(400)	0
2785	Fern Ridge Community Library	6/30/2023	Proportion	5.3	3.3	(4,996)	(3,110)	(943)	(943)	(943)	(943)	(281)	0	0
2785	Fern Ridge Community Library	6/30/2023	Contribution	5.3	3.3	296	184	56	56	56	56	16	0	0
2785	Fern Ridge Community Library	6/30/2022	Proportion	5.4	2.4	51,567	22,920	9,549	9,549	9,549	3,822	0	0	0
2785	Fern Ridge Community Library	6/30/2022	Contribution	5.4	2.4	(14,985)	(6,660)	(2,775)	(2,775)	(2,775)	(1,110)	0	0	0
2785	Fern Ridge Community Library	6/30/2021	Proportion	5.5	1.5	35,908	9,792	6,529	6,529	3,263	0	0	0	0
2785	Fern Ridge Community Library	6/30/2021	Contribution	5.5	1.5	(28,093)	(7,661)	(5,108)	(5,108)	(2,553)	0	0	0	0
2785	Fern Ridge Community Library	6/30/2020	Proportion	5.4	0.4	46,470	3,440	8,606	3,440	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2020	Contribution	5.4	0.4	(15,096)	(1,116)	(2,796)	(1,116)	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2019	Proportion	5.3	0.0	30,072	0	1,702	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2019	Contribution	5.3	0.0	(11,246)	0	(636)	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(87,079)	(70,953)	(16,126)	(16,126)	(16,126)	(16,126)	(16,126)	(6,449)	0
2786	Seal Rock Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	72,542	59,108	13,434	13,434	13,434	13,434	13,434	5,372	0
2786	Seal Rock Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	5,464	3,402	1,031	1,031	1,031	1,031	309	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(1,402)	(872)	(265)	(265)	(265)	(265)	(77)	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	69,585	30,927	12,886	12,886	12,886	5,155	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	718	319	133	133	133	53	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	(140,870)	(38,418)	(25,613)	(25,613)	(12,805)	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(31,842)	(8,686)	(5,789)	(5,789)	(2,897)	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	144,715	10,720	26,799	10,720	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(49,872)	(3,692)	(9,236)	(3,692)	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	184,569	0	10,449	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(21,743)	0	(1,233)	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2788	Port of Hood River	6/30/2024	Proportion	5.4	4.4	(164,229)	(133,816)	(30,413)	(30,413)	(30,413)	(30,413)	(30,413)	(12,164)	0
2788	Port of Hood River	6/30/2024	Contribution	5.4	4.4	54,568	44,463	10,105	10,105	10,105	10,105	10,105	4,043	0
2788	Port of Hood River	6/30/2023	Proportion	5.3	3.3	225,593	140,463	42,565	42,565	42,565	42,565	12,768	0	0
2788	Port of Hood River	6/30/2023	Contribution	5.3	3.3	49,593	30,879	9,357	9,357	9,357	9,357	2,808	0	0
2788	Port of Hood River	6/30/2022	Proportion	5.4	2.4	(244,399)	(108,622)	(45,259)	(45,259)	(45,259)	(18,104)	0	0	0
2788	Port of Hood River	6/30/2022	Contribution	5.4	2.4	102,082	45,370	18,904	18,904	18,904	7,562	0	0	0
2788	Port of Hood River	6/30/2021	Proportion	5.5	1.5	48,879	13,331	8,887	8,887	4,444	0	0	0	0
2788	Port of Hood River	6/30/2021	Contribution	5.5	1.5	(138,055)	(37,651)	(25,101)	(25,101)	(12,550)	0	0	0	0
2788	Port of Hood River	6/30/2020	Proportion	5.4	0.4	123,982	9,182	22,960	9,182	0	0	0	0	0
2788	Port of Hood River	6/30/2020	Contribution	5.4	0.4	50,650	3,750	9,380	3,750	0	0	0	0	0
2788	Port of Hood River	6/30/2019	Proportion	5.3	0.0	104,878	0	5,938	0	0	0	0	0	0
2788	Port of Hood River	6/30/2019	Contribution	5.3	0.0	35,420	0	2,005	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2024	Proportion	5.4	4.4	(77,048)	(62,780)	(14,268)	(14,268)	(14,268)	(14,268)	(14,268)	(5,708)	0
2789	Farmers Irrigation District	6/30/2024	Contribution	5.4	4.4	(64,257)	(52,358)	(11,899)	(11,899)	(11,899)	(11,899)	(11,899)	(4,762)	0
2789	Farmers Irrigation District	6/30/2023	Proportion	5.3	3.3	162,579	101,229	30,675	30,675	30,675	30,675	9,204	0	0
2789	Farmers Irrigation District	6/30/2023	Contribution	5.3	3.3	(49,816)	(31,018)	(9,399)	(9,399)	(9,399)	(9,399)	(2,821)	0	0
2789	Farmers Irrigation District	6/30/2022	Proportion	5.4	2.4	(80,368)	(35,719)	(14,883)	(14,883)	(14,883)	(5,953)	0	0	0
2789	Farmers Irrigation District	6/30/2022	Contribution	5.4	2.4	(7,079)	(3,146)	(1,311)	(1,311)	(1,311)	(524)	0	0	0
2789	Farmers Irrigation District	6/30/2021	Proportion	5.5	1.5	(76,200)	(20,780)	(13,855)	(13,855)	(6,925)	0	0	0	0
2789	Farmers Irrigation District	6/30/2021	Contribution	5.5	1.5	(102,577)	(27,977)	(18,650)	(18,650)	(9,327)	0	0	0	0
2789	Farmers Irrigation District	6/30/2020	Proportion	5.4	0.4	108,287	8,022	20,053	8,022	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2020	Contribution	5.4	0.4	(51,474)	(3,814)	(9,532)	(3,814)	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2019	Proportion	5.3	0.0	23,553	0	1,333	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2019	Contribution	5.3	0.0	(39,509)	0	(2,234)	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2024	Proportion	5.4	4.4	(8,339)	(6,795)	(1,544)	(1,544)	(1,544)	(1,544)	(1,544)	(619)	0
2790	Silver Falls Library District	6/30/2024	Contribution	5.4	4.4	15,112	12,313	2,799	2,799	2,799	2,799	2,799	1,117	0
2790	Silver Falls Library District	6/30/2023	Proportion	5.3	3.3	(176,901)	(110,145)	(33,378)	(33,378)	(33,378)	(33,378)	(10,011)	0	0
2790	Silver Falls Library District	6/30/2023	Contribution	5.3	3.3	26,408	16,442	4,983	4,983	4,983	4,983	1,493	0	0
2790	Silver Falls Library District	6/30/2022	Proportion	5.4	2.4	68,100	30,267	12,611	12,611	12,611	5,045	0	0	0
2790	Silver Falls Library District	6/30/2022	Contribution	5.4	2.4	82,535	36,683	15,284	15,284	15,284	6,115	0	0	0
2790	Silver Falls Library District	6/30/2021	Proportion	5.5	1.5	(27,764)	(7,572)	(5,048)	(5,048)	(2,524)	0	0	0	0
2790	Silver Falls Library District	6/30/2021	Contribution	5.5	1.5	(70,816)	(19,312)	(12,876)	(12,876)	(6,436)	0	0	0	0
2790	Silver Falls Library District	6/30/2020	Proportion	5.4	0.4	10,884	804	2,016	804	0	0	0	0	0
2790	Silver Falls Library District	6/30/2020	Contribution	5.4	0.4	(11,338)	(838)	(2,100)	(838)	0	0	0	0	0
2790	Silver Falls Library District	6/30/2019	Proportion	5.3	0.0	73,795	0	4,175	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2019	Contribution	5.3	0.0	170,206	0	9,636	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2024	Proportion	5.4	4.4	275,857	224,772	51,085	51,085	51,085	51,085	51,085	20,432	0
2792	North Wasco County Parks And Recreation District	6/30/2024	Contribution	5.4	4.4	(5,006)	(4,079)	(927)	(927)	(927)	(927)	(927)	(371)	0
2792	North Wasco County Parks And Recreation District	6/30/2023	Proportion	5.3	3.3	10,443	6,503	1,970	1,970	1,970	1,970	593	0	0
2792	North Wasco County Parks And Recreation District	6/30/2023	Contribution	5.3	3.3	54,153	33,717	10,218	10,218	10,218	10,218	3,063	0	0
2792	North Wasco County Parks And Recreation District	6/30/2022	Proportion	5.4	2.4	(58,735)	(26,104)	(10,877)	(10,877)	(10,877)	(4,350)	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2022	Contribution	5.4	2.4	23,301	10,356	4,315	4,315	4,315	1,726	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2021	Proportion	5.5	1.5	62,342	17,002	11,335	11,335	5,667	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2021	Contribution	5.5	1.5	(50,747)	(13,839)	(9,227)	(9,227)	(4,612)	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2020	Proportion	5.4	0.4	28,958	2,143	5,363	2,143	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2020	Contribution	5.4	0.4	(10,835)	(805)	(2,006)	(805)	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2019	Proportion	5.3	0.0	(62,253)	0	(3,523)	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2019	Contribution	5.3	0.0	727	0	42	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2024	Proportion	5.4	4.4	4,742	3,864	878	878	878	878	878	352	0
2793	North Lincoln Fire & Rescue District 1	6/30/2024	Contribution	5.4	4.4	202,423	164,937	37,486	37,486	37,486	37,486	37,486	14,993	0
2793	North Lincoln Fire & Rescue District 1	6/30/2023	Proportion	5.3	3.3	(527,451)	(328,413)	(99,519)	(99,519)	(99,519)	(99,519)	(29,856)	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2023	Contribution	5.3	3.3	130,307	81,135	24,586	24,586	24,586	24,586	7,377	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2022	Proportion	5.4	2.4	1,045,237	464,551	193,562	193,562	193,562	77,427	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2022	Contribution	5.4	2.4	3,940	1,750	730	730	730	290	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2021	Proportion	5.5	1.5	216,071	58,927	39,286	39,286	19,641	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2021	Contribution	5.5	1.5	(233,084)	(63,568)	(42,379)	(42,379)	(21,189)	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2020	Proportion	5.4	0.4	(126,852)	(9,397)	(23,491)	(9,397)	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2020	Contribution	5.4	0.4	15,294	1,134	2,832	1,134	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2019	Proportion	5.3	0.0	841,739	0	47,644	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2019	Contribution	5.3	0.0	(75,534)	0	(4,274)	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(64,154)	(52,274)	(11,880)	(11,880)	(11,880)	(11,880)	(11,880)	(4,754)	0
2796	West Side Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	5,972	4,866	1,106	1,106	1,106	1,106	1,106	442	0
2796	West Side Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	100,821	62,775	19,023	19,023	19,023	19,023	5,706	0	0
2796	West Side Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(8,920)	(5,554)	(1,683)	(1,683)	(1,683)	(1,683)	(505)	0	0
2796	West Side Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	178,370	79,277	33,031	33,031	33,031	13,215	0	0	0
2796	West Side Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(11,321)	(5,033)	(2,096)	(2,096)	(2,096)	(841)	0	0	0
2796	West Side Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	13,841	3,773	2,517	2,517	1,256	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	4,335	1,183	788	788	395	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(16,992)	(1,257)	(3,147)	(1,257)	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	13,573	1,003	2,514	1,003	0	0	0	0	0

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Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2796	West Side Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	57,643	0	3,263	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	7,070	0	400	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2024	Proportion	5.4	4.4	100,503	81,891	18,612	18,612	18,612	18,612	18,612	7,443	0
2797	Vernonia Fire	6/30/2024	Contribution	5.4	4.4	(20,532)	(16,730)	(3,802)	(3,802)	(3,802)	(3,802)	(3,802)	(1,522)	0
2797	Vernonia Fire	6/30/2023	Proportion	5.3	3.3	79,698	49,624	15,037	15,037	15,037	15,037	4,513	0	0
2797	Vernonia Fire	6/30/2023	Contribution	5.3	3.3	9,000	5,604	1,698	1,698	1,698	1,698	510	0	0
2797	Vernonia Fire	6/30/2022	Proportion	5.4	2.4	(48,047)	(21,353)	(8,898)	(8,898)	(8,898)	(3,557)	0	0	0
2797	Vernonia Fire	6/30/2022	Contribution	5.4	2.4	7,048	3,133	1,305	1,305	1,305	523	0	0	0
2797	Vernonia Fire	6/30/2021	Proportion	5.5	1.5	130,657	35,633	23,756	23,756	11,877	0	0	0	0
2797	Vernonia Fire	6/30/2021	Contribution	5.5	1.5	(28,242)	(7,702)	(5,135)	(5,135)	(2,567)	0	0	0	0
2797	Vernonia Fire	6/30/2020	Proportion	5.4	0.4	(19,849)	(1,469)	(3,676)	(1,469)	0	0	0	0	0
2797	Vernonia Fire	6/30/2020	Contribution	5.4	0.4	25,865	1,915	4,790	1,915	0	0	0	0	0
2797	Vernonia Fire	6/30/2019	Proportion	5.3	0.0	(65,531)	0	(3,711)	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2019	Contribution	5.3	0.0	8,271	0	466	0	0	0	0	0	0
2798	Fairview Water District	6/30/2024	Proportion	5.4	4.4	(52,484)	(42,765)	(9,719)	(9,719)	(9,719)	(9,719)	(9,719)	(3,889)	0
2798	Fairview Water District	6/30/2024	Contribution	5.4	4.4	9,679	7,887	1,792	1,792	1,792	1,792	1,792	719	0
2798	Fairview Water District	6/30/2023	Proportion	5.3	3.3	(57,383)	(35,729)	(10,827)	(10,827)	(10,827)	(10,827)	(3,248)	0	0
2798	Fairview Water District	6/30/2023	Contribution	5.3	3.3	(2,462)	(1,532)	(465)	(465)	(465)	(465)	(137)	0	0
2798	Fairview Water District	6/30/2022	Proportion	5.4	2.4	69,049	30,688	12,787	12,787	12,787	5,114	0	0	0
2798	Fairview Water District	6/30/2022	Contribution	5.4	2.4	(15,571)	(6,919)	(2,884)	(2,884)	(2,884)	(1,151)	0	0	0
2798	Fairview Water District	6/30/2021	Proportion	5.5	1.5	5,115	1,395	930	930	465	0	0	0	0
2798	Fairview Water District	6/30/2021	Contribution	5.5	1.5	(15,003)	(4,091)	(2,728)	(2,728)	(1,363)	0	0	0	0
2798	Fairview Water District	6/30/2020	Proportion	5.4	0.4	1,040	75	193	75	0	0	0	0	0
2798	Fairview Water District	6/30/2020	Contribution	5.4	0.4	(2,598)	(193)	(481)	(193)	0	0	0	0	0
2798	Fairview Water District	6/30/2019	Proportion	5.3	0.0	52,498	0	2,973	0	0	0	0	0	0
2798	Fairview Water District	6/30/2019	Contribution	5.3	0.0	(7,227)	0	(407)	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2024	Proportion	5.4	4.4	141,612	115,388	26,224	26,224	26,224	26,224	26,224	10,492	0
2799	Sublimity Fire District	6/30/2024	Contribution	5.4	4.4	(5,570)	(4,539)	(1,031)	(1,031)	(1,031)	(1,031)	(1,031)	(415)	0
2799	Sublimity Fire District	6/30/2023	Proportion	5.3	3.3	(49,767)	(30,987)	(9,390)	(9,390)	(9,390)	(9,390)	(2,817)	0	0
2799	Sublimity Fire District	6/30/2023	Contribution	5.3	3.3	9,673	6,023	1,825	1,825	1,825	1,825	548	0	0
2799	Sublimity Fire District	6/30/2022	Proportion	5.4	2.4	33,485	14,882	6,201	6,201	6,201	2,480	0	0	0
2799	Sublimity Fire District	6/30/2022	Contribution	5.4	2.4	(12,057)	(5,358)	(2,233)	(2,233)	(2,233)	(892)	0	0	0
2799	Sublimity Fire District	6/30/2021	Proportion	5.5	1.5	12,750	3,478	2,318	2,318	1,160	0	0	0	0
2799	Sublimity Fire District	6/30/2021	Contribution	5.5	1.5	(28,740)	(7,840)	(5,225)	(5,225)	(2,615)	0	0	0	0
2799	Sublimity Fire District	6/30/2020	Proportion	5.4	0.4	(45,442)	(3,367)	(8,415)	(3,367)	0	0	0	0	0
2799	Sublimity Fire District	6/30/2020	Contribution	5.4	0.4	(7,307)	(542)	(1,353)	(542)	0	0	0	0	0
2799	Sublimity Fire District	6/30/2019	Proportion	5.3	0.0	45,974	0	2,604	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2019	Contribution	5.3	0.0	(18,156)	0	(1,026)	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(60,068)	(48,944)	(11,124)	(11,124)	(11,124)	(11,124)	(11,124)	(4,448)	0
2801	Coburg Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	47,752	38,909	8,843	8,843	8,843	8,843	8,843	3,537	0
2801	Coburg Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(108,747)	(67,711)	(20,518)	(20,518)	(20,518)	(20,518)	(6,157)	0	0
2801	Coburg Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	10,088	6,282	1,903	1,903	1,903	1,903	573	0	0
2801	Coburg Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	(23,075)	(10,256)	(4,273)	(4,273)	(4,273)	(1,710)	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(10,666)	(4,741)	(1,975)	(1,975)	(1,975)	(791)	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	26,323	7,179	4,786	4,786	2,393	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(62,859)	(17,143)	(11,429)	(11,429)	(5,714)	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	158,172	11,717	29,291	11,717	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(3,343)	(248)	(619)	(248)	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	60,906	0	3,446	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	3,227	0	182	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2024	Proportion	5.4	4.4	(10,828)	(8,823)	(2,005)	(2,005)	(2,005)	(2,005)	(2,005)	(803)	0
2802	Rural Road Assessment District 3	6/30/2024	Contribution	5.4	4.4	5,324	4,338	986	986	986	986	986	394	0
2802	Rural Road Assessment District 3	6/30/2023	Proportion	5.3	3.3	(23,996)	(14,940)	(4,528)	(4,528)	(4,528)	(4,528)	(1,356)	0	0
2802	Rural Road Assessment District 3	6/30/2023	Contribution	5.3	3.3	6,935	4,319	1,308	1,308	1,308	1,308	395	0	0
2802	Rural Road Assessment District 3	6/30/2022	Proportion	5.4	2.4	48,048	21,354	8,898	8,898	8,898	3,558	0	0	0
2802	Rural Road Assessment District 3	6/30/2022	Contribution	5.4	2.4	(1,839)	(816)	(341)	(341)	(341)	(134)	0	0	0
2802	Rural Road Assessment District 3	6/30/2021	Proportion	5.5	1.5	58,927	16,071	10,714	10,714	5,357	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2021	Contribution	5.5	1.5	(30,299)	(8,263)	(5,509)	(5,509)	(2,754)	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2020	Proportion	5.4	0.4	(54,496)	(4,036)	(10,092)	(4,036)	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2020	Contribution	5.4	0.4	551	41	102	41	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2019	Proportion	5.3	0.0	(100,860)	0	(5,710)	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2019	Contribution	5.3	0.0	(11,043)	0	(623)	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	605,244	493,162	112,082	112,082	112,082	112,082	112,082	44,834	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	64,895	52,877	12,018	12,018	12,018	12,018	12,018	4,805	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(152,903)	(95,203)	(28,850)	(28,850)	(28,850)	(28,850)	(8,653)	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(28,469)	(17,725)	(5,372)	(5,372)	(5,372)	(5,372)	(1,609)	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	313,833	139,482	58,117	58,117	58,117	23,248	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	118,548	52,689	21,953	21,953	21,953	8,783	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2803	Southwestern Polk County Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(205,759)	(167,655)	(38,104)	(38,104)	(38,104)	(38,104)	(38,104)	(15,239)	0
2804	Aurora Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	91,615	74,649	16,966	16,966	16,966	16,966	16,966	6,785	0
2804	Aurora Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(102,607)	(63,887)	(19,360)	(19,360)	(19,360)	(19,360)	(5,807)	0	0
2804	Aurora Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	37,274	23,208	7,033	7,033	7,033	7,033	2,109	0	0
2804	Aurora Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	550,507	244,669	101,946	101,946	101,946	40,777	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(36,459)	(16,203)	(6,752)	(6,752)	(6,752)	(2,699)	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	236,652	64,540	43,028	43,028	21,512	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(79,568)	(21,700)	(14,467)	(14,467)	(7,233)	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	163,978	12,148	30,366	12,148	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(53,489)	(3,964)	(9,905)	(3,964)	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	318,135	0	18,010	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(50,423)	0	(2,853)	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2024	Proportion	5.4	4.4	1,710	1,393	317	317	317	317	317	125	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2024	Contribution	5.4	4.4	64	52	12	12	12	12	12	4	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2023	Proportion	5.3	3.3	(3,264)	(2,032)	(616)	(616)	(616)	(616)	(184)	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2023	Contribution	5.3	3.3	513	319	97	97	97	97	28	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2022	Proportion	5.4	2.4	6,734	2,993	1,247	1,247	1,247	499	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2022	Contribution	5.4	2.4	(152)	(68)	(28)	(28)	(28)	(12)	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2021	Proportion	5.5	1.5	(273)	(73)	(50)	(50)	(23)	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2021	Contribution	5.5	1.5	(3,765)	(1,025)	(685)	(685)	(340)	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2020	Proportion	5.4	0.4	3,791	281	702	281	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2020	Contribution	5.4	0.4	(767)	(57)	(142)	(57)	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2019	Proportion	5.3	0.0	31,830	0	1,800	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2019	Contribution	5.3	0.0	(893)	0	(53)	0	0	0	0	0	0
2808	Lifeways	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2024	Proportion	5.4	4.4	15,358	12,514	2,844	2,844	2,844	2,844	2,844	1,138	0
2809	Juntura Road District 4	6/30/2024	Contribution	5.4	4.4	(1,565)	(1,275)	(290)	(290)	(290)	(290)	(290)	(115)	0
2809	Juntura Road District 4	6/30/2023	Proportion	5.3	3.3	(47,810)	(29,768)	(9,021)	(9,021)	(9,021)	(9,021)	(2,705)	0	0
2809	Juntura Road District 4	6/30/2023	Contribution	5.3	3.3	2,316	1,442	437	437	437	437	131	0	0
2809	Juntura Road District 4	6/30/2022	Proportion	5.4	2.4	8,201	3,644	1,519	1,519	1,519	606	0	0	0
2809	Juntura Road District 4	6/30/2022	Contribution	5.4	2.4	(9,594)	(4,263)	(1,777)	(1,777)	(1,777)	(709)	0	0	0
2809	Juntura Road District 4	6/30/2021	Proportion	5.5	1.5	(7,338)	(2,002)	(1,334)	(1,334)	(668)	0	0	0	0
2809	Juntura Road District 4	6/30/2021	Contribution	5.5	1.5	(7,850)	(2,142)	(1,427)	(1,427)	(715)	0	0	0	0
2809	Juntura Road District 4	6/30/2020	Proportion	5.4	0.4	40,983	3,038	7,589	3,038	0	0	0	0	0
2809	Juntura Road District 4	6/30/2020	Contribution	5.4	0.4	3,840	285	711	285	0	0	0	0	0
2809	Juntura Road District 4	6/30/2019	Proportion	5.3	0.0	(19,334)	0	(1,094)	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2019	Contribution	5.3	0.0	10,426	0	591	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2024	Proportion	5.4	4.4	(10,310)	(8,401)	(1,909)	(1,909)	(1,909)	(1,909)	(1,909)	(765)	0
2810	Sutherlin Water Control District	6/30/2024	Contribution	5.4	4.4	215	175	40	40	40	40	40	15	0
2810	Sutherlin Water Control District	6/30/2023	Proportion	5.3	3.3	(14,728)	(9,170)	(2,779)	(2,779)	(2,779)	(2,779)	(833)	0	0
2810	Sutherlin Water Control District	6/30/2023	Contribution	5.3	3.3	(816)	(508)	(154)	(154)	(154)	(154)	(46)	0	0
2810	Sutherlin Water Control District	6/30/2022	Proportion	5.4	2.4	7,938	3,528	1,470	1,470	1,470	588	0	0	0
2810	Sutherlin Water Control District	6/30/2022	Contribution	5.4	2.4	(2,704)	(1,201)	(501)	(501)	(501)	(199)	0	0	0
2810	Sutherlin Water Control District	6/30/2021	Proportion	5.5	1.5	(17,793)	(4,853)	(3,235)	(3,235)	(1,618)	0	0	0	0
2810	Sutherlin Water Control District	6/30/2021	Contribution	5.5	1.5	(15,710)	(4,286)	(2,856)	(2,856)	(1,430)	0	0	0	0
2810	Sutherlin Water Control District	6/30/2020	Proportion	5.4	0.4	(1,408)	(103)	(261)	(103)	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2020	Contribution	5.4	0.4	(8,285)	(615)	(1,534)	(615)	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2019	Proportion	5.3	0.0	19,478	0	1,103	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2019	Contribution	5.3	0.0	(5,858)	0	(333)	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2024	Proportion	5.4	4.4	996,079	811,620	184,459	184,459	184,459	184,459	184,459	73,784	0
2811	Mid-Columbia Center For Living	6/30/2024	Contribution	5.4	4.4	337,656	275,127	62,529	62,529	62,529	62,529	62,529	25,011	0
2811	Mid-Columbia Center For Living	6/30/2023	Proportion	5.3	3.3	738,440	459,784	139,328	139,328	139,328	139,328	41,800	0	0
2811	Mid-Columbia Center For Living	6/30/2023	Contribution	5.3	3.3	284,337	177,041	53,648	53,648	53,648	53,648	16,097	0	0
2811	Mid-Columbia Center For Living	6/30/2022	Proportion	5.4	2.4	(588,899)	(261,734)	(109,055)	(109,055)	(109,055)	(43,624)	0	0	0
2811	Mid-Columbia Center For Living	6/30/2022	Contribution	5.4	2.4	154,149	68,511	28,546	28,546	28,546	11,419	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2811	Mid-Columbia Center For Living	6/30/2021	Proportion	5.5	1.5	(2,791,437)	(761,301)	(507,534)	(507,534)	(253,767)	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2021	Contribution	5.5	1.5	(899,279)	(245,259)	(163,505)	(163,505)	(81,754)	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2020	Proportion	5.4	0.4	(172,455)	(12,775)	(31,936)	(12,775)	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2020	Contribution	5.4	0.4	(403,025)	(29,855)	(74,634)	(29,855)	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2019	Proportion	5.3	0.0	(487,130)	0	(27,575)	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2019	Contribution	5.3	0.0	(321,749)	0	(18,214)	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2023	Contribution	5.3	3.3	31	19	6	6	6	6	1	0	0
2814	The Job Council	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2021	Contribution	5.5	1.5	5,719	1,559	1,040	1,040	519	0	0	0	0
2814	The Job Council	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2019	Contribution	5.3	0.0	1,648	0	93	0	0	0	0	0	0
2815	Hermiston Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2815	Hermiston Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	1,372	1,118	254	254	254	254	254	102	0
2816	Odell Sanitary District	6/30/2024	Proportion	5.4	4.4	(12,290)	(10,014)	(2,276)	(2,276)	(2,276)	(2,276)	(2,276)	(910)	0
2816	Odell Sanitary District	6/30/2024	Contribution	5.4	4.4	8,442	6,879	1,563	1,563	1,563	1,563	1,563	627	0
2816	Odell Sanitary District	6/30/2023	Proportion	5.3	3.3	(50,696)	(31,566)	(9,565)	(9,565)	(9,565)	(9,565)	(2,871)	0	0
2816	Odell Sanitary District	6/30/2023	Contribution	5.3	3.3	12,942	8,058	2,442	2,442	2,442	2,442	732	0	0
2816	Odell Sanitary District	6/30/2022	Proportion	5.4	2.4	37,653	16,734	6,973	6,973	6,973	2,788	0	0	0
2816	Odell Sanitary District	6/30/2022	Contribution	5.4	2.4	559	247	104	104	104	39	0	0	0
2816	Odell Sanitary District	6/30/2021	Proportion	5.5	1.5	8,491	2,315	1,544	1,544	771	0	0	0	0
2816	Odell Sanitary District	6/30/2021	Contribution	5.5	1.5	(47,649)	(12,997)	(8,663)	(8,663)	(4,334)	0	0	0	0
2816	Odell Sanitary District	6/30/2020	Proportion	5.4	0.4	(175)	(15)	(32)	(15)	0	0	0	0	0
2816	Odell Sanitary District	6/30/2020	Contribution	5.4	0.4	(631)	(46)	(117)	(46)	0	0	0	0	0
2816	Odell Sanitary District	6/30/2019	Proportion	5.3	0.0	(24,451)	0	(1,386)	0	0	0	0	0	0
2816	Odell Sanitary District	6/30/2019	Contribution	5.3	0.0	(7,318)	0	(413)	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2024	Proportion	5.4	4.4	44,097	35,931	8,166	8,166	8,166	8,166	8,166	3,267	0
2817	Wickiup Water District	6/30/2024	Contribution	5.4	4.4	(10,753)	(8,762)	(1,991)	(1,991)	(1,991)	(1,991)	(1,991)	(798)	0
2817	Wickiup Water District	6/30/2023	Proportion	5.3	3.3	(19,213)	(11,963)	(3,625)	(3,625)	(3,625)	(3,625)	(1,088)	0	0
2817	Wickiup Water District	6/30/2023	Contribution	5.3	3.3	16,770	10,442	3,164	3,164	3,164	3,164	950	0	0
2817	Wickiup Water District	6/30/2022	Proportion	5.4	2.4	37,004	16,445	6,853	6,853	6,853	2,739	0	0	0
2817	Wickiup Water District	6/30/2022	Contribution	5.4	2.4	33	15	6	6	6	3	0	0	0
2817	Wickiup Water District	6/30/2021	Proportion	5.5	1.5	1,710	466	311	311	155	0	0	0	0
2817	Wickiup Water District	6/30/2021	Contribution	5.5	1.5	(31,326)	(8,542)	(5,696)	(5,696)	(2,846)	0	0	0	0
2817	Wickiup Water District	6/30/2020	Proportion	5.4	0.4	87,971	6,516	16,291	6,516	0	0	0	0	0
2817	Wickiup Water District	6/30/2020	Contribution	5.4	0.4	(8,444)	(624)	(1,564)	(624)	0	0	0	0	0
2817	Wickiup Water District	6/30/2019	Proportion	5.3	0.0	223	0	13	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2019	Contribution	5.3	0.0	202	0	12	0	0	0	0	0	0
2818	Netarts Water District	6/30/2024	Proportion	5.4	4.4	(66,882)	(54,496)	(12,386)	(12,386)	(12,386)	(12,386)	(12,386)	(4,952)	0
2818	Netarts Water District	6/30/2024	Contribution	5.4	4.4	3,388	2,761	627	627	627	627	627	253	0
2818	Netarts Water District	6/30/2023	Proportion	5.3	3.3	159,853	99,531	30,161	30,161	30,161	30,161	9,048	0	0
2818	Netarts Water District	6/30/2023	Contribution	5.3	3.3	(8,684)	(5,408)	(1,638)	(1,638)	(1,638)	(1,638)	(494)	0	0
2818	Netarts Water District	6/30/2022	Proportion	5.4	2.4	(82,795)	(36,799)	(15,332)	(15,332)	(15,332)	(6,135)	0	0	0
2818	Netarts Water District	6/30/2022	Contribution	5.4	2.4	21,927	9,744	4,061	4,061	4,061	1,622	0	0	0
2818	Netarts Water District	6/30/2021	Proportion	5.5	1.5	80,849	22,049	14,700	14,700	7,349	0	0	0	0
2818	Netarts Water District	6/30/2021	Contribution	5.5	1.5	(30,528)	(8,324)	(5,551)	(5,551)	(2,773)	0	0	0	0
2818	Netarts Water District	6/30/2020	Proportion	5.4	0.4	9,754	724	1,806	724	0	0	0	0	0
2818	Netarts Water District	6/30/2020	Contribution	5.4	0.4	8,433	623	1,562	623	0	0	0	0	0
2818	Netarts Water District	6/30/2019	Proportion	5.3	0.0	(16,824)	0	(954)	0	0	0	0	0	0
2818	Netarts Water District	6/30/2019	Contribution	5.3	0.0	7,799	0	439	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2024	Proportion	5.4	4.4	(70,440)	(57,396)	(13,044)	(13,044)	(13,044)	(13,044)	(13,044)	(5,220)	0
2819	Harrisburg Fire and Rescue	6/30/2024	Contribution	5.4	4.4	27,780	22,636	5,144	5,144	5,144	5,144	5,144	2,060	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2023	Proportion	5.3	3.3	(202,536)	(126,108)	(38,214)	(38,214)	(38,214)	(38,214)	(11,466)	0	0
2819	Harrisburg Fire and Rescue	6/30/2023	Contribution	5.3	3.3	(11,461)	(7,137)	(2,162)	(2,162)	(2,162)	(2,162)	(651)	0	0
2819	Harrisburg Fire and Rescue	6/30/2022	Proportion	5.4	2.4	85,246	37,888	15,786	15,786	15,786	6,316	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2022	Contribution	5.4	2.4	(37,479)	(16,656)	(6,941)	(6,941)	(6,941)	(2,774)	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2021	Proportion	5.5	1.5	213,265	58,165	38,775	38,775	19,390	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2021	Contribution	5.5	1.5	(66,532)	(18,144)	(12,097)	(12,097)	(6,047)	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2020	Proportion	5.4	0.4	112,126	8,306	20,764	8,306	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2020	Contribution	5.4	0.4	21,146	1,566	3,916	1,566	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2019	Proportion	5.3	0.0	(85,954)	0	(4,864)	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2019	Contribution	5.3	0.0	3,156	0	181	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2024	Proportion	5.4	4.4	24,604	20,048	4,556	4,556	4,556	4,556	4,556	1,824	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2024	Contribution	5.4	4.4	(28,868)	(23,522)	(5,346)	(5,346)	(5,346)	(5,346)	(5,346)	(2,138)	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2023	Proportion	5.3	3.3	237,712	148,010	44,851	44,851	44,851	44,851	13,457	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2023	Contribution	5.3	3.3	(24,532)	(15,274)	(4,629)	(4,629)	(4,629)	(4,629)	(1,387)	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2022	Proportion	5.4	2.4	43,120	19,165	7,985	7,985	7,985	3,195	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2022	Contribution	5.4	2.4	(33,836)	(15,038)	(6,266)	(6,266)	(6,266)	(2,506)	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2021	Proportion	5.5	1.5	264,109	72,029	48,020	48,020	24,009	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2021	Contribution	5.5	1.5	(126,132)	(34,400)	(22,933)	(22,933)	(11,467)	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2020	Proportion	5.4	0.4	(28,677)	(2,122)	(5,311)	(2,122)	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2020	Contribution	5.4	0.4	(57,682)	(4,272)	(10,682)	(4,272)	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2019	Proportion	5.3	0.0	345,587	0	19,562	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2019	Contribution	5.3	0.0	(65,193)	0	(3,688)	0	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2024	Proportion	5.4	4.4	(7,162)	(5,836)	(1,326)	(1,326)	(1,326)	(1,326)	(1,326)	(532)	0
2821	Tillamook County Soil And Water Conservation District	6/30/2024	Contribution	5.4	4.4	7,639	6,224	1,415	1,415	1,415	1,415	1,415	564	0
2821	Tillamook County Soil And Water Conservation District	6/30/2023	Proportion	5.3	3.3	6,806	4,238	1,284	1,284	1,284	1,284	386	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2023	Contribution	5.3	3.3	7,500	4,670	1,415	1,415	1,415	1,415	425	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2022	Proportion	5.4	2.4	(39,226)	(17,434)	(7,264)	(7,264)	(7,264)	(2,906)	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2022	Contribution	5.4	2.4	12,134	5,393	2,247	2,247	2,247	899	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2021	Proportion	5.5	1.5	(36,562)	(9,970)	(6,648)	(6,648)	(3,322)	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2021	Contribution	5.5	1.5	(9,465)	(2,581)	(1,721)	(1,721)	(860)	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2020	Proportion	5.4	0.4	(56,358)	(4,173)	(10,437)	(4,173)	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2020	Contribution	5.4	0.4	2,920	215	541	215	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2019	Proportion	5.3	0.0	20,487	0	1,162	0	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2019	Contribution	5.3	0.0	3,988	0	228	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2024	Contribution	5.4	4.4	54,585	44,477	10,108	10,108	10,108	10,108	10,108	4,045	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2023	Contribution	5.3	3.3	37,980	23,648	7,166	7,166	7,166	7,166	2,150	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2022	Contribution	5.4	2.4	35,045	15,575	6,490	6,490	6,490	2,595	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2021	Contribution	5.5	1.5	34,508	9,412	6,274	6,274	3,138	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2020	Contribution	5.4	0.4	30,348	2,248	5,620	2,248	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2024	Proportion	5.4	4.4	47,962	39,080	8,882	8,882	8,882	8,882	8,882	3,552	0
2823	Lyons Fire District	6/30/2024	Contribution	5.4	4.4	(5,979)	(4,872)	(1,107)	(1,107)	(1,107)	(1,107)	(1,107)	(444)	0
2823	Lyons Fire District	6/30/2023	Proportion	5.3	3.3	(237,753)	(148,035)	(44,859)	(44,859)	(44,859)	(44,859)	(13,458)	0	0
2823	Lyons Fire District	6/30/2023	Contribution	5.3	3.3	(1,217)	(757)	(230)	(230)	(230)	(230)	(67)	0	0
2823	Lyons Fire District	6/30/2022	Proportion	5.4	2.4	191,223	84,987	35,412	35,412	35,412	14,163	0	0	0
2823	Lyons Fire District	6/30/2022	Contribution	5.4	2.4	(28,773)	(12,789)	(5,328)	(5,328)	(5,328)	(2,133)	0	0	0
2823	Lyons Fire District	6/30/2021	Proportion	5.5	1.5	(1,863)	(507)	(339)	(339)	(168)	0	0	0	0
2823	Lyons Fire District	6/30/2021	Contribution	5.5	1.5	(38,963)	(10,627)	(7,084)	(7,084)	(3,543)	0	0	0	0
2823	Lyons Fire District	6/30/2020	Proportion	5.4	0.4	75,888	5,623	14,053	5,623	0	0	0	0	0
2823	Lyons Fire District	6/30/2020	Contribution	5.4	0.4	3,958	293	733	293	0	0	0	0	0
2823	Lyons Fire District	6/30/2019	Proportion	5.3	0.0	113,473	0	6,423	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2019	Contribution	5.3	0.0	6,469	0	364	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2024	Proportion	5.4	4.4	(32,290)	(26,310)	(5,980)	(5,980)	(5,980)	(5,980)	(5,980)	(2,390)	0
2824	Glide Fire Department	6/30/2024	Contribution	5.4	4.4	6,647	5,416	1,231	1,231	1,231	1,231	1,231	492	0
2824	Glide Fire Department	6/30/2023	Proportion	5.3	3.3	(48,353)	(30,107)	(9,123)	(9,123)	(9,123)	(9,123)	(2,738)	0	0
2824	Glide Fire Department	6/30/2023	Contribution	5.3	3.3	1,121	697	212	212	212	212	61	0	0
2824	Glide Fire Department	6/30/2022	Proportion	5.4	2.4	81,095	36,041	15,018	15,018	15,018	6,005	0	0	0
2824	Glide Fire Department	6/30/2022	Contribution	5.4	2.4	(6,943)	(3,085)	(1,286)	(1,286)	(1,286)	(513)	0	0	0
2824	Glide Fire Department	6/30/2021	Proportion	5.5	1.5	4,555	1,243	828	828	415	0	0	0	0
2824	Glide Fire Department	6/30/2021	Contribution	5.5	1.5	(20,132)	(5,492)	(3,660)	(3,660)	(1,832)	0	0	0	0
2824	Glide Fire Department	6/30/2020	Proportion	5.4	0.4	11,299	839	2,092	839	0	0	0	0	0
2824	Glide Fire Department	6/30/2020	Contribution	5.4	0.4	(1,808)	(133)	(335)	(133)	0	0	0	0	0
2824	Glide Fire Department	6/30/2019	Proportion	5.3	0.0	(1,896)	0	(106)	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2019	Contribution	5.3	0.0	(3,995)	0	(225)	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2024	Proportion	5.4	4.4	561,725	457,702	104,023	104,023	104,023	104,023	104,023	41,610	0
2825	Northern Oregon Corrections	6/30/2024	Contribution	5.4	4.4	(207,977)	(169,463)	(38,514)	(38,514)	(38,514)	(38,514)	(38,514)	(15,407)	0
2825	Northern Oregon Corrections	6/30/2023	Proportion	5.3	3.3	36,808	22,918	6,945	6,945	6,945	6,945	2,083	0	0
2825	Northern Oregon Corrections	6/30/2023	Contribution	5.3	3.3	(46,668)	(29,058)	(8,805)	(8,805)	(8,805)	(8,805)	(2,643)	0	0
2825	Northern Oregon Corrections	6/30/2022	Proportion	5.4	2.4	(494,883)	(219,948)	(91,645)	(91,645)	(91,645)	(36,658)	0	0	0
2825	Northern Oregon Corrections	6/30/2022	Contribution	5.4	2.4	(128,719)	(57,208)	(23,837)	(23,837)	(23,837)	(9,534)	0	0	0
2825	Northern Oregon Corrections	6/30/2021	Proportion	5.5	1.5	866,788	236,396	157,598	157,598	78,798	0	0	0	0
2825	Northern Oregon Corrections	6/30/2021	Contribution	5.5	1.5	(823,256)	(224,524)	(149,683)	(149,683)	(74,841)	0	0	0	0
2825	Northern Oregon Corrections	6/30/2020	Proportion	5.4	0.4	(347,667)	(25,752)	(64,383)	(25,752)	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2020	Contribution	5.4	0.4	(75,175)	(5,570)	(13,921)	(5,570)	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2019	Proportion	5.3	0.0	320,813	0	18,158	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2019	Contribution	5.3	0.0	(278,785)	0	(15,780)	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2024	Proportion	5.4	4.4	5,093	4,150	943	943	943	943	943	378	0
2826	Wasco County Soil-Water Conservation District	6/30/2024	Contribution	5.4	4.4	1,825	1,487	338	338	338	338	338	135	0
2826	Wasco County Soil-Water Conservation District	6/30/2023	Proportion	5.3	3.3	35,921	22,365	6,778	6,778	6,778	6,778	2,031	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2023	Contribution	5.3	3.3	7,791	4,851	1,470	1,470	1,470	1,470	441	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2022	Proportion	5.4	2.4	46,432	20,635	8,599	8,599	8,599	3,437	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2022	Contribution	5.4	2.4	8,040	3,573	1,489	1,489	1,489	595	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2021	Proportion	5.5	1.5	(44,951)	(12,259)	(8,173)	(8,173)	(4,086)	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2021	Contribution	5.5	1.5	(59,435)	(16,211)	(10,806)	(10,806)	(5,405)	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2020	Proportion	5.4	0.4	169,418	12,548	31,374	12,548	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2020	Contribution	5.4	0.4	(21,560)	(1,595)	(3,993)	(1,595)	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2019	Proportion	5.3	0.0	40,217	0	2,277	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2019	Contribution	5.3	0.0	(11,216)	0	(636)	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2024	Proportion	5.4	4.4	(108,517)	(88,421)	(20,096)	(20,096)	(20,096)	(20,096)	(20,096)	(8,037)	0
2828	Deschutes Public Library District	6/30/2024	Contribution	5.4	4.4	312,016	254,235	57,781	57,781	57,781	57,781	57,781	23,111	0
2828	Deschutes Public Library District	6/30/2023	Proportion	5.3	3.3	(118,668)	(73,888)	(22,390)	(22,390)	(22,390)	(22,390)	(6,718)	0	0
2828	Deschutes Public Library District	6/30/2023	Contribution	5.3	3.3	275,438	171,500	51,969	51,969	51,969	51,969	15,593	0	0
2828	Deschutes Public Library District	6/30/2022	Proportion	5.4	2.4	(109,700)	(48,755)	(20,315)	(20,315)	(20,315)	(8,125)	0	0	0
2828	Deschutes Public Library District	6/30/2022	Contribution	5.4	2.4	170,370	75,720	31,550	31,550	31,550	12,620	0	0	0
2828	Deschutes Public Library District	6/30/2021	Proportion	5.5	1.5	306,409	83,565	55,711	55,711	27,854	0	0	0	0
2828	Deschutes Public Library District	6/30/2021	Contribution	5.5	1.5	(498,001)	(135,817)	(90,546)	(90,546)	(45,271)	0	0	0	0
2828	Deschutes Public Library District	6/30/2020	Proportion	5.4	0.4	301,392	22,327	55,813	22,327	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2020	Contribution	5.4	0.4	237,660	17,605	44,011	17,605	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2019	Proportion	5.3	0.0	(39,459)	0	(2,234)	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2019	Contribution	5.3	0.0	113,448	0	6,423	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	36,281	29,562	6,719	6,719	6,719	6,719	6,719	2,686	0
2829	Hubbard Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	(18,974)	(15,460)	(3,514)	(3,514)	(3,514)	(3,514)	(3,514)	(1,404)	0
2829	Hubbard Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	35,057	21,827	6,615	6,615	6,615	6,615	1,982	0	0
2829	Hubbard Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(22,757)	(14,169)	(4,294)	(4,294)	(4,294)	(4,294)	(1,287)	0	0
2829	Hubbard Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	109,453	48,646	20,269	20,269	20,269	8,108	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(27,931)	(12,415)	(5,172)	(5,172)	(5,172)	(2,071)	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	232,220	63,332	42,222	42,222	21,110	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(56,686)	(15,458)	(10,307)	(10,307)	(5,151)	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	98,325	7,285	18,208	7,285	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	1,049	79	194	79	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	66,632	0	3,772	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	122,766	0	6,951	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	8,065	6,571	1,494	1,494	1,494	1,494	1,494	595	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	(22,147)	(18,046)	(4,101)	(4,101)	(4,101)	(4,101)	(4,101)	(1,642)	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(12,575)	(7,829)	(2,373)	(2,373)	(2,373)	(2,373)	(710)	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(5,296)	(3,298)	(999)	(999)	(999)	(999)	(301)	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	(56,419)	(25,075)	(10,448)	(10,448)	(10,448)	(4,179)	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	195	87	36	36	36	15	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	(212,060)	(57,836)	(38,556)	(38,556)	(19,280)	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(46,040)	(12,556)	(8,371)	(8,371)	(4,185)	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	341,360	25,285	63,215	25,285	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(58,555)	(4,335)	(10,844)	(4,335)	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(60,722)	0	(3,437)	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	57,415	0	3,250	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2831	Oregon Advanced Technology Consortium, Inc	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2022	Proportion	5.4	2.4	(190,202)	(84,533)	(35,223)	(35,223)	(35,223)	(14,087)	0	0	0
2832	Careoregon	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2021	Proportion	5.5	1.5	211,979	57,811	38,542	38,542	19,269	0	0	0	0
2832	Careoregon	6/30/2021	Contribution	5.5	1.5	(51,031)	(13,919)	(9,278)	(9,278)	(4,641)	0	0	0	0
2832	Careoregon	6/30/2020	Proportion	5.4	0.4	(878)	(63)	(163)	(63)	0	0	0	0	0
2832	Careoregon	6/30/2020	Contribution	5.4	0.4	33,063	2,448	6,123	2,448	0	0	0	0	0
2832	Careoregon	6/30/2019	Proportion	5.3	0.0	742	0	42	0	0	0	0	0	0
2832	Careoregon	6/30/2019	Contribution	5.3	0.0	19,978	0	1,128	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	376,843	307,057	69,786	69,786	69,786	69,786	69,786	27,913	0
2833	Boardman Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	143,038	116,549	26,489	26,489	26,489	26,489	26,489	10,593	0
2833	Boardman Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(146,564)	(91,256)	(27,654)	(27,654)	(27,654)	(27,654)	(8,294)	0	0
2833	Boardman Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	128,881	80,247	24,317	24,317	24,317	24,317	7,296	0	0
2833	Boardman Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	183,426	81,522	33,968	33,968	33,968	13,586	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(41,665)	(18,517)	(7,716)	(7,716)	(7,716)	(3,085)	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	492,061	134,197	89,466	89,466	44,731	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(147,271)	(40,163)	(26,777)	(26,777)	(13,386)	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(71,707)	(5,312)	(13,279)	(5,312)	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	43,021	3,186	7,967	3,186	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	4,638	0	263	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	22,303	0	1,263	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	401,611	327,239	74,372	74,372	74,372	74,372	74,372	29,751	0
2834	Crescent Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	13,929	11,350	2,579	2,579	2,579	2,579	2,579	1,034	0
2834	Crescent Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(294,651)	(183,461)	(55,595)	(55,595)	(55,595)	(55,595)	(16,676)	0	0
2834	Crescent Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	63,473	39,521	11,976	11,976	11,976	11,976	3,593	0	0
2834	Crescent Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	70,256	31,226	13,010	13,010	13,010	5,206	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(12,274)	(5,455)	(2,273)	(2,273)	(2,273)	(909)	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	(61,382)	(16,742)	(11,160)	(11,160)	(5,582)	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(36,897)	(10,061)	(6,709)	(6,709)	(3,352)	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(71,980)	(5,330)	(13,330)	(5,330)	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	(16,017)	(1,187)	(2,966)	(1,187)	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	230,728	0	13,058	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(26,152)	0	(1,482)	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2024	Proportion	5.4	4.4	(76,726)	(62,517)	(14,209)	(14,209)	(14,209)	(14,209)	(14,209)	(5,681)	0
2835	North Clackamas County Water Commission	6/30/2024	Contribution	5.4	4.4	127,687	104,041	23,646	23,646	23,646	23,646	23,646	9,457	0
2835	North Clackamas County Water Commission	6/30/2023	Proportion	5.3	3.3	(84,036)	(52,324)	(15,856)	(15,856)	(15,856)	(15,856)	(4,756)	0	0
2835	North Clackamas County Water Commission	6/30/2023	Contribution	5.3	3.3	166,319	103,557	31,381	31,381	31,381	31,381	9,414	0	0
2835	North Clackamas County Water Commission	6/30/2022	Proportion	5.4	2.4	(10,182)	(4,524)	(1,886)	(1,886)	(1,886)	(752)	0	0	0
2835	North Clackamas County Water Commission	6/30/2022	Contribution	5.4	2.4	(7,278)	(3,234)	(1,348)	(1,348)	(1,348)	(538)	0	0	0
2835	North Clackamas County Water Commission	6/30/2021	Proportion	5.5	1.5	200,083	54,567	36,379	36,379	18,188	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2021	Contribution	5.5	1.5	(102,876)	(28,056)	(18,705)	(18,705)	(9,351)	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2020	Proportion	5.4	0.4	21,631	1,601	4,006	1,601	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2020	Contribution	5.4	0.4	(14,810)	(1,095)	(2,743)	(1,095)	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2019	Proportion	5.3	0.0	(5,511)	0	(311)	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2019	Contribution	5.3	0.0	(12,583)	0	(713)	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2019	Contribution	5.3	0.0	1,392	0	77	0	0	0	0	0	0
2837	NORCOM	6/30/2024	Proportion	5.4	4.4	(67,917)	(55,340)	(12,577)	(12,577)	(12,577)	(12,577)	(12,577)	(5,032)	0
2837	NORCOM	6/30/2024	Contribution	5.4	4.4	41,487	33,804	7,683	7,683	7,683	7,683	7,683	3,072	0
2837	NORCOM	6/30/2023	Proportion	5.3	3.3	(625,260)	(389,312)	(117,974)	(117,974)	(117,974)	(117,974)	(35,390)	0	0
2837	NORCOM	6/30/2023	Contribution	5.3	3.3	39,296	24,468	7,414	7,414	7,414	7,414	2,226	0	0
2837	NORCOM	6/30/2022	Proportion	5.4	2.4	265,278	117,900	49,126	49,126	49,126	19,648	0	0	0
2837	NORCOM	6/30/2022	Contribution	5.4	2.4	(65,819)	(29,252)	(12,189)	(12,189)	(12,189)	(4,874)	0	0	0
2837	NORCOM	6/30/2021	Proportion	5.5	1.5	175,889	47,969	31,980	31,980	15,989	0	0	0	0
2837	NORCOM	6/30/2021	Contribution	5.5	1.5	(272,072)	(74,200)	(49,468)	(49,468)	(24,732)	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2837	NORCOM	6/30/2020	Proportion	5.4	0.4	(24,824)	(1,839)	(4,597)	(1,839)	0	0	0	0	0
2837	NORCOM	6/30/2020	Contribution	5.4	0.4	(16,901)	(1,251)	(3,130)	(1,251)	0	0	0	0	0
2837	NORCOM	6/30/2019	Proportion	5.3	0.0	(62,454)	0	(3,534)	0	0	0	0	0	0
2837	NORCOM	6/30/2019	Contribution	5.3	0.0	(66,647)	0	(3,772)	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2024	Proportion	5.4	4.4	(7,036)	(5,733)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(521)	0
2838	High Desert Parks & Recreation District	6/30/2024	Contribution	5.4	4.4	272	222	50	50	50	50	50	22	0
2838	High Desert Parks & Recreation District	6/30/2023	Proportion	5.3	3.3	26,332	16,396	4,968	4,968	4,968	4,968	1,492	0	0
2838	High Desert Parks & Recreation District	6/30/2023	Contribution	5.3	3.3	263	163	50	50	50	50	13	0	0
2838	High Desert Parks & Recreation District	6/30/2022	Proportion	5.4	2.4	(16,577)	(7,367)	(3,070)	(3,070)	(3,070)	(1,227)	0	0	0
2838	High Desert Parks & Recreation District	6/30/2022	Contribution	5.4	2.4	2,058	915	381	381	381	153	0	0	0
2838	High Desert Parks & Recreation District	6/30/2021	Proportion	5.5	1.5	12,529	3,417	2,278	2,278	1,139	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2021	Contribution	5.5	1.5	(10,687)	(2,915)	(1,943)	(1,943)	(972)	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2020	Proportion	5.4	0.4	(9,663)	(718)	(1,789)	(718)	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2020	Contribution	5.4	0.4	839	64	155	64	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2019	Proportion	5.3	0.0	(2,638)	0	(148)	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2019	Contribution	5.3	0.0	(1,456)	0	(81)	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2024	Proportion	5.4	4.4	(15,293)	(12,461)	(2,832)	(2,832)	(2,832)	(2,832)	(2,832)	(1,133)	0
2839	North Morrow Vector Control District	6/30/2024	Contribution	5.4	4.4	17,562	14,310	3,252	3,252	3,252	3,252	3,252	1,302	0
2839	North Morrow Vector Control District	6/30/2023	Proportion	5.3	3.3	(32,797)	(20,421)	(6,188)	(6,188)	(6,188)	(6,188)	(1,857)	0	0
2839	North Morrow Vector Control District	6/30/2023	Contribution	5.3	3.3	11,011	6,855	2,078	2,078	2,078	2,078	621	0	0
2839	North Morrow Vector Control District	6/30/2022	Proportion	5.4	2.4	575	257	106	106	106	45	0	0	0
2839	North Morrow Vector Control District	6/30/2022	Contribution	5.4	2.4	4,594	2,041	851	851	851	339	0	0	0
2839	North Morrow Vector Control District	6/30/2021	Proportion	5.5	1.5	10,686	2,914	1,943	1,943	971	0	0	0	0
2839	North Morrow Vector Control District	6/30/2021	Contribution	5.5	1.5	(22,045)	(6,013)	(4,008)	(4,008)	(2,005)	0	0	0	0
2839	North Morrow Vector Control District	6/30/2020	Proportion	5.4	0.4	7,625	565	1,412	565	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2020	Contribution	5.4	0.4	7,490	555	1,387	555	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2019	Proportion	5.3	0.0	(10,566)	0	(596)	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2019	Contribution	5.3	0.0	1,954	0	109	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	467,865	381,223	86,642	86,642	86,642	86,642	86,642	34,655	0
2840	Cannon Beach Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	149,109	121,496	27,613	27,613	27,613	27,613	27,613	11,044	0
2840	Cannon Beach Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(124,554)	(77,552)	(23,501)	(23,501)	(23,501)	(23,501)	(7,049)	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	105,704	65,816	19,944	19,944	19,944	19,944	5,984	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	351,351	156,156	65,065	65,065	65,065	26,026	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(476)	(212)	(88)	(88)	(88)	(36)	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	291,729	79,561	53,042	53,042	26,519	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(25,821)	(7,041)	(4,695)	(4,695)	(2,346)	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(116,129)	(8,604)	(21,505)	(8,604)	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	28,476	2,111	5,273	2,111	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	23,973	0	1,358	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	11,844	0	669	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2024	Proportion	5.4	4.4	(30,702)	(25,016)	(5,686)	(5,686)	(5,686)	(5,686)	(5,686)	(2,272)	0
2841	Jefferson County Soil & Water Conservation District	6/30/2024	Contribution	5.4	4.4	15,748	12,832	2,916	2,916	2,916	2,916	2,916	1,168	0
2841	Jefferson County Soil & Water Conservation District	6/30/2023	Proportion	5.3	3.3	(33,488)	(20,852)	(6,318)	(6,318)	(6,318)	(6,318)	(1,898)	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2023	Contribution	5.3	3.3	7,943	4,945	1,499	1,499	1,499	1,499	448	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2022	Proportion	5.4	2.4	(2,805)	(1,248)	(519)	(519)	(519)	(210)	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2022	Contribution	5.4	2.4	7,678	3,412	1,422	1,422	1,422	568	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2021	Proportion	5.5	1.5	31,255	8,523	5,683	5,683	2,840	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2021	Contribution	5.5	1.5	(24,023)	(6,551)	(4,368)	(4,368)	(2,183)	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2020	Proportion	5.4	0.4	50,602	3,747	9,371	3,747	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2020	Contribution	5.4	0.4	13,631	1,011	2,524	1,011	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2019	Proportion	5.3	0.0	(56,674)	0	(3,209)	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2019	Contribution	5.3	0.0	7,120	0	405	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2024	Proportion	5.4	4.4	22,993	18,735	4,258	4,258	4,258	4,258	4,258	1,703	0
2842	Tualatin Valley Water District	6/30/2024	Contribution	5.4	4.4	(265,425)	(216,272)	(49,153)	(49,153)	(49,153)	(49,153)	(49,153)	(19,660)	0
2842	Tualatin Valley Water District	6/30/2023	Proportion	5.3	3.3	1,898,718	1,182,220	358,249	358,249	358,249	358,249	107,473	0	0
2842	Tualatin Valley Water District	6/30/2023	Contribution	5.3	3.3	210,599	131,127	39,736	39,736	39,736	39,736	11,919	0	0
2842	Tualatin Valley Water District	6/30/2022	Proportion	5.4	2.4	(2,243,735)	(997,217)	(415,506)	(415,506)	(415,506)	(166,205)	0	0	0
2842	Tualatin Valley Water District	6/30/2022	Contribution	5.4	2.4	119,231	52,991	22,080	22,080	22,080	8,831	0	0	0
2842	Tualatin Valley Water District	6/30/2021	Proportion	5.5	1.5	1,655,196	451,416	300,945	300,945	150,471	0	0	0	0
2842	Tualatin Valley Water District	6/30/2021	Contribution	5.5	1.5	(1,742,026)	(475,098)	(316,732)	(316,732)	(158,366)	0	0	0	0
2842	Tualatin Valley Water District	6/30/2020	Proportion	5.4	0.4	374,974	27,774	69,440	27,774	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2020	Contribution	5.4	0.4	(193,134)	(14,304)	(35,766)	(14,304)	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2019	Proportion	5.3	0.0	(5,114,138)	0	(289,478)	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2019	Contribution	5.3	0.0	10,437,837	0	590,822	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	121,309	98,844	22,465	22,465	22,465	22,465	22,465	8,984	0
2843	Yachats Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	6,345	5,170	1,175	1,175	1,175	1,175	1,175	470	0
2843	Yachats Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(146,973)	(91,511)	(27,731)	(27,731)	(27,731)	(27,731)	(8,318)	0	0
2843	Yachats Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	33,620	20,934	6,343	6,343	6,343	6,343	1,905	0	0
2843	Yachats Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	(48,957)	(21,759)	(9,066)	(9,066)	(9,066)	(3,627)	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(10,621)	(4,720)	(1,967)	(1,967)	(1,967)	(786)	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2021	Proportion	5.5	1.5	94,600	25,800	17,200	17,200	8,600	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(117,217)	(31,969)	(21,312)	(21,312)	(10,657)	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	3,136	231	581	231	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	2,365	175	438	175	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(112,023)	0	(6,343)	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(19,513)	0	(1,103)	0	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2024	Proportion	5.4	4.4	(293,935)	(239,503)	(54,432)	(54,432)	(54,432)	(54,432)	(54,432)	(21,775)	0
2844	Crook County Rural Fire Protection District 1	6/30/2024	Contribution	5.4	4.4	125,233	102,042	23,191	23,191	23,191	23,191	23,191	9,278	0
2844	Crook County Rural Fire Protection District 1	6/30/2023	Proportion	5.3	3.3	(336,846)	(209,734)	(63,556)	(63,556)	(63,556)	(63,556)	(19,066)	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2023	Contribution	5.3	3.3	113,126	70,436	21,345	21,345	21,345	21,345	6,401	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2022	Proportion	5.4	2.4	(131,822)	(58,589)	(24,411)	(24,411)	(24,411)	(9,767)	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2022	Contribution	5.4	2.4	15,398	6,845	2,851	2,851	2,851	1,143	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2021	Proportion	5.5	1.5	549,650	149,906	99,936	99,936	49,970	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2021	Contribution	5.5	1.5	(611,882)	(166,878)	(111,251)	(111,251)	(55,627)	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2020	Proportion	5.4	0.4	647,338	47,953	119,877	47,953	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2020	Contribution	5.4	0.4	13,366	991	2,475	991	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2019	Proportion	5.3	0.0	(131,106)	0	(7,421)	0	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2019	Contribution	5.3	0.0	(11,749)	0	(664)	0	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2024	Proportion	5.4	4.4	286,370	233,339	53,031	53,031	53,031	53,031	53,031	21,215	0
2845	Sunrise Water Authority	6/30/2024	Contribution	5.4	4.4	8,073	6,578	1,495	1,495	1,495	1,495	1,495	598	0
2845	Sunrise Water Authority	6/30/2023	Proportion	5.3	3.3	(81,461)	(50,721)	(15,370)	(15,370)	(15,370)	(15,370)	(4,611)	0	0
2845	Sunrise Water Authority	6/30/2023	Contribution	5.3	3.3	49,455	30,793	9,331	9,331	9,331	9,331	2,800	0	0
2845	Sunrise Water Authority	6/30/2022	Proportion	5.4	2.4	(317,204)	(140,981)	(58,741)	(58,741)	(58,741)	(23,499)	0	0	0
2845	Sunrise Water Authority	6/30/2022	Contribution	5.4	2.4	(11,817)	(5,253)	(2,188)	(2,188)	(2,188)	(877)	0	0	0
2845	Sunrise Water Authority	6/30/2021	Proportion	5.5	1.5	348,382	95,014	63,342	63,342	31,672	0	0	0	0
2845	Sunrise Water Authority	6/30/2021	Contribution	5.5	1.5	(133,292)	(36,352)	(24,235)	(24,235)	(12,117)	0	0	0	0
2845	Sunrise Water Authority	6/30/2020	Proportion	5.4	0.4	(231,244)	(17,129)	(42,823)	(17,129)	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2020	Contribution	5.4	0.4	217,085	16,080	40,201	16,080	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2019	Proportion	5.3	0.0	(759,911)	0	(43,016)	0	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2019	Contribution	5.3	0.0	1,646,133	0	93,178	0	0	0	0	0	0
2846	Jefferson County Library District	6/30/2024	Proportion	5.4	4.4	10,506	8,560	1,946	1,946	1,946	1,946	1,946	776	0
2846	Jefferson County Library District	6/30/2024	Contribution	5.4	4.4	10,232	8,337	1,895	1,895	1,895	1,895	1,895	757	0
2846	Jefferson County Library District	6/30/2023	Proportion	5.3	3.3	40,328	25,110	7,609	7,609	7,609	7,609	2,283	0	0
2846	Jefferson County Library District	6/30/2023	Contribution	5.3	3.3	9,458	5,888	1,785	1,785	1,785	1,785	533	0	0
2846	Jefferson County Library District	6/30/2022	Proportion	5.4	2.4	56,741	25,217	10,508	10,508	10,508	4,201	0	0	0
2846	Jefferson County Library District	6/30/2022	Contribution	5.4	2.4	11,597	5,153	2,148	2,148	2,148	857	0	0	0
2846	Jefferson County Library District	6/30/2021	Proportion	5.5	1.5	223,418	60,934	40,621	40,621	20,313	0	0	0	0
2846	Jefferson County Library District	6/30/2021	Contribution	5.5	1.5	(33,736)	(9,200)	(6,134)	(6,134)	(3,066)	0	0	0	0
2846	Jefferson County Library District	6/30/2020	Proportion	5.4	0.4	(107,369)	(7,954)	(19,883)	(7,954)	0	0	0	0	0
2846	Jefferson County Library District	6/30/2020	Contribution	5.4	0.4	97,951	7,256	18,139	7,256	0	0	0	0	0
2846	Jefferson County Library District	6/30/2019	Proportion	5.3	0.0	(110,048)	0	(6,228)	0	0	0	0	0	0
2846	Jefferson County Library District	6/30/2019	Contribution	5.3	0.0	(6,146)	0	(346)	0	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2024	Proportion	5.4	4.4	(218,691)	(178,193)	(40,498)	(40,498)	(40,498)	(40,498)	(40,498)	(16,201)	0
2847	Sweet Home Fire and Ambulance District	6/30/2024	Contribution	5.4	4.4	232,934	189,798	43,136	43,136	43,136	43,136	43,136	17,254	0
2847	Sweet Home Fire and Ambulance District	6/30/2023	Proportion	5.3	3.3	(335,895)	(209,143)	(63,376)	(63,376)	(63,376)	(63,376)	(19,015)	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2023	Contribution	5.3	3.3	63,534	39,558	11,988	11,988	11,988	11,988	3,594	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2022	Proportion	5.4	2.4	254,346	113,043	47,101	47,101	47,101	18,841	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2022	Contribution	5.4	2.4	(4,732)	(2,104)	(876)	(876)	(876)	(352)	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2021	Proportion	5.5	1.5	84,023	22,915	15,277	15,277	7,638	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2021	Contribution	5.5	1.5	(255,620)	(69,716)	(46,476)	(46,476)	(23,240)	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2020	Proportion	5.4	0.4	38,658	2,863	7,159	2,863	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2020	Contribution	5.4	0.4	23,413	1,733	4,336	1,733	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2019	Proportion	5.3	0.0	(168,193)	0	(9,518)	0	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2019	Contribution	5.3	0.0	(56,151)	0	(3,176)	0	0	0	0	0	0
2848	Lane Transit District	6/30/2024	Proportion	5.4	4.4	(72)	(59)	(13)	(13)	(13)	(13)	(13)	(7)	0
2848	Lane Transit District	6/30/2024	Contribution	5.4	4.4	(446)	(363)	(83)	(83)	(83)	(83)	(83)	(31)	0
2848	Lane Transit District	6/30/2023	Proportion	5.3	3.3	(380)	(236)	(72)	(72)	(72)	(72)	(20)	0	0
2848	Lane Transit District	6/30/2023	Contribution	5.3	3.3	(395)	(245)	(75)	(75)	(75)	(75)	(20)	0	0
2848	Lane Transit District	6/30/2022	Proportion	5.4	2.4	3	0	1	0	0	0	0	0	0
2848	Lane Transit District	6/30/2022	Contribution	5.4	2.4	(431)	(191)	(80)	(80)	(80)	(31)	0	0	0
2848	Lane Transit District	6/30/2021	Proportion	5.5	1.5	(47)	(11)	(9)	(9)	(2)	0	0	0	0
2848	Lane Transit District	6/30/2021	Contribution	5.5	1.5	(726)	(198)	(132)	(132)	(66)	0	0	0	0
2848	Lane Transit District	6/30/2020	Proportion	5.4	0.4	(84)	(4)	(16)	(4)	0	0	0	0	0
2848	Lane Transit District	6/30/2020	Contribution	5.4	0.4	(395)	(30)	(73)	(30)	0	0	0	0	0
2848	Lane Transit District	6/30/2019	Proportion	5.3	0.0	10	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2019	Contribution	5.3	0.0	(432)	0	(22)	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2024	Proportion	5.4	4.4	30,427	24,792	5,635	5,635	5,635	5,635	5,635	2,252	0
2849	Lebanon Aquatic District	6/30/2024	Contribution	5.4	4.4	707	576	131	131	131	131	131	52	0
2849	Lebanon Aquatic District	6/30/2023	Proportion	5.3	3.3	(53,787)	(33,491)	(10,148)	(10,148)	(10,148)	(10,148)	(3,047)	0	0
2849	Lebanon Aquatic District	6/30/2023	Contribution	5.3	3.3	9,145	5,695	1,725	1,725	1,725	1,725	520	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2022	Proportion	5.4	2.4	38,757	17,226	7,177	7,177	7,177	2,872	0	0	0
2849	Lebanon Aquatic District	6/30/2022	Contribution	5.4	2.4	(7,276)	(3,235)	(1,347)	(1,347)	(1,347)	(541)	0	0	0
2849	Lebanon Aquatic District	6/30/2021	Proportion	5.5	1.5	(1,448)	(396)	(263)	(263)	(133)	0	0	0	0
2849	Lebanon Aquatic District	6/30/2021	Contribution	5.5	1.5	(64,606)	(17,618)	(11,747)	(11,747)	(5,871)	0	0	0	0
2849	Lebanon Aquatic District	6/30/2020	Proportion	5.4	0.4	112,402	8,327	20,815	8,327	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2020	Contribution	5.4	0.4	(17,413)	(1,288)	(3,225)	(1,288)	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2019	Proportion	5.3	0.0	(58,279)	0	(3,299)	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2019	Contribution	5.3	0.0	(1,008)	0	(58)	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	15	9	3	3	3	3	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(7,620)	(565)	(1,411)	(565)	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(66,777)	0	(3,782)	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(322)	0	(17)	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2024	Proportion	5.4	4.4	(162,922)	(132,751)	(30,171)	(30,171)	(30,171)	(30,171)	(30,171)	(12,067)	0
2852	Ochoco Irrigation District	6/30/2024	Contribution	5.4	4.4	6,774	5,520	1,254	1,254	1,254	1,254	1,254	504	0
2852	Ochoco Irrigation District	6/30/2023	Proportion	5.3	3.3	67,862	42,254	12,804	12,804	12,804	12,804	3,842	0	0
2852	Ochoco Irrigation District	6/30/2023	Contribution	5.3	3.3	(20,747)	(12,917)	(3,915)	(3,915)	(3,915)	(3,915)	(1,172)	0	0
2852	Ochoco Irrigation District	6/30/2022	Proportion	5.4	2.4	(20,329)	(9,034)	(3,765)	(3,765)	(3,765)	(1,504)	0	0	0
2852	Ochoco Irrigation District	6/30/2022	Contribution	5.4	2.4	(4,154)	(1,847)	(769)	(769)	(769)	(309)	0	0	0
2852	Ochoco Irrigation District	6/30/2021	Proportion	5.5	1.5	18,005	4,909	3,274	3,274	1,635	0	0	0	0
2852	Ochoco Irrigation District	6/30/2021	Contribution	5.5	1.5	(102,522)	(27,962)	(18,640)	(18,640)	(9,322)	0	0	0	0
2852	Ochoco Irrigation District	6/30/2020	Proportion	5.4	0.4	(43,112)	(3,192)	(7,984)	(3,192)	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2020	Contribution	5.4	0.4	(16,019)	(1,189)	(2,966)	(1,189)	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2019	Proportion	5.3	0.0	37,154	0	2,104	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2019	Contribution	5.3	0.0	(43,133)	0	(2,443)	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	13,467	10,973	2,494	2,494	2,494	2,494	2,494	997	0
2853	Mill City Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(91,134)	(56,744)	(17,195)	(17,195)	(17,195)	(17,195)	(5,159)	0	0
2853	Mill City Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	7,743	4,821	1,461	1,461	1,461	1,461	438	0	0
2853	Mill City Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	3,634	1,615	673	673	673	269	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	(2,882)	(1,280)	(534)	(534)	(534)	(212)	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	5,905	1,609	1,074	1,074	535	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(8,852)	(2,416)	(1,609)	(1,609)	(807)	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	5,853	433	1,084	433	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	1,910	140	354	140	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(5,563)	0	(313)	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	1,324	0	74	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2855	Harney Hospital	6/30/2024	Proportion	5.4	4.4	(2,422,772)	(1,974,111)	(448,661)	(448,661)	(448,661)	(448,661)	(448,661)	(179,467)	0
2855	Harney Hospital	6/30/2024	Contribution	5.4	4.4	25,377	20,678	4,699	4,699	4,699	4,699	4,699	1,882	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2855	Harney Hospital	6/30/2023	Proportion	5.3	3.3	(624,724)	(388,980)	(117,872)	(117,872)	(117,872)	(117,872)	(35,364)	0	0
2855	Harney Hospital	6/30/2023	Contribution	5.3	3.3	13,272	8,264	2,504	2,504	2,504	2,504	752	0	0
2855	Harney Hospital	6/30/2022	Proportion	5.4	2.4	285,186	126,750	52,812	52,812	52,812	21,126	0	0	0
2855	Harney Hospital	6/30/2022	Contribution	5.4	2.4	(101,658)	(45,180)	(18,826)	(18,826)	(18,826)	(7,528)	0	0	0
2855	Harney Hospital	6/30/2021	Proportion	5.5	1.5	(334,899)	(91,335)	(60,891)	(60,891)	(30,444)	0	0	0	0
2855	Harney Hospital	6/30/2021	Contribution	5.5	1.5	(2,244,970)	(612,266)	(408,176)	(408,176)	(204,090)	0	0	0	0
2855	Harney Hospital	6/30/2020	Proportion	5.4	0.4	(359,002)	(26,592)	(66,482)	(26,592)	0	0	0	0	0
2855	Harney Hospital	6/30/2020	Contribution	5.4	0.4	(138,011)	(10,221)	(25,558)	(10,221)	0	0	0	0	0
2855	Harney Hospital	6/30/2019	Proportion	5.3	0.0	(143,465)	0	(8,120)	0	0	0	0	0	0
2855	Harney Hospital	6/30/2019	Contribution	5.3	0.0	(561,007)	0	(31,757)	0	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2024	Proportion	5.4	4.4	(523)	(426)	(97)	(97)	(97)	(97)	(97)	(38)	0
2856	Mid-Columbia Council Of Governments	6/30/2024	Contribution	5.4	4.4	(5,498)	(4,480)	(1,018)	(1,018)	(1,018)	(1,018)	(1,018)	(408)	0
2856	Mid-Columbia Council Of Governments	6/30/2023	Proportion	5.3	3.3	(12,922)	(8,046)	(2,438)	(2,438)	(2,438)	(2,438)	(732)	0	0
2856	Mid-Columbia Council Of Governments	6/30/2023	Contribution	5.3	3.3	(4,815)	(2,999)	(908)	(908)	(908)	(908)	(275)	0	0
2856	Mid-Columbia Council Of Governments	6/30/2022	Proportion	5.4	2.4	12,818	5,696	2,374	2,374	2,374	948	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2022	Contribution	5.4	2.4	(6,509)	(2,894)	(1,205)	(1,205)	(1,205)	(484)	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2021	Proportion	5.5	1.5	5,052	1,376	919	919	457	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2021	Contribution	5.5	1.5	(7,523)	(2,051)	(1,368)	(1,368)	(683)	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2020	Proportion	5.4	0.4	(5,734)	(424)	(1,062)	(424)	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2020	Contribution	5.4	0.4	(3,382)	(252)	(626)	(252)	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2019	Proportion	5.3	0.0	4,129	0	234	0	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2019	Contribution	5.3	0.0	(4,366)	0	(246)	0	0	0	0	0	0
2857	Sunriver Service District	6/30/2024	Proportion	5.4	4.4	(88,310)	(71,956)	(16,354)	(16,354)	(16,354)	(16,354)	(16,354)	(6,540)	0
2857	Sunriver Service District	6/30/2024	Contribution	5.4	4.4	162,705	132,574	30,131	30,131	30,131	30,131	30,131	12,050	0
2857	Sunriver Service District	6/30/2023	Proportion	5.3	3.3	(1,058,391)	(658,999)	(199,696)	(199,696)	(199,696)	(199,696)	(59,911)	0	0
2857	Sunriver Service District	6/30/2023	Contribution	5.3	3.3	107,779	67,107	20,336	20,336	20,336	20,336	6,099	0	0
2857	Sunriver Service District	6/30/2022	Proportion	5.4	2.4	804,084	357,372	148,904	148,904	148,904	59,564	0	0	0
2857	Sunriver Service District	6/30/2022	Contribution	5.4	2.4	(139,784)	(62,126)	(25,886)	(25,886)	(25,886)	(10,354)	0	0	0
2857	Sunriver Service District	6/30/2021	Proportion	5.5	1.5	374,796	102,216	68,145	68,145	34,071	0	0	0	0
2857	Sunriver Service District	6/30/2021	Contribution	5.5	1.5	(349,386)	(95,286)	(63,525)	(63,525)	(31,761)	0	0	0	0
2857	Sunriver Service District	6/30/2020	Proportion	5.4	0.4	(210,459)	(15,589)	(38,974)	(15,589)	0	0	0	0	0
2857	Sunriver Service District	6/30/2020	Contribution	5.4	0.4	58,551	4,336	10,843	4,336	0	0	0	0	0
2857	Sunriver Service District	6/30/2019	Proportion	5.3	0.0	(47,825)	0	(2,705)	0	0	0	0	0	0
2857	Sunriver Service District	6/30/2019	Contribution	5.3	0.0	(112,665)	0	(6,375)	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2024	Proportion	5.4	4.4	(45,366)	(36,965)	(8,401)	(8,401)	(8,401)	(8,401)	(8,401)	(3,361)	0
2858	Nesika Beach-Ophir Water District	6/30/2024	Contribution	5.4	4.4	(6,870)	(5,598)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(510)	0
2858	Nesika Beach-Ophir Water District	6/30/2023	Proportion	5.3	3.3	124,524	77,534	23,495	23,495	23,495	23,495	7,049	0	0
2858	Nesika Beach-Ophir Water District	6/30/2023	Contribution	5.3	3.3	(13,899)	(8,655)	(2,622)	(2,622)	(2,622)	(2,622)	(789)	0	0
2858	Nesika Beach-Ophir Water District	6/30/2022	Proportion	5.4	2.4	83,506	37,114	15,464	15,464	15,464	6,186	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2022	Contribution	5.4	2.4	16,200	7,200	3,000	3,000	3,000	1,200	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2021	Proportion	5.5	1.5	(93,943)	(25,619)	(17,081)	(17,081)	(8,538)	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2021	Contribution	5.5	1.5	(5,944)	(1,620)	(1,081)	(1,081)	(539)	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2020	Proportion	5.4	0.4	4,357	322	807	322	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2020	Contribution	5.4	0.4	(17,780)	(1,315)	(3,293)	(1,315)	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2019	Proportion	5.3	0.0	(427)	0	(22)	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2019	Contribution	5.3	0.0	(4,751)	0	(271)	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2024	Proportion	5.4	4.4	(79)	(64)	(15)	(15)	(15)	(15)	(15)	(4)	0
2859	South Lane County Fire and Rescue	6/30/2024	Contribution	5.4	4.4	135,485	110,395	25,090	25,090	25,090	25,090	25,090	10,035	0
2859	South Lane County Fire and Rescue	6/30/2023	Proportion	5.3	3.3	(1,457,366)	(907,416)	(274,975)	(274,975)	(274,975)	(274,975)	(82,491)	0	0
2859	South Lane County Fire and Rescue	6/30/2023	Contribution	5.3	3.3	99,305	61,831	18,737	18,737	18,737	18,737	5,620	0	0
2859	South Lane County Fire and Rescue	6/30/2022	Proportion	5.4	2.4	1,039,563	462,027	192,512	192,512	192,512	77,003	0	0	0
2859	South Lane County Fire and Rescue	6/30/2022	Contribution	5.4	2.4	(97,280)	(43,235)	(18,015)	(18,015)	(18,015)	(7,205)	0	0	0
2859	South Lane County Fire and Rescue	6/30/2021	Proportion	5.5	1.5	115,474	31,494	20,995	20,995	10,499	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2021	Contribution	5.5	1.5	(463,668)	(126,456)	(84,303)	(84,303)	(42,153)	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2020	Proportion	5.4	0.4	216,996	16,076	40,184	16,076	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2020	Contribution	5.4	0.4	134,919	9,994	24,985	9,994	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2019	Proportion	5.3	0.0	(112,912)	0	(6,392)	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2019	Contribution	5.3	0.0	39,554	0	2,239	0	0	0	0	0	0
2860	Coos County Airport District	6/30/2024	Proportion	5.4	4.4	(31,584)	(25,735)	(5,849)	(5,849)	(5,849)	(5,849)	(5,849)	(2,339)	0
2860	Coos County Airport District	6/30/2024	Contribution	5.4	4.4	(24,580)	(20,028)	(4,552)	(4,552)	(4,552)	(4,552)	(4,552)	(1,820)	0
2860	Coos County Airport District	6/30/2023	Proportion	5.3	3.3	305,293	190,089	57,602	57,602	57,602	57,602	17,283	0	0
2860	Coos County Airport District	6/30/2023	Contribution	5.3	3.3	8,763	5,457	1,653	1,653	1,653	1,653	498	0	0
2860	Coos County Airport District	6/30/2022	Proportion	5.4	2.4	104,305	46,357	19,316	19,316	19,316	7,725	0	0	0
2860	Coos County Airport District	6/30/2022	Contribution	5.4	2.4	100,855	44,824	18,677	18,677	18,677	7,470	0	0	0
2860	Coos County Airport District	6/30/2021	Proportion	5.5	1.5	94,422	25,750	17,168	17,168	8,582	0	0	0	0
2860	Coos County Airport District	6/30/2021	Contribution	5.5	1.5	(130,243)	(35,519)	(23,681)	(23,681)	(11,838)	0	0	0	0
2860	Coos County Airport District	6/30/2020	Proportion	5.4	0.4	96,732	7,167	17,913	7,167	0	0	0	0	0
2860	Coos County Airport District	6/30/2020	Contribution	5.4	0.4	(16,236)	(1,201)	(3,007)	(1,201)	0	0	0	0	0
2860	Coos County Airport District	6/30/2019	Proportion	5.3	0.0	(197,201)	0	(11,161)	0	0	0	0	0	0
2860	Coos County Airport District	6/30/2019	Contribution	5.3	0.0	(22,166)	0	(1,256)	0	0	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2861	Mt Angel Fire District	6/30/2024	Proportion	5.4	4.4	44,871	36,562	8,309	8,309	8,309	8,309	8,309	3,326	0
2861	Mt Angel Fire District	6/30/2024	Contribution	5.4	4.4	21,661	17,650	4,011	4,011	4,011	4,011	4,011	1,606	0
2861	Mt Angel Fire District	6/30/2023	Proportion	5.3	3.3	(27,901)	(17,373)	(5,264)	(5,264)	(5,264)	(5,264)	(1,581)	0	0
2861	Mt Angel Fire District	6/30/2023	Contribution	5.3	3.3	12,982	8,084	2,449	2,449	2,449	2,449	737	0	0
2861	Mt Angel Fire District	6/30/2022	Proportion	5.4	2.4	50,103	22,269	9,278	9,278	9,278	3,713	0	0	0
2861	Mt Angel Fire District	6/30/2022	Contribution	5.4	2.4	3,044	1,352	564	564	564	224	0	0	0
2861	Mt Angel Fire District	6/30/2021	Proportion	5.5	1.5	32,384	8,832	5,888	5,888	2,944	0	0	0	0
2861	Mt Angel Fire District	6/30/2021	Contribution	5.5	1.5	(1,900)	(520)	(345)	(345)	(175)	0	0	0	0
2861	Mt Angel Fire District	6/30/2020	Proportion	5.4	0.4	9,514	704	1,762	704	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2020	Contribution	5.4	0.4	8,475	630	1,569	630	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2019	Proportion	5.3	0.0	(6,779)	0	(384)	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2019	Contribution	5.3	0.0	4,294	0	244	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2024	Proportion	5.4	4.4	(109,791)	(89,459)	(20,332)	(20,332)	(20,332)	(20,332)	(20,332)	(8,131)	0
2864	Tri-City Water and Sanitary Authority	6/30/2024	Contribution	5.4	4.4	9,975	8,128	1,847	1,847	1,847	1,847	1,847	740	0
2864	Tri-City Water and Sanitary Authority	6/30/2023	Proportion	5.3	3.3	(34,019)	(21,181)	(6,419)	(6,419)	(6,419)	(6,419)	(1,924)	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2023	Contribution	5.3	3.3	(5,277)	(3,285)	(996)	(996)	(996)	(996)	(297)	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2022	Proportion	5.4	2.4	63,475	28,210	11,755	11,755	11,755	4,700	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2022	Contribution	5.4	2.4	(10,296)	(4,575)	(1,907)	(1,907)	(1,907)	(761)	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2021	Proportion	5.5	1.5	45,898	12,518	8,345	8,345	4,173	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2021	Contribution	5.5	1.5	(73,978)	(20,174)	(13,451)	(13,451)	(6,723)	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2020	Proportion	5.4	0.4	(46,853)	(3,473)	(8,676)	(3,473)	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2020	Contribution	5.4	0.4	(8,635)	(640)	(1,599)	(640)	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2019	Proportion	5.3	0.0	(67,143)	0	(3,803)	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2019	Contribution	5.3	0.0	(20,638)	0	(1,168)	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2024	Proportion	5.4	4.4	(1,003)	(817)	(186)	(186)	(186)	(186)	(186)	(73)	0
2865	Tri-County Cooperative Weed Management Area	6/30/2024	Contribution	5.4	4.4	209	170	39	39	39	39	39	14	0
2865	Tri-County Cooperative Weed Management Area	6/30/2023	Proportion	5.3	3.3	36,904	22,978	6,963	6,963	6,963	6,963	2,089	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2023	Contribution	5.3	3.3	1,841	1,147	347	347	347	347	106	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2022	Proportion	5.4	2.4	(32,325)	(14,367)	(5,986)	(5,986)	(5,986)	(2,395)	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2022	Contribution	5.4	2.4	4,815	2,139	892	892	892	355	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2021	Proportion	5.5	1.5	(3,049)	(833)	(554)	(554)	(279)	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2021	Contribution	5.5	1.5	(15,711)	(4,283)	(2,857)	(2,857)	(1,426)	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2020	Proportion	5.4	0.4	23,864	1,769	4,419	1,769	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2020	Contribution	5.4	0.4	2,719	199	504	199	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2019	Proportion	5.3	0.0	(4,378)	0	(248)	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2019	Contribution	5.3	0.0	2,850	0	160	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2022	Proportion	5.4	2.4	(5,336)	(2,372)	(988)	(988)	(988)	(396)	0	0	0
2866	Jefferson Behavioral Health	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2021	Proportion	5.5	1.5	(797)	(217)	(145)	(145)	(72)	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2021	Contribution	5.5	1.5	(1,432)	(392)	(260)	(260)	(132)	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2020	Proportion	5.4	0.4	(415)	(30)	(77)	(30)	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2020	Contribution	5.4	0.4	(871)	(66)	(161)	(66)	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2019	Proportion	5.3	0.0	(361)	0	(21)	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2019	Contribution	5.3	0.0	(982)	0	(57)	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2024	Proportion	5.4	4.4	(327,774)	(267,075)	(60,699)	(60,699)	(60,699)	(60,699)	(60,699)	(24,279)	0
2867	West Multnomah Soil And Water Conservation District	6/30/2024	Contribution	5.4	4.4	55,399	45,140	10,259	10,259	10,259	10,259	10,259	4,104	0
2867	West Multnomah Soil And Water Conservation District	6/30/2023	Proportion	5.3	3.3	(108,971)	(67,849)	(20,561)	(20,561)	(20,561)	(20,561)	(6,166)	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2023	Contribution	5.3	3.3	26,084	16,240	4,922	4,922	4,922	4,922	1,474	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2022	Proportion	5.4	2.4	76,605	34,047	14,186	14,186	14,186	5,675	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2022	Contribution	5.4	2.4	(10,344)	(4,596)	(1,916)	(1,916)	(1,916)	(764)	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2021	Proportion	5.5	1.5	(1,239)	(339)	(225)	(225)	(114)	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2021	Contribution	5.5	1.5	(149,091)	(40,663)	(27,107)	(27,107)	(13,556)	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2020	Proportion	5.4	0.4	168,735	12,500	31,247	12,500	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2020	Contribution	5.4	0.4	2,420	180	448	180	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2019	Proportion	5.3	0.0	(83,894)	0	(4,749)	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2019	Contribution	5.3	0.0	29,206	0	1,651	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2024	Proportion	5.4	4.4	(406,727)	(331,407)	(75,320)	(75,320)	(75,320)	(75,320)	(75,320)	(30,127)	0
2869	Nehalem Bay Fire & Rescue	6/30/2024	Contribution	5.4	4.4	89,036	72,548	16,488	16,488	16,488	16,488	16,488	6,596	0
2869	Nehalem Bay Fire & Rescue	6/30/2023	Proportion	5.3	3.3	(143,336)	(89,246)	(27,045)	(27,045)	(27,045)	(27,045)	(8,111)	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2023	Contribution	5.3	3.3	(11,385)	(7,089)	(2,148)	(2,148)	(2,148)	(2,148)	(645)	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2022	Proportion	5.4	2.4	156,487	69,550	28,979	28,979	28,979	11,592	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2022	Contribution	5.4	2.4	(16,874)	(7,499)	(3,125)	(3,125)	(3,125)	(1,249)	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2021	Proportion	5.5	1.5	145,859	39,779	26,520	26,520	13,259	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2021	Contribution	5.5	1.5	(98,302)	(26,810)	(17,873)	(17,873)	(8,937)	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2020	Proportion	5.4	0.4	242,706	17,976	44,946	17,976	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2020	Contribution	5.4	0.4	15,691	1,161	2,906	1,161	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2019	Proportion	5.3	0.0	(87,765)	0	(4,970)	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2019	Contribution	5.3	0.0	14,665	0	830	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2024	Proportion	5.4	4.4	7,139	5,817	1,322	1,322	1,322	1,322	1,322	529	0
2870	Clackamas River Water Providers	6/30/2024	Contribution	5.4	4.4	2,419	1,971	448	448	448	448	448	179	0
2870	Clackamas River Water Providers	6/30/2023	Proportion	5.3	3.3	(15,354)	(9,560)	(2,897)	(2,897)	(2,897)	(2,897)	(869)	0	0
2870	Clackamas River Water Providers	6/30/2023	Contribution	5.3	3.3	5,486	3,416	1,035	1,035	1,035	1,035	311	0	0
2870	Clackamas River Water Providers	6/30/2022	Proportion	5.4	2.4	25,532	11,348	4,728	4,728	4,728	1,892	0	0	0
2870	Clackamas River Water Providers	6/30/2022	Contribution	5.4	2.4	152	68	28	28	28	12	0	0	0
2870	Clackamas River Water Providers	6/30/2021	Proportion	5.5	1.5	4,352	1,188	791	791	397	0	0	0	0
2870	Clackamas River Water Providers	6/30/2021	Contribution	5.5	1.5	(11,099)	(3,027)	(2,018)	(2,018)	(1,009)	0	0	0	0
2870	Clackamas River Water Providers	6/30/2020	Proportion	5.4	0.4	13,174	974	2,440	974	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2020	Contribution	5.4	0.4	6,926	511	1,283	511	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2019	Proportion	5.3	0.0	(1,989)	0	(114)	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2019	Contribution	5.3	0.0	4,627	0	262	0	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2024	Proportion	5.4	4.4	(197)	(161)	(36)	(36)	(36)	(36)	(36)	(17)	0
2872	Emergency Communications of Southern Oregon	6/30/2024	Contribution	5.4	4.4	(908)	(740)	(168)	(168)	(168)	(168)	(168)	(68)	0
2872	Emergency Communications of Southern Oregon	6/30/2023	Proportion	5.3	3.3	(2,043)	(1,273)	(385)	(385)	(385)	(385)	(118)	0	0
2872	Emergency Communications of Southern Oregon	6/30/2023	Contribution	5.3	3.3	(812)	(506)	(153)	(153)	(153)	(153)	(47)	0	0
2872	Emergency Communications of Southern Oregon	6/30/2022	Proportion	5.4	2.4	1,817	809	336	336	336	137	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2022	Contribution	5.4	2.4	(1,077)	(480)	(199)	(199)	(199)	(82)	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2021	Proportion	5.5	1.5	(369)	(101)	(67)	(67)	(34)	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2021	Contribution	5.5	1.5	(1,326)	(362)	(241)	(241)	(121)	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2020	Proportion	5.4	0.4	614	44	114	44	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2020	Contribution	5.4	0.4	(759)	(54)	(141)	(54)	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2019	Proportion	5.3	0.0	(629)	0	(34)	0	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2019	Contribution	5.3	0.0	(725)	0	(40)	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2024	Proportion	5.4	4.4	81,889	66,724	15,165	15,165	15,165	15,165	15,165	6,064	0
2873	Mosier Fire District	6/30/2024	Contribution	5.4	4.4	(6,078)	(4,952)	(1,126)	(1,126)	(1,126)	(1,126)	(1,126)	(448)	0
2873	Mosier Fire District	6/30/2023	Proportion	5.3	3.3	(40,058)	(24,942)	(7,558)	(7,558)	(7,558)	(7,558)	(2,268)	0	0
2873	Mosier Fire District	6/30/2023	Contribution	5.3	3.3	3,090	1,924	583	583	583	583	175	0	0
2873	Mosier Fire District	6/30/2022	Proportion	5.4	2.4	207	93	38	38	38	17	0	0	0
2873	Mosier Fire District	6/30/2022	Contribution	5.4	2.4	(5,565)	(2,472)	(1,031)	(1,031)	(1,031)	(410)	0	0	0
2873	Mosier Fire District	6/30/2021	Proportion	5.5	1.5	1,669	457	303	303	154	0	0	0	0
2873	Mosier Fire District	6/30/2021	Contribution	5.5	1.5	(4,038)	(1,102)	(734)	(734)	(368)	0	0	0	0
2873	Mosier Fire District	6/30/2020	Proportion	5.4	0.4	(35,543)	(2,633)	(6,582)	(2,633)	0	0	0	0	0
2873	Mosier Fire District	6/30/2020	Contribution	5.4	0.4	4,086	301	757	301	0	0	0	0	0
2873	Mosier Fire District	6/30/2019	Proportion	5.3	0.0	23,680	0	1,340	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2019	Contribution	5.3	0.0	(5,078)	0	(288)	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2024	Proportion	5.4	4.4	11,682	9,519	2,163	2,163	2,163	2,163	2,163	867	0
2874	Umatilla-Morrow Radio and Data District	6/30/2024	Contribution	5.4	4.4	10,871	8,858	2,013	2,013	2,013	2,013	2,013	806	0
2874	Umatilla-Morrow Radio and Data District	6/30/2023	Proportion	5.3	3.3	(19,734)	(12,288)	(3,723)	(3,723)	(3,723)	(3,723)	(1,119)	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2023	Contribution	5.3	3.3	6,566	4,088	1,239	1,239	1,239	1,239	371	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2022	Proportion	5.4	2.4	5,866	2,608	1,086	1,086	1,086	436	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2022	Contribution	5.4	2.4	4,655	2,069	862	862	862	345	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2021	Proportion	5.5	1.5	7,420	2,024	1,349	1,349	675	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2021	Contribution	5.5	1.5	(5,769)	(1,573)	(1,049)	(1,049)	(524)	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2020	Proportion	5.4	0.4	6,528	483	1,209	483	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2020	Contribution	5.4	0.4	12,989	964	2,405	964	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2019	Proportion	5.3	0.0	(7,859)	0	(444)	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2019	Contribution	5.3	0.0	8,367	0	472	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2024	Proportion	5.4	4.4	1,485	1,210	275	275	275	275	275	110	0
2876	Oregon Municipal Electric Utilities Association	6/30/2024	Contribution	5.4	4.4	1,502	1,224	278	278	278	278	278	112	0
2876	Oregon Municipal Electric Utilities Association	6/30/2023	Proportion	5.3	3.3	(7,159)	(4,457)	(1,351)	(1,351)	(1,351)	(1,351)	(404)	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2023	Contribution	5.3	3.3	2,960	1,844	558	558	558	558	170	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2022	Proportion	5.4	2.4	14,728	6,547	2,727	2,727	2,727	1,093	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2022	Contribution	5.4	2.4	(2,417)	(1,073)	(448)	(448)	(448)	(177)	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2021	Proportion	5.5	1.5	12,430	3,390	2,260	2,260	1,130	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2021	Contribution	5.5	1.5	(9,709)	(2,649)	(1,765)	(1,765)	(884)	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2020	Proportion	5.4	0.4	4,347	322	805	322	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2020	Contribution	5.4	0.4	(1,502)	(112)	(278)	(112)	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2019	Proportion	5.3	0.0	57,869	0	3,274	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2019	Contribution	5.3	0.0	(1,974)	0	(114)	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2024	Proportion	5.4	4.4	660,339	538,054	122,285	122,285	122,285	122,285	122,285	48,914	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2024	Contribution	5.4	4.4	62,622	51,025	11,597	11,597	11,597	11,597	11,597	4,637	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2023	Proportion	5.3	3.3	(905,263)	(563,655)	(170,804)	(170,804)	(170,804)	(170,804)	(51,243)	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2023	Contribution	5.3	3.3	188,936	117,640	35,648	35,648	35,648	35,648	10,696	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2022	Proportion	5.4	2.4	619,250	275,222	114,676	114,676	114,676	45,870	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2022	Contribution	5.4	2.4	(97,746)	(43,443)	(18,101)	(18,101)	(18,101)	(7,241)	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2021	Proportion	5.5	1.5	(37,327)	(10,179)	(6,787)	(6,787)	(3,392)	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2021	Contribution	5.5	1.5	(232,954)	(63,534)	(42,355)	(42,355)	(21,179)	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2020	Proportion	5.4	0.4	526,881	39,026	97,571	39,026	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2020	Contribution	5.4	0.4	16,470	1,220	3,050	1,220	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2019	Proportion	5.3	0.0	(426,726)	0	(24,156)	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2019	Contribution	5.3	0.0	38,878	0	2,203	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2024	Proportion	5.4	4.4	3,476	2,832	644	644	644	644	644	256	0
2878	Yamhill Fire Protection District	6/30/2024	Contribution	5.4	4.4	(11,625)	(9,472)	(2,153)	(2,153)	(2,153)	(2,153)	(2,153)	(860)	0
2878	Yamhill Fire Protection District	6/30/2023	Proportion	5.3	3.3	(103,205)	(64,259)	(19,473)	(19,473)	(19,473)	(19,473)	(5,840)	0	0
2878	Yamhill Fire Protection District	6/30/2023	Contribution	5.3	3.3	3,323	2,069	627	627	627	627	188	0	0
2878	Yamhill Fire Protection District	6/30/2022	Proportion	5.4	2.4	133,836	59,484	24,784	24,784	24,784	9,916	0	0	0
2878	Yamhill Fire Protection District	6/30/2022	Contribution	5.4	2.4	(16,212)	(7,206)	(3,002)	(3,002)	(3,002)	(1,202)	0	0	0
2878	Yamhill Fire Protection District	6/30/2021	Proportion	5.5	1.5	(48,197)	(13,145)	(8,763)	(8,763)	(4,382)	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2021	Contribution	5.5	1.5	2,947	803	536	536	267	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2020	Proportion	5.4	0.4	65,472	4,852	12,124	4,852	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2020	Contribution	5.4	0.4	4,109	304	761	304	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2019	Proportion	5.3	0.0	(13,202)	0	(747)	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2019	Contribution	5.3	0.0	6,459	0	364	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	20,153	5,497	3,664	3,664	1,833	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(118,620)	0	(6,715)	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	911	0	51	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2024	Proportion	5.4	4.4	12,907,189	10,516,969	2,390,220	2,390,220	2,390,220	2,390,220	2,390,220	956,089	0
2880	Oregon Health & Science University	6/30/2024	Contribution	5.4	4.4	(6,269,262)	(5,108,288)	(1,160,974)	(1,160,974)	(1,160,974)	(1,160,974)	(1,160,974)	(464,392)	0
2880	Oregon Health & Science University	6/30/2023	Proportion	5.3	3.3	(24,296,894)	(15,128,254)	(4,584,320)	(4,584,320)	(4,584,320)	(4,584,320)	(1,375,294)	0	0
2880	Oregon Health & Science University	6/30/2023	Contribution	5.3	3.3	(4,751,134)	(2,958,254)	(896,440)	(896,440)	(896,440)	(896,440)	(268,934)	0	0
2880	Oregon Health & Science University	6/30/2022	Proportion	5.4	2.4	22,241,861	9,885,272	4,118,863	4,118,863	4,118,863	1,647,546	0	0	0
2880	Oregon Health & Science University	6/30/2022	Contribution	5.4	2.4	1,583,916	703,962	293,318	293,318	293,318	117,326	0	0	0
2880	Oregon Health & Science University	6/30/2021	Proportion	5.5	1.5	5,341,482	1,456,766	971,179	971,179	485,587	0	0	0	0
2880	Oregon Health & Science University	6/30/2021	Contribution	5.5	1.5	(40,925,167)	(11,161,411)	(7,440,939)	(7,440,939)	(3,720,472)	0	0	0	0
2880	Oregon Health & Science University	6/30/2020	Proportion	5.4	0.4	(29,369,198)	(2,175,498)	(5,438,740)	(2,175,498)	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2020	Contribution	5.4	0.4	4,292,217	317,942	794,855	317,942	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2019	Proportion	5.3	0.0	(26,690,454)	0	(1,510,779)	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2019	Contribution	5.3	0.0	1,397,491	0	79,101	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2024	Proportion	5.4	4.4	30,482	24,837	5,645	5,645	5,645	5,645	5,645	2,257	0
2881	Lake Chinook Fire and Rescue District	6/30/2024	Contribution	5.4	4.4	19,054	15,525	3,529	3,529	3,529	3,529	3,529	1,409	0
2881	Lake Chinook Fire and Rescue District	6/30/2023	Proportion	5.3	3.3	13,430	8,362	2,534	2,534	2,534	2,534	760	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2023	Contribution	5.3	3.3	(12,510)	(7,790)	(2,360)	(2,360)	(2,360)	(2,360)	(710)	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2022	Proportion	5.4	2.4	18,095	8,042	3,351	3,351	3,351	1,340	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2022	Contribution	5.4	2.4	396	177	73	73	73	31	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2021	Proportion	5.5	1.5	3,460	944	629	629	315	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2021	Contribution	5.5	1.5	(2,254)	(614)	(410)	(410)	(204)	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2020	Proportion	5.4	0.4	1,730	130	320	130	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2020	Contribution	5.4	0.4	1,729	129	320	129	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2019	Proportion	5.3	0.0	(4,959)	0	(279)	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2019	Contribution	5.3	0.0	(908)	0	(53)	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2024	Proportion	5.4	4.4	(380,343)	(309,909)	(70,434)	(70,434)	(70,434)	(70,434)	(70,434)	(28,173)	0
2883	Lane Fire Authority	6/30/2024	Contribution	5.4	4.4	367,068	299,092	67,976	67,976	67,976	67,976	67,976	27,188	0
2883	Lane Fire Authority	6/30/2023	Proportion	5.3	3.3	(955,820)	(595,134)	(180,343)	(180,343)	(180,343)	(180,343)	(54,105)	0	0
2883	Lane Fire Authority	6/30/2023	Contribution	5.3	3.3	270,952	168,706	51,123	51,123	51,123	51,123	15,337	0	0
2883	Lane Fire Authority	6/30/2022	Proportion	5.4	2.4	368,529	163,791	68,246	68,246	68,246	27,299	0	0	0
2883	Lane Fire Authority	6/30/2022	Contribution	5.4	2.4	13,219	5,875	2,448	2,448	2,448	979	0	0	0
2883	Lane Fire Authority	6/30/2021	Proportion	5.5	1.5	310,404	84,656	56,437	56,437	28,219	0	0	0	0
2883	Lane Fire Authority	6/30/2021	Contribution	5.5	1.5	(747,796)	(203,944)	(135,963)	(135,963)	(67,981)	0	0	0	0
2883	Lane Fire Authority	6/30/2020	Proportion	5.4	0.4	(812,438)	(60,183)	(150,451)	(60,183)	0	0	0	0	0
2883	Lane Fire Authority	6/30/2020	Contribution	5.4	0.4	79,650	5,900	14,750	5,900	0	0	0	0	0
2883	Lane Fire Authority	6/30/2019	Proportion	5.3	0.0	237,682	0	13,452	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2019	Contribution	5.3	0.0	(176,056)	0	(9,966)	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2024	Proportion	5.4	4.4	(220,515)	(179,679)	(40,836)	(40,836)	(40,836)	(40,836)	(40,836)	(16,335)	0
2884	North Central Public Health District	6/30/2024	Contribution	5.4	4.4	58,602	47,750	10,852	10,852	10,852	10,852	10,852	4,342	0
2884	North Central Public Health District	6/30/2023	Proportion	5.3	3.3	(945,084)	(588,448)	(178,318)	(178,318)	(178,318)	(178,318)	(53,494)	0	0
2884	North Central Public Health District	6/30/2023	Contribution	5.3	3.3	12,634	7,866	2,384	2,384	2,384	2,384	714	0	0
2884	North Central Public Health District	6/30/2022	Proportion	5.4	2.4	608,648	270,509	112,713	112,713	112,713	45,083	0	0	0
2884	North Central Public Health District	6/30/2022	Contribution	5.4	2.4	(131,764)	(58,561)	(24,401)	(24,401)	(24,401)	(9,759)	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2884	North Central Public Health District	6/30/2021	Proportion	5.5	1.5	300,070	81,838	54,558	54,558	27,280	0	0	0	0
2884	North Central Public Health District	6/30/2021	Contribution	5.5	1.5	(187,516)	(51,140)	(34,094)	(34,094)	(17,046)	0	0	0	0
2884	North Central Public Health District	6/30/2020	Proportion	5.4	0.4	(498,173)	(36,903)	(92,254)	(36,903)	0	0	0	0	0
2884	North Central Public Health District	6/30/2020	Contribution	5.4	0.4	49,524	3,669	9,171	3,669	0	0	0	0	0
2884	North Central Public Health District	6/30/2019	Proportion	5.3	0.0	276,959	0	15,679	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2019	Contribution	5.3	0.0	(81,045)	0	(4,585)	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	41	33	8	8	8	8	8	1	0
2885	Siletz Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	27,014	22,011	5,003	5,003	5,003	5,003	5,003	1,999	0
2885	Siletz Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	(1,377)	(857)	(260)	(260)	(260)	(260)	(77)	0	0
2885	Siletz Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	16,925	10,539	3,193	3,193	3,193	3,193	960	0	0
2885	Siletz Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	(37,519)	(16,675)	(6,948)	(6,948)	(6,948)	(2,779)	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	7,520	3,341	1,393	1,393	1,393	555	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	29,628	8,080	5,387	5,387	2,693	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(2,250)	(614)	(409)	(409)	(205)	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(78,686)	(5,831)	(14,571)	(5,831)	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	1,509	114	279	114	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(22,634)	0	(1,279)	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(7,034)	0	(399)	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	22,566	18,387	4,179	4,179	4,179	4,179	4,179	1,671	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	3,132	2,552	580	580	580	580	580	232	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	23,358	14,544	4,407	4,407	4,407	4,407	1,323	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	10,034	6,248	1,893	1,893	1,893	1,893	569	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2022	Proportion	5.4	2.4	8,596	3,820	1,592	1,592	1,592	636	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2022	Contribution	5.4	2.4	10,794	4,797	1,999	1,999	1,999	799	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2021	Proportion	5.5	1.5	(10,672)	(2,912)	(1,940)	(1,940)	(972)	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2021	Contribution	5.5	1.5	(4,608)	(1,256)	(838)	(838)	(418)	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2020	Proportion	5.4	0.4	(543,089)	(40,229)	(100,572)	(40,229)	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2020	Contribution	5.4	0.4	1,966	146	364	146	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2019	Proportion	5.3	0.0	(229,153)	0	(12,973)	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2019	Contribution	5.3	0.0	(63,839)	0	(3,614)	0	0	0	0	0	0
2887	Umatilla County Fire District 1	6/30/2024	Proportion	5.4	4.4	(313,912)	(255,780)	(58,132)	(58,132)	(58,132)	(58,132)	(58,132)	(23,252)	0
2887	Umatilla County Fire District 1	6/30/2024	Contribution	5.4	4.4	213,217	173,732	39,485	39,485	39,485	39,485	39,485	15,792	0
2887	Umatilla County Fire District 1	6/30/2023	Proportion	5.3	3.3	(1,419,968)	(884,132)	(267,918)	(267,918)	(267,918)	(267,918)	(80,378)	0	0
2887	Umatilla County Fire District 1	6/30/2023	Contribution	5.3	3.3	142,512	88,734	26,889	26,889	26,889	26,889	8,067	0	0
2887	Umatilla County Fire District 1	6/30/2022	Proportion	5.4	2.4	1,447,978	643,546	268,144	268,144	268,144	107,258	0	0	0
2887	Umatilla County Fire District 1	6/30/2022	Contribution	5.4	2.4	(172,581)	(76,704)	(31,959)	(31,959)	(31,959)	(12,786)	0	0	0
2887	Umatilla County Fire District 1	6/30/2021	Proportion	5.5	1.5	128,453	35,033	23,355	23,355	11,678	0	0	0	0
2887	Umatilla County Fire District 1	6/30/2021	Contribution	5.5	1.5	(646,426)	(176,298)	(117,532)	(117,532)	(58,766)	0	0	0	0
2887	Umatilla County Fire District 1	6/30/2020	Proportion	5.4	0.4	251,009	18,594	46,483	18,594	0	0	0	0	0
2887	Umatilla County Fire District 1	6/30/2020	Contribution	5.4	0.4	193,668	14,348	35,864	14,348	0	0	0	0	0
2887	Umatilla County Fire District 1	6/30/2019	Proportion	5.3	0.0	(271,944)	0	(15,394)	0	0	0	0	0	0
2887	Umatilla County Fire District 1	6/30/2019	Contribution	5.3	0.0	94,560	0	5,350	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2024	Proportion	5.4	4.4	(308,360)	(251,256)	(57,104)	(57,104)	(57,104)	(57,104)	(57,104)	(22,840)	0
2888	Oak Lodge Water Services District	6/30/2024	Contribution	5.4	4.4	78,126	63,658	14,468	14,468	14,468	14,468	14,468	5,786	0
2888	Oak Lodge Water Services District	6/30/2023	Proportion	5.3	3.3	282,569	175,939	53,315	53,315	53,315	53,315	15,994	0	0
2888	Oak Lodge Water Services District	6/30/2023	Contribution	5.3	3.3	98,571	61,375	18,598	18,598	18,598	18,598	5,581	0	0
2888	Oak Lodge Water Services District	6/30/2022	Proportion	5.4	2.4	(358,849)	(159,487)	(66,454)	(66,454)	(66,454)	(26,579)	0	0	0
2888	Oak Lodge Water Services District	6/30/2022	Contribution	5.4	2.4	564,759	251,004	104,585	104,585	104,585	41,834	0	0	0
2888	Oak Lodge Water Services District	6/30/2021	Proportion	5.5	1.5	(265,125)	(72,305)	(48,205)	(48,205)	(24,100)	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2021	Contribution	5.5	1.5	731,033	199,373	132,915	132,915	66,458	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2020	Proportion	5.4	0.4	(266,871)	(19,766)	(49,421)	(19,766)	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2020	Contribution	5.4	0.4	553,297	40,987	102,462	40,987	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2019	Proportion	5.3	0.0	(96,881)	0	(5,486)	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2019	Contribution	5.3	0.0	245,464	0	13,894	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2024	Proportion	5.4	4.4	(603)	(491)	(112)	(112)	(112)	(112)	(112)	(43)	0
2889	Mid-Valley Behavioral Care Network	6/30/2024	Contribution	5.4	4.4	(4,175)	(3,402)	(773)	(773)	(773)	(773)	(773)	(310)	0
2889	Mid-Valley Behavioral Care Network	6/30/2023	Proportion	5.3	3.3	(5,837)	(3,635)	(1,101)	(1,101)	(1,101)	(1,101)	(332)	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2023	Contribution	5.3	3.3	(3,686)	(2,296)	(695)	(695)	(695)	(695)	(211)	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2022	Proportion	5.4	2.4	(64,720)	(28,765)	(11,985)	(11,985)	(11,985)	(4,795)	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2022	Contribution	5.4	2.4	(4,372)	(1,942)	(810)	(810)	(810)	(322)	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2021	Proportion	5.5	1.5	(106,756)	(29,116)	(19,410)	(19,410)	(9,706)	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2021	Contribution	5.5	1.5	(23,247)	(6,339)	(4,227)	(4,227)	(2,112)	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2020	Proportion	5.4	0.4	(529,693)	(39,238)	(98,091)	(39,238)	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2020	Contribution	5.4	0.4	(12,431)	(921)	(2,302)	(921)	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2019	Proportion	5.3	0.0	628,302	0	35,562	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2019	Contribution	5.3	0.0	(23,369)	0	(1,324)	0	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2024	Proportion	5.4	4.4	(5,866)	(4,780)	(1,086)	(1,086)	(1,086)	(1,086)	(1,086)	(436)	0
2890	Central Cascades Fire and EMS	6/30/2024	Contribution	5.4	4.4	9,203	7,499	1,704	1,704	1,704	1,704	1,704	683	0
2890	Central Cascades Fire and EMS	6/30/2023	Proportion	5.3	3.3	6,070	3,780	1,145	1,145	1,145	1,145	345	0	0
2890	Central Cascades Fire and EMS	6/30/2023	Contribution	5.3	3.3	4,522	2,816	853	853	853	853	257	0	0

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Exhibit I

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2890	Central Cascades Fire and EMS	6/30/2022	Proportion	5.4	2.4	7,093	3,151	1,314	1,314	1,314	523	0	0	0
2890	Central Cascades Fire and EMS	6/30/2022	Contribution	5.4	2.4	2,261	1,004	419	419	419	166	0	0	0
2890	Central Cascades Fire and EMS	6/30/2021	Proportion	5.5	1.5	(8,151)	(2,223)	(1,482)	(1,482)	(741)	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2021	Contribution	5.5	1.5	(5,824)	(1,588)	(1,059)	(1,059)	(529)	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2020	Proportion	5.4	0.4	55,548	4,113	10,287	4,113	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2020	Contribution	5.4	0.4	(2,588)	(193)	(479)	(193)	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2019	Contribution	5.3	0.0	5,770	0	325	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2024	Proportion	5.4	4.4	82,639	67,335	15,304	15,304	15,304	15,304	15,304	6,119	0
2891	Grant County Emergency Communications Agency	6/30/2024	Contribution	5.4	4.4	(285)	(232)	(53)	(53)	(53)	(53)	(53)	(20)	0
2891	Grant County Emergency Communications Agency	6/30/2023	Proportion	5.3	3.3	(56,310)	(35,060)	(10,625)	(10,625)	(10,625)	(10,625)	(3,185)	0	0
2891	Grant County Emergency Communications Agency	6/30/2023	Contribution	5.3	3.3	12,307	7,663	2,322	2,322	2,322	2,322	697	0	0
2891	Grant County Emergency Communications Agency	6/30/2022	Proportion	5.4	2.4	15,609	6,936	2,891	2,891	2,891	1,154	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2022	Contribution	5.4	2.4	(8,070)	(3,588)	(1,494)	(1,494)	(1,494)	(600)	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2021	Proportion	5.5	1.5	63,373	17,285	11,522	11,522	5,763	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2021	Contribution	5.5	1.5	(16,608)	(4,528)	(3,020)	(3,020)	(1,508)	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2020	Proportion	5.4	0.4	127,587	9,452	23,627	9,452	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2020	Contribution	5.4	0.4	17,891	1,326	3,313	1,326	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2019	Contribution	5.3	0.0	24,930	0	1,410	0	0	0	0	0	0
2892	Lake Health District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2020	Proportion	5.4	0.4	(17,746)	(1,316)	(3,286)	(1,316)	0	0	0	0	0
2892	Lake Health District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2019	Proportion	5.3	0.0	14,977	0	847	0	0	0	0	0	0
2892	Lake Health District	6/30/2019	Contribution	5.3	0.0	3,956	0	226	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2023	Proportion	5.3	3.3	(11,267)	(7,015)	(2,126)	(2,126)	(2,126)	(2,126)	(637)	0	0
2894	Greater Toledo Pool Recreation District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2022	Proportion	5.4	2.4	2,984	1,325	553	553	553	219	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2022	Contribution	5.4	2.4	(1,696)	(754)	(314)	(314)	(314)	(126)	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2021	Proportion	5.5	1.5	(256)	(68)	(47)	(47)	(21)	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2021	Contribution	5.5	1.5	(1,168)	(320)	(212)	(212)	(108)	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2020	Proportion	5.4	0.4	9,017	667	1,670	667	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2020	Contribution	5.4	0.4	185	15	34	15	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2019	Contribution	5.3	0.0	1,373	0	78	0	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2024	Proportion	5.4	4.4	960,258	782,432	177,826	177,826	177,826	177,826	177,826	71,128	0
2895	Western Lane Fire and EMS Authority	6/30/2024	Contribution	5.4	4.4	168,625	137,398	31,227	31,227	31,227	31,227	31,227	12,490	0
2895	Western Lane Fire and EMS Authority	6/30/2023	Proportion	5.3	3.3	(1,600,435)	(996,497)	(301,969)	(301,969)	(301,969)	(301,969)	(90,590)	0	0
2895	Western Lane Fire and EMS Authority	6/30/2023	Contribution	5.3	3.3	449,030	279,584	84,723	84,723	84,723	84,723	25,415	0	0
2895	Western Lane Fire and EMS Authority	6/30/2022	Proportion	5.4	2.4	632,753	281,225	117,176	117,176	117,176	46,873	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2022	Contribution	5.4	2.4	556,874	247,499	103,125	103,125	103,125	41,249	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2021	Proportion	5.5	1.5	180,523	49,235	32,822	32,822	16,413	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2021	Contribution	5.5	1.5	(462,978)	(126,266)	(84,178)	(84,178)	(42,088)	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2020	Proportion	5.4	0.4	173,582	12,857	32,145	12,857	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2020	Contribution	5.4	0.4	39,389	2,919	7,294	2,919	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2019	Proportion	5.3	0.0	(582,796)	0	(32,986)	0	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2019	Contribution	5.3	0.0	262,879	0	14,879	0	0	0	0	0	0
2897	Morrow County	6/30/2024	Proportion	5.4	4.4	85,250	69,463	15,787	15,787	15,787	15,787	15,787	6,315	0
2897	Morrow County	6/30/2024	Contribution	5.4	4.4	59,354	48,363	10,991	10,991	10,991	10,991	10,991	4,399	0
2897	Morrow County	6/30/2023	Proportion	5.3	3.3	36,052	22,448	6,802	6,802	6,802	6,802	2,042	0	0
2897	Morrow County	6/30/2023	Contribution	5.3	3.3	17,167	10,689	3,239	3,239	3,239	3,239	972	0	0
2897	Morrow County	6/30/2022	Proportion	5.4	2.4	289,029	128,457	53,524	53,524	53,524	21,409	0	0	0
2897	Morrow County	6/30/2022	Contribution	5.4	2.4	49,883	22,169	9,238	9,238	9,238	3,693	0	0	0
2897	Morrow County	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
2897	Morrow County	6/30/2021	Contribution	5.5	1.5	61,871	16,875	11,249	11,249	5,626	0	0	0	0
2897	Morrow County	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2897	Morrow County	6/30/2020	Contribution	5.4	0.4	1,050	80	194	80	0	0	0	0	0
2898	Adair Rural Fire Protection District	6/30/2024	Proportion	5.4	4.4	(8,562)	(6,976)	(1,586)	(1,586)	(1,586)	(1,586)	(1,586)	(632)	0
2898	Adair Rural Fire Protection District	6/30/2024	Contribution	5.4	4.4	(10,978)	(8,945)	(2,033)	(2,033)	(2,033)	(2,033)	(2,033)	(813)	0
2898	Adair Rural Fire Protection District	6/30/2023	Proportion	5.3	3.3	67,458	42,002	12,728	12,728	12,728	12,728	3,818	0	0
2898	Adair Rural Fire Protection District	6/30/2023	Contribution	5.3	3.3	(10,710)	(6,668)	(2,021)	(2,021)	(2,021)	(2,021)	(605)	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2899	New Carlton Fire District	6/30/2024	Proportion	5.4	4.4	209,797	170,946	38,851	38,851	38,851	38,851	38,851	15,542	0
2899	New Carlton Fire District	6/30/2024	Contribution	5.4	4.4	18,247	14,868	3,379	3,379	3,379	3,379	3,379	1,352	0
2899	New Carlton Fire District	6/30/2023	Proportion	5.3	3.3	146,068	90,948	27,560	27,560	27,560	27,560	8,268	0	0
2899	New Carlton Fire District	6/30/2023	Contribution	5.3	3.3	29,841	18,581	5,630	5,630	5,630	5,630	1,691	0	0
2899	New Carlton Fire District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2899	New Carlton Fire District	6/30/2022	Contribution	5.4	2.4	42,575	18,923	7,884	7,884	7,884	3,155	0	0	0
2900	Clatsop Community College	6/30/2024	Proportion	5.4	4.4	(119,841)	(97,648)	(22,193)	(22,193)	(22,193)	(22,193)	(22,193)	(8,876)	0
2900	Clatsop Community College	6/30/2024	Contribution	5.4	4.4	(468,228)	(381,519)	(86,709)	(86,709)	(86,709)	(86,709)	(86,709)	(34,683)	0
2900	Clatsop Community College	6/30/2023	Proportion	5.3	3.3	(678,005)	(422,155)	(127,925)	(127,925)	(127,925)	(127,925)	(38,380)	0	0
2900	Clatsop Community College	6/30/2023	Contribution	5.3	3.3	(264,949)	(164,969)	(49,990)	(49,990)	(49,990)	(49,990)	(14,999)	0	0
2900	Clatsop Community College	6/30/2022	Proportion	5.4	2.4	33,015	14,673	6,114	6,114	6,114	2,445	0	0	0
2900	Clatsop Community College	6/30/2022	Contribution	5.4	2.4	(355,779)	(158,124)	(65,885)	(65,885)	(65,885)	(26,354)	0	0	0
2900	Clatsop Community College	6/30/2021	Proportion	5.5	1.5	435,054	118,650	79,101	79,101	39,549	0	0	0	0
2900	Clatsop Community College	6/30/2021	Contribution	5.5	1.5	(1,320,806)	(360,218)	(240,147)	(240,147)	(120,071)	0	0	0	0
2900	Clatsop Community College	6/30/2020	Proportion	5.4	0.4	476,371	35,286	88,217	35,286	0	0	0	0	0
2900	Clatsop Community College	6/30/2020	Contribution	5.4	0.4	(457,997)	(33,927)	(84,814)	(33,927)	0	0	0	0	0
2900	Clatsop Community College	6/30/2019	Proportion	5.3	0.0	1,134,160	0	64,200	0	0	0	0	0	0
2900	Clatsop Community College	6/30/2019	Contribution	5.3	0.0	(474,396)	0	(26,851)	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2024	Proportion	5.4	4.4	(2,773,575)	(2,259,950)	(513,625)	(513,625)	(513,625)	(513,625)	(513,625)	(205,450)	0
2901	Blue Mountain Community College	6/30/2024	Contribution	5.4	4.4	(564,985)	(460,358)	(104,627)	(104,627)	(104,627)	(104,627)	(104,627)	(41,850)	0
2901	Blue Mountain Community College	6/30/2023	Proportion	5.3	3.3	359,449	223,807	67,821	67,821	67,821	67,821	20,344	0	0
2901	Blue Mountain Community College	6/30/2023	Contribution	5.3	3.3	(759,594)	(472,954)	(143,320)	(143,320)	(143,320)	(143,320)	(42,994)	0	0
2901	Blue Mountain Community College	6/30/2022	Proportion	5.4	2.4	(2,115,773)	(940,343)	(391,810)	(391,810)	(391,810)	(156,723)	0	0	0
2901	Blue Mountain Community College	6/30/2022	Contribution	5.4	2.4	(265,763)	(118,118)	(49,215)	(49,215)	(49,215)	(19,688)	0	0	0
2901	Blue Mountain Community College	6/30/2021	Proportion	5.5	1.5	(381,063)	(103,927)	(69,284)	(69,284)	(34,643)	0	0	0	0
2901	Blue Mountain Community College	6/30/2021	Contribution	5.5	1.5	(2,092,790)	(570,762)	(380,507)	(380,507)	(190,255)	0	0	0	0
2901	Blue Mountain Community College	6/30/2020	Proportion	5.4	0.4	400,585	29,675	74,182	29,675	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2020	Contribution	5.4	0.4	(378,717)	(28,052)	(70,133)	(28,052)	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2019	Proportion	5.3	0.0	(1,057,799)	0	(59,874)	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2019	Contribution	5.3	0.0	(514,876)	0	(29,146)	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2024	Proportion	5.4	4.4	1,696,491	1,382,326	314,165	314,165	314,165	314,165	314,165	125,666	0
2902	Treasure Valley Community College	6/30/2024	Contribution	5.4	4.4	(1,541,580)	(1,256,102)	(285,478)	(285,478)	(285,478)	(285,478)	(285,478)	(114,190)	0
2902	Treasure Valley Community College	6/30/2023	Proportion	5.3	3.3	649,180	404,206	122,487	122,487	122,487	122,487	36,745	0	0
2902	Treasure Valley Community College	6/30/2023	Contribution	5.3	3.3	(1,081,482)	(673,376)	(204,053)	(204,053)	(204,053)	(204,053)	(61,217)	0	0
2902	Treasure Valley Community College	6/30/2022	Proportion	5.4	2.4	(1,525,516)	(678,007)	(282,503)	(282,503)	(282,503)	(113,001)	0	0	0
2902	Treasure Valley Community College	6/30/2022	Contribution	5.4	2.4	(576,369)	(256,164)	(106,735)	(106,735)	(106,735)	(42,694)	0	0	0
2902	Treasure Valley Community College	6/30/2021	Proportion	5.5	1.5	509,137	138,857	92,570	92,570	46,287	0	0	0	0
2902	Treasure Valley Community College	6/30/2021	Contribution	5.5	1.5	(1,661,547)	(453,151)	(302,099)	(302,099)	(151,052)	0	0	0	0
2902	Treasure Valley Community College	6/30/2020	Proportion	5.4	0.4	(2,147,661)	(159,086)	(397,715)	(159,086)	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2020	Contribution	5.4	0.4	(405,123)	(30,008)	(75,023)	(30,008)	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2019	Proportion	5.3	0.0	380,395	0	21,530	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2019	Contribution	5.3	0.0	(805,941)	0	(45,621)	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2024	Proportion	5.4	4.4	2,345,209	1,910,911	434,298	434,298	434,298	434,298	434,298	173,719	0
2903	Umpqua Community College	6/30/2024	Contribution	5.4	4.4	(1,603,566)	(1,306,609)	(296,957)	(296,957)	(296,957)	(296,957)	(296,957)	(118,781)	0
2903	Umpqua Community College	6/30/2023	Proportion	5.3	3.3	3,747,010	2,333,044	706,983	706,983	706,983	706,983	212,095	0	0
2903	Umpqua Community College	6/30/2023	Contribution	5.3	3.3	(1,025,639)	(638,605)	(193,517)	(193,517)	(193,517)	(193,517)	(58,054)	0	0
2903	Umpqua Community College	6/30/2022	Proportion	5.4	2.4	(2,670,862)	(1,187,050)	(494,604)	(494,604)	(494,604)	(197,842)	0	0	0
2903	Umpqua Community College	6/30/2022	Contribution	5.4	2.4	(141,116)	(62,717)	(26,133)	(26,133)	(26,133)	(10,451)	0	0	0
2903	Umpqua Community College	6/30/2021	Proportion	5.5	1.5	(9,382,284)	(2,558,804)	(1,705,870)	(1,705,870)	(852,934)	0	0	0	0
2903	Umpqua Community College	6/30/2021	Contribution	5.5	1.5	16,320,758	4,451,114	2,967,411	2,967,411	1,483,703	0	0	0	0
2903	Umpqua Community College	6/30/2020	Proportion	5.4	0.4	(463,666)	(34,346)	(85,864)	(34,346)	0	0	0	0	0
2903	Umpqua Community College	6/30/2020	Contribution	5.4	0.4	(629,374)	(46,619)	(116,551)	(46,619)	0	0	0	0	0
2903	Umpqua Community College	6/30/2019	Proportion	5.3	0.0	798,367	0	45,192	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2019	Contribution	5.3	0.0	(835,217)	0	(47,277)	0	0	0	0	0	0
2904	Lane Community College	6/30/2024	Proportion	5.4	4.4	3,698,395	3,013,507	684,888	684,888	684,888	684,888	684,888	273,955	0
2904	Lane Community College	6/30/2024	Contribution	5.4	4.4	(3,913,859)	(3,189,070)	(724,789)	(724,789)	(724,789)	(724,789)	(724,789)	(289,914)	0
2904	Lane Community College	6/30/2023	Proportion	5.3	3.3	16,413,418	10,219,676	3,096,871	3,096,871	3,096,871	3,096,871	929,063	0	0
2904	Lane Community College	6/30/2023	Contribution	5.3	3.3	(2,834,470)	(1,764,858)	(534,806)	(534,806)	(534,806)	(534,806)	(160,440)	0	0
2904	Lane Community College	6/30/2022	Proportion	5.4	2.4	(15,983,038)	(7,103,572)	(2,959,822)	(2,959,822)	(2,959,822)	(1,183,928)	0	0	0
2904	Lane Community College	6/30/2022	Contribution	5.4	2.4	(216,616)	(96,274)	(40,114)	(40,114)	(40,114)	(16,046)	0	0	0
2904	Lane Community College	6/30/2021	Proportion	5.5	1.5	(29,521,717)	(8,051,377)	(5,367,585)	(5,367,585)	(2,683,792)	0	0	0	0
2904	Lane Community College	6/30/2021	Contribution	5.5	1.5	67,457,801	18,397,581	12,265,055	12,265,055	6,132,526	0	0	0	0
2904	Lane Community College	6/30/2020	Proportion	5.4	0.4	(2,412,819)	(178,729)	(446,818)	(178,729)	0	0	0	0	0
2904	Lane Community College	6/30/2020	Contribution	5.4	0.4	(2,639,108)	(195,488)	(488,724)	(195,488)	0	0	0	0	0
2904	Lane Community College	6/30/2019	Proportion	5.3	0.0	1,344,817	0	76,122	0	0	0	0	0	0
2904	Lane Community College	6/30/2019	Contribution	5.3	0.0	(3,426,647)	0	(193,962)	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2024	Proportion	5.4	4.4	3,457,570	2,817,279	640,291	640,291	640,291	640,291	640,291	256,115	0
2905	Mt Hood Community College	6/30/2024	Contribution	5.4	4.4	(5,354,631)	(4,363,033)	(991,598)	(991,598)	(991,598)	(991,598)	(991,598)	(396,641)	0
2905	Mt Hood Community College	6/30/2023	Proportion	5.3	3.3	17,118,774	10,658,860	3,229,957	3,229,957	3,229,957	3,229,957	968,989	0	0
2905	Mt Hood Community College	6/30/2023	Contribution	5.3	3.3	(4,111,449)	(2,559,959)	(775,745)	(775,745)	(775,745)	(775,745)	(232,724)	0	0

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2905	Mt Hood Community College	6/30/2022	Proportion	5.4	2.4	(15,187,232)	(6,749,882)	(2,812,450)	(2,812,450)	(2,812,450)	(1,124,982)	0	0	0
2905	Mt Hood Community College	6/30/2022	Contribution	5.4	2.4	(1,320,883)	(587,059)	(244,608)	(244,608)	(244,608)	(97,843)	0	0	0
2905	Mt Hood Community College	6/30/2021	Proportion	5.5	1.5	(25,882,102)	(7,058,754)	(4,705,837)	(4,705,837)	(2,352,917)	0	0	0	0
2905	Mt Hood Community College	6/30/2021	Contribution	5.5	1.5	52,733,390	14,381,834	9,587,889	9,587,889	4,793,945	0	0	0	0
2905	Mt Hood Community College	6/30/2020	Proportion	5.4	0.4	797,826	59,096	147,746	59,096	0	0	0	0	0
2905	Mt Hood Community College	6/30/2020	Contribution	5.4	0.4	(3,732,082)	(276,452)	(691,126)	(276,452)	0	0	0	0	0
2905	Mt Hood Community College	6/30/2019	Proportion	5.3	0.0	6,606,174	0	373,934	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2019	Contribution	5.3	0.0	(4,131,572)	0	(233,862)	0	0	0	0	0	0
2906	Klamath Community College	6/30/2024	Proportion	5.4	4.4	(719,132)	(585,959)	(133,173)	(133,173)	(133,173)	(133,173)	(133,173)	(53,267)	0
2906	Klamath Community College	6/30/2024	Contribution	5.4	4.4	443,294	361,203	82,091	82,091	82,091	82,091	82,091	32,839	0
2906	Klamath Community College	6/30/2023	Proportion	5.3	3.3	(404,347)	(251,763)	(76,292)	(76,292)	(76,292)	(76,292)	(22,887)	0	0
2906	Klamath Community College	6/30/2023	Contribution	5.3	3.3	342,877	213,489	64,694	64,694	64,694	64,694	19,407	0	0
2906	Klamath Community College	6/30/2022	Proportion	5.4	2.4	1,266,900	563,067	234,611	234,611	234,611	93,845	0	0	0
2906	Klamath Community College	6/30/2022	Contribution	5.4	2.4	64,531	28,681	11,950	11,950	11,950	4,781	0	0	0
2906	Klamath Community College	6/30/2021	Proportion	5.5	1.5	(943,877)	(257,421)	(171,614)	(171,614)	(85,807)	0	0	0	0
2906	Klamath Community College	6/30/2021	Contribution	5.5	1.5	(1,336,804)	(364,584)	(243,055)	(243,055)	(121,529)	0	0	0	0
2906	Klamath Community College	6/30/2020	Proportion	5.4	0.4	1,646,526	121,966	304,912	121,966	0	0	0	0	0
2906	Klamath Community College	6/30/2020	Contribution	5.4	0.4	(138,884)	(10,289)	(25,719)	(10,289)	0	0	0	0	0
2906	Klamath Community College	6/30/2019	Proportion	5.3	0.0	(301,129)	0	(17,044)	0	0	0	0	0	0
2906	Klamath Community College	6/30/2019	Contribution	5.3	0.0	(90,027)	0	(5,097)	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2024	Proportion	5.4	4.4	4,411,517	3,594,569	816,948	816,948	816,948	816,948	816,948	326,777	0
2908	Clackamas Community College	6/30/2024	Contribution	5.4	4.4	(3,155,859)	(2,571,441)	(584,418)	(584,418)	(584,418)	(584,418)	(584,418)	(233,769)	0
2908	Clackamas Community College	6/30/2023	Proportion	5.3	3.3	9,594,147	5,973,715	1,810,216	1,810,216	1,810,216	1,810,216	543,067	0	0
2908	Clackamas Community College	6/30/2023	Contribution	5.3	3.3	(1,968,837)	(1,225,879)	(371,479)	(371,479)	(371,479)	(371,479)	(111,442)	0	0
2908	Clackamas Community College	6/30/2022	Proportion	5.4	2.4	(8,519,990)	(3,786,662)	(1,577,776)	(1,577,776)	(1,577,776)	(631,110)	0	0	0
2908	Clackamas Community College	6/30/2022	Contribution	5.4	2.4	(459,169)	(204,076)	(85,031)	(85,031)	(85,031)	(34,014)	0	0	0
2908	Clackamas Community College	6/30/2021	Proportion	5.5	1.5	(21,397,945)	(5,835,805)	(3,890,535)	(3,890,535)	(1,945,270)	0	0	0	0
2908	Clackamas Community College	6/30/2021	Contribution	5.5	1.5	46,007,188	12,547,416	8,364,943	8,364,943	4,182,473	0	0	0	0
2908	Clackamas Community College	6/30/2020	Proportion	5.4	0.4	(2,303,003)	(170,593)	(426,482)	(170,593)	0	0	0	0	0
2908	Clackamas Community College	6/30/2020	Contribution	5.4	0.4	(1,076,381)	(79,731)	(199,330)	(79,731)	0	0	0	0	0
2908	Clackamas Community College	6/30/2019	Proportion	5.3	0.0	2,067,723	0	117,043	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2019	Contribution	5.3	0.0	(2,050,617)	0	(116,072)	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2024	Proportion	5.4	4.4	(1,027,315)	(837,071)	(190,244)	(190,244)	(190,244)	(190,244)	(190,244)	(76,095)	0
2910	Linn-Benton Community College	6/30/2024	Contribution	5.4	4.4	(1,311,503)	(1,068,632)	(242,871)	(242,871)	(242,871)	(242,871)	(242,871)	(97,148)	0
2910	Linn-Benton Community College	6/30/2023	Proportion	5.3	3.3	(2,099,884)	(1,307,474)	(396,205)	(396,205)	(396,205)	(396,205)	(118,859)	0	0
2910	Linn-Benton Community College	6/30/2023	Contribution	5.3	3.3	(1,727,665)	(1,075,715)	(325,975)	(325,975)	(325,975)	(325,975)	(97,790)	0	0
2910	Linn-Benton Community College	6/30/2022	Proportion	5.4	2.4	99,646	44,287	18,453	18,453	18,453	7,381	0	0	0
2910	Linn-Benton Community College	6/30/2022	Contribution	5.4	2.4	(1,446,515)	(642,896)	(267,873)	(267,873)	(267,873)	(107,150)	0	0	0
2910	Linn-Benton Community College	6/30/2021	Proportion	5.5	1.5	2,110,250	575,522	383,682	383,682	191,840	0	0	0	0
2910	Linn-Benton Community College	6/30/2021	Contribution	5.5	1.5	(5,546,655)	(1,512,723)	(1,008,483)	(1,008,483)	(504,240)	0	0	0	0
2910	Linn-Benton Community College	6/30/2020	Proportion	5.4	0.4	(1,341,250)	(99,350)	(248,380)	(99,350)	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2020	Contribution	5.4	0.4	(1,349,926)	(99,996)	(249,986)	(99,996)	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2019	Proportion	5.3	0.0	1,511,465	0	85,555	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2019	Contribution	5.3	0.0	(2,078,289)	0	(117,639)	0	0	0	0	0	0
2918	Portland Community College	6/30/2024	Proportion	5.4	4.4	14,166,062	11,542,717	2,623,345	2,623,345	2,623,345	2,623,345	2,623,345	1,049,337	0
2918	Portland Community College	6/30/2024	Contribution	5.4	4.4	(15,521,264)	(12,646,956)	(2,874,308)	(2,874,308)	(2,874,308)	(2,874,308)	(2,874,308)	(1,149,724)	0
2918	Portland Community College	6/30/2023	Proportion	5.3	3.3	35,967,023	22,394,561	6,786,231	6,786,231	6,786,231	6,786,231	2,035,868	0	0
2918	Portland Community College	6/30/2023	Contribution	5.3	3.3	(10,619,211)	(6,611,961)	(2,003,625)	(2,003,625)	(2,003,625)	(2,003,625)	(601,086)	0	0
2918	Portland Community College	6/30/2022	Proportion	5.4	2.4	(43,991,828)	(19,551,923)	(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	2.4	(2,762,115)	(1,227,606)	(511,503)	(511,503)	(511,503)	(204,600)	0	0	0
2918	Portland Community College	6/30/2021	Proportion	5.5	1.5	30,761,759	8,389,571	5,593,047	5,593,047	2,796,524	0	0	0	0
2918	Portland Community College	6/30/2021	Contribution	5.5	1.5	(19,378,962)	(5,285,170)	(3,523,448)	(3,523,448)	(1,761,722)	0	0	0	0
2918	Portland Community College	6/30/2020	Proportion	5.4	0.4	(24,164,119)	(1,789,934)	(4,474,837)	(1,789,934)	0	0	0	0	0
2918	Portland Community College	6/30/2020	Contribution	5.4	0.4	(4,293,502)	(318,037)	(795,093)	(318,037)	0	0	0	0	0
2918	Portland Community College	6/30/2019	Proportion	5.3	0.0	22,204,035	0	1,256,830	0	0	0	0	0	0
2918	Portland Community College	6/30/2019	Contribution	5.3	0.0	(8,031,448)	0	(454,608)	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2024	Proportion	5.4	4.4	2,597	2,116	481	481	481	481	481	192	0
2919	Chemeketa Community College	6/30/2024	Contribution	5.4	4.4	(4,648,504)	(3,787,670)	(860,834)	(860,834)	(860,834)	(860,834)	(860,834)	(344,334)	0
2919	Chemeketa Community College	6/30/2023	Proportion	5.3	3.3	11,121,990	6,925,012	2,098,489	2,098,489	2,098,489	2,098,489	629,545	0	0
2919	Chemeketa Community College	6/30/2023	Contribution	5.3	3.3	(3,705,846)	(2,307,414)	(699,216)	(699,216)	(699,216)	(699,216)	(209,766)	0	0
2919	Chemeketa Community College	6/30/2022	Proportion	5.4	2.4	(8,925,244)	(3,966,775)	(1,652,823)	(1,652,823)	(1,652,823)	(661,129)	0	0	0
2919	Chemeketa Community College	6/30/2022	Contribution	5.4	2.4	(1,193,854)	(530,602)	(221,084)	(221,084)	(221,084)	(88,434)	0	0	0
2919	Chemeketa Community College	6/30/2021	Proportion	5.5	1.5	(26,063,695)	(7,108,279)	(4,738,854)	(4,738,854)	(2,369,425)	0	0	0	0
2919	Chemeketa Community College	6/30/2021	Contribution	5.5	1.5	50,301,314	13,718,542	9,145,693	9,145,693	4,572,849	0	0	0	0
2919	Chemeketa Community College	6/30/2020	Proportion	5.4	0.4	(5,358,175)	(396,900)	(992,255)	(396,900)	0	0	0	0	0
2919	Chemeketa Community College	6/30/2020	Contribution	5.4	0.4	(2,217,578)	(164,263)	(410,663)	(164,263)	0	0	0	0	0
2919	Chemeketa Community College	6/30/2019	Proportion	5.3	0.0	1,898,975	0	107,490	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2019	Contribution	5.3	0.0	2,858,346	0	161,791	0	0	0	0	0	0
2922	Rogue Community College	6/30/2024	Proportion	5.4	4.4	2,241,507	1,826,413	415,094	415,094	415,094	415,094	415,094	166,037	0
2922	Rogue Community College	6/30/2024	Contribution	5.4	4.4	(2,204,981)	(1,796,651)	(408,330)	(408,330)	(408,330)	(408,330)	(408,330)	(163,331)	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2922	Rogue Community College	6/30/2023	Proportion	5.3	3.3	6,394,277	3,981,343	1,206,467	1,206,467	1,206,467	1,206,467	361,942	0	0
2922	Rogue Community College	6/30/2023	Contribution	5.3	3.3	(1,496,650)	(931,876)	(282,387)	(282,387)	(282,387)	(282,387)	(84,715)	0	0
2922	Rogue Community College	6/30/2022	Proportion	5.4	2.4	(7,910,801)	(3,515,912)	(1,464,963)	(1,464,963)	(1,464,963)	(585,986)	0	0	0
2922	Rogue Community College	6/30/2022	Contribution	5.4	2.4	114,319	50,809	21,170	21,170	21,170	8,469	0	0	0
2922	Rogue Community College	6/30/2021	Proportion	5.5	1.5	(14,514,468)	(3,958,492)	(2,638,994)	(2,638,994)	(1,319,498)	0	0	0	0
2922	Rogue Community College	6/30/2021	Contribution	5.5	1.5	29,164,133	7,953,853	5,302,570	5,302,570	2,651,283	0	0	0	0
2922	Rogue Community College	6/30/2020	Proportion	5.4	0.4	(789,593)	(58,488)	(146,221)	(58,488)	0	0	0	0	0
2922	Rogue Community College	6/30/2020	Contribution	5.4	0.4	(660,939)	(48,959)	(122,396)	(48,959)	0	0	0	0	0
2922	Rogue Community College	6/30/2019	Proportion	5.3	0.0	(193,818)	0	(10,973)	0	0	0	0	0	0
2922	Rogue Community College	6/30/2019	Contribution	5.3	0.0	(1,182,733)	0	(66,948)	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2024	Proportion	5.4	4.4	(694,225)	(565,665)	(128,560)	(128,560)	(128,560)	(128,560)	(128,560)	(51,425)	0
2995	Oregon Coast Community College	6/30/2024	Contribution	5.4	4.4	(101,295)	(82,537)	(18,758)	(18,758)	(18,758)	(18,758)	(18,758)	(7,505)	0
2995	Oregon Coast Community College	6/30/2023	Proportion	5.3	3.3	360,457	224,435	68,011	68,011	68,011	68,011	20,402	0	0
2995	Oregon Coast Community College	6/30/2023	Contribution	5.3	3.3	(253,213)	(157,661)	(47,776)	(47,776)	(47,776)	(47,776)	(14,333)	0	0
2995	Oregon Coast Community College	6/30/2022	Proportion	5.4	2.4	344,880	153,279	63,867	63,867	63,867	25,545	0	0	0
2995	Oregon Coast Community College	6/30/2022	Contribution	5.4	2.4	(63,927)	(28,413)	(11,838)	(11,838)	(11,838)	(4,737)	0	0	0
2995	Oregon Coast Community College	6/30/2021	Proportion	5.5	1.5	184,557	50,333	33,556	33,556	16,777	0	0	0	0
2995	Oregon Coast Community College	6/30/2021	Contribution	5.5	1.5	(506,321)	(138,089)	(92,058)	(92,058)	(46,031)	0	0	0	0
2995	Oregon Coast Community College	6/30/2020	Proportion	5.4	0.4	216,295	16,020	40,055	16,020	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2020	Contribution	5.4	0.4	(103,207)	(7,647)	(19,112)	(7,647)	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2019	Proportion	5.3	0.0	192,873	0	10,918	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2019	Contribution	5.3	0.0	(224,744)	0	(12,719)	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2024	Proportion	5.4	4.4	(421,729)	(343,631)	(78,098)	(78,098)	(78,098)	(78,098)	(78,098)	(31,239)	0
2996	Columbia Gorge Community College	6/30/2024	Contribution	5.4	4.4	(350,623)	(285,693)	(64,930)	(64,930)	(64,930)	(64,930)	(64,930)	(25,973)	0
2996	Columbia Gorge Community College	6/30/2023	Proportion	5.3	3.3	1,171,158	729,212	220,973	220,973	220,973	220,973	66,293	0	0
2996	Columbia Gorge Community College	6/30/2023	Contribution	5.3	3.3	(246,527)	(153,497)	(46,515)	(46,515)	(46,515)	(46,515)	(13,952)	0	0
2996	Columbia Gorge Community College	6/30/2022	Proportion	5.4	2.4	87,039	38,685	16,118	16,118	16,118	6,449	0	0	0
2996	Columbia Gorge Community College	6/30/2022	Contribution	5.4	2.4	(62,370)	(27,720)	(11,550)	(11,550)	(11,550)	(4,620)	0	0	0
2996	Columbia Gorge Community College	6/30/2021	Proportion	5.5	1.5	373,514	101,866	67,912	67,912	33,954	0	0	0	0
2996	Columbia Gorge Community College	6/30/2021	Contribution	5.5	1.5	(880,220)	(240,060)	(160,040)	(160,040)	(80,020)	0	0	0	0
2996	Columbia Gorge Community College	6/30/2020	Proportion	5.4	0.4	(253,067)	(18,747)	(46,864)	(18,747)	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2020	Contribution	5.4	0.4	(136,757)	(10,132)	(25,325)	(10,132)	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2019	Proportion	5.3	0.0	(88,732)	0	(5,022)	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2019	Contribution	5.3	0.0	(250,194)	0	(14,164)	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2024	Proportion	5.4	4.4	827,342	674,131	153,211	153,211	153,211	153,211	153,211	61,287	0
2997	Tillamook Bay Community College	6/30/2024	Contribution	5.4	4.4	316,033	257,508	58,525	58,525	58,525	58,525	58,525	23,408	0
2997	Tillamook Bay Community College	6/30/2023	Proportion	5.3	3.3	(1,451,121)	(903,529)	(273,796)	(273,796)	(273,796)	(273,796)	(82,141)	0	0
2997	Tillamook Bay Community College	6/30/2023	Contribution	5.3	3.3	786,677	489,817	148,430	148,430	148,430	148,430	44,527	0	0
2997	Tillamook Bay Community College	6/30/2022	Proportion	5.4	2.4	65,257	29,002	12,085	12,085	12,085	4,832	0	0	0
2997	Tillamook Bay Community College	6/30/2022	Contribution	5.4	2.4	(461,079)	(204,924)	(85,385)	(85,385)	(85,385)	(34,154)	0	0	0
2997	Tillamook Bay Community College	6/30/2021	Proportion	5.5	1.5	1,079,007	294,275	196,183	196,183	98,092	0	0	0	0
2997	Tillamook Bay Community College	6/30/2021	Contribution	5.5	1.5	(516,230)	(140,790)	(93,860)	(93,860)	(46,930)	0	0	0	0
2997	Tillamook Bay Community College	6/30/2020	Proportion	5.4	0.4	(148,512)	(11,002)	(27,502)	(11,002)	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2020	Contribution	5.4	0.4	26,612	1,972	4,928	1,972	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2019	Proportion	5.3	0.0	100,226	0	5,671	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2019	Contribution	5.3	0.0	(97,555)	0	(5,520)	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2024	Proportion	5.4	4.4	(617,309)	(502,993)	(114,316)	(114,316)	(114,316)	(114,316)	(114,316)	(45,729)	0
2998	Southwestern Community College	6/30/2024	Contribution	5.4	4.4	(1,065,063)	(867,829)	(197,234)	(197,234)	(197,234)	(197,234)	(197,234)	(78,893)	0
2998	Southwestern Community College	6/30/2023	Proportion	5.3	3.3	444,585	276,817	83,884	83,884	83,884	83,884	25,165	0	0
2998	Southwestern Community College	6/30/2023	Contribution	5.3	3.3	(876,044)	(545,462)	(165,291)	(165,291)	(165,291)	(165,291)	(49,589)	0	0
2998	Southwestern Community College	6/30/2022	Proportion	5.4	2.4	(2,169,987)	(964,440)	(401,849)	(401,849)	(401,849)	(160,742)	0	0	0
2998	Southwestern Community College	6/30/2022	Contribution	5.4	2.4	(458,973)	(203,988)	(84,995)	(84,995)	(84,995)	(33,998)	0	0	0
2998	Southwestern Community College	6/30/2021	Proportion	5.5	1.5	(871,250)	(237,614)	(158,409)	(158,409)	(79,205)	0	0	0	0
2998	Southwestern Community College	6/30/2021	Contribution	5.5	1.5	(2,058,643)	(561,447)	(374,299)	(374,299)	(187,148)	0	0	0	0
2998	Southwestern Community College	6/30/2020	Proportion	5.4	0.4	596,612	44,192	110,484	44,192	0	0	0	0	0
2998	Southwestern Community College	6/30/2020	Contribution	5.4	0.4	(789,385)	(58,475)	(146,182)	(58,475)	0	0	0	0	0
2998	Southwestern Community College	6/30/2019	Proportion	5.3	0.0	181,505	0	10,275	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2019	Contribution	5.3	0.0	(816,505)	0	(46,215)	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2024	Proportion	5.4	4.4	479,540	390,736	88,804	88,804	88,804	88,804	88,804	35,520	0
2999	Central Oregon Community College	6/30/2024	Contribution	5.4	4.4	69,971	57,013	12,958	12,958	12,958	12,958	12,958	5,181	0
2999	Central Oregon Community College	6/30/2023	Proportion	5.3	3.3	(2,412,265)	(1,501,977)	(455,144)	(455,144)	(455,144)	(455,144)	(136,545)	0	0
2999	Central Oregon Community College	6/30/2023	Contribution	5.3	3.3	83,467	51,971	15,748	15,748	15,748	15,748	4,727	0	0
2999	Central Oregon Community College	6/30/2022	Proportion	5.4	2.4	(2,178,391)	(968,173)	(403,406)	(403,406)	(403,406)	(161,361)	0	0	0
2999	Central Oregon Community College	6/30/2022	Contribution	5.4	2.4	(307,341)	(136,596)	(56,915)	(56,915)	(56,915)	(22,766)	0	0	0
2999	Central Oregon Community College	6/30/2021	Proportion	5.5	1.5	1,170,327	319,179	212,787	212,787	106,392	0	0	0	0
2999	Central Oregon Community College	6/30/2021	Contribution	5.5	1.5	(4,402,115)	(1,200,575)	(800,385)	(800,385)	(400,190)	0	0	0	0
2999	Central Oregon Community College	6/30/2020	Proportion	5.4	0.4	(2,673,687)	(198,052)	(495,127)	(198,052)	0	0	0	0	0
2999	Central Oregon Community College	6/30/2020	Contribution	5.4	0.4	(290,096)	(21,491)	(53,721)	(21,491)	0	0	0	0	0
2999	Central Oregon Community College	6/30/2019	Proportion	5.3	0.0	(1,482,356)	0	(83,906)	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2019	Contribution	5.3	0.0	(1,259,245)	0	(71,280)	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3003	Baker School District 5J	6/30/2024	Proportion	5.4	4.4	3,650,064	2,974,126	675,938	675,938	675,938	675,938	675,938	270,374	0
3003	Baker School District 5J	6/30/2024	Contribution	5.4	4.4	(1,708,609)	(1,392,200)	(316,409)	(316,409)	(316,409)	(316,409)	(316,409)	(126,564)	0
3003	Baker School District 5J	6/30/2023	Proportion	5.3	3.3	7,329,102	4,563,404	1,382,849	1,382,849	1,382,849	1,382,849	414,857	0	0
3003	Baker School District 5J	6/30/2023	Contribution	5.3	3.3	(951,288)	(592,312)	(179,488)	(179,488)	(179,488)	(179,488)	(53,848)	0	0
3003	Baker School District 5J	6/30/2022	Proportion	5.4	2.4	(3,834,866)	(1,704,386)	(710,160)	(710,160)	(710,160)	(284,066)	0	0	0
3003	Baker School District 5J	6/30/2022	Contribution	5.4	2.4	108,392	48,173	20,073	20,073	20,073	8,027	0	0	0
3003	Baker School District 5J	6/30/2021	Proportion	5.5	1.5	(9,821,242)	(2,678,522)	(1,785,680)	(1,785,680)	(892,842)	0	0	0	0
3003	Baker School District 5J	6/30/2021	Contribution	5.5	1.5	18,532,978	5,054,450	3,369,632	3,369,632	1,684,818	0	0	0	0
3003	Baker School District 5J	6/30/2020	Proportion	5.4	0.4	1,537,558	113,893	284,733	113,893	0	0	0	0	0
3003	Baker School District 5J	6/30/2020	Contribution	5.4	0.4	(128,574)	(9,524)	(23,810)	(9,524)	0	0	0	0	0
3003	Baker School District 5J	6/30/2019	Proportion	5.3	0.0	10,423	0	588	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2019	Contribution	5.3	0.0	(263,942)	0	(14,942)	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2024	Proportion	5.4	4.4	(136,188)	(110,968)	(25,220)	(25,220)	(25,220)	(25,220)	(25,220)	(10,088)	0
3008	Huntington School District 16J	6/30/2024	Contribution	5.4	4.4	84,009	68,452	15,557	15,557	15,557	15,557	15,557	6,224	0
3008	Huntington School District 16J	6/30/2023	Proportion	5.3	3.3	47,518	29,586	8,966	8,966	8,966	8,966	2,688	0	0
3008	Huntington School District 16J	6/30/2023	Contribution	5.3	3.3	140,913	87,739	26,587	26,587	26,587	26,587	7,978	0	0
3008	Huntington School District 16J	6/30/2022	Proportion	5.4	2.4	20,226	8,988	3,746	3,746	3,746	1,496	0	0	0
3008	Huntington School District 16J	6/30/2022	Contribution	5.4	2.4	88,655	39,401	16,418	16,418	16,418	6,565	0	0	0
3008	Huntington School District 16J	6/30/2021	Proportion	5.5	1.5	(99,781)	(27,213)	(18,142)	(18,142)	(9,071)	0	0	0	0
3008	Huntington School District 16J	6/30/2021	Contribution	5.5	1.5	(86,456)	(23,580)	(15,719)	(15,719)	(7,861)	0	0	0	0
3008	Huntington School District 16J	6/30/2020	Proportion	5.4	0.4	(65,466)	(4,851)	(12,123)	(4,851)	0	0	0	0	0
3008	Huntington School District 16J	6/30/2020	Contribution	5.4	0.4	58,009	4,299	10,742	4,299	0	0	0	0	0
3008	Huntington School District 16J	6/30/2019	Proportion	5.3	0.0	(134,633)	0	(7,623)	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2019	Contribution	5.3	0.0	7,828	0	443	0	0	0	0	0	0
3016	Burnt River High School	6/30/2024	Proportion	5.4	4.4	129,569	105,575	23,994	23,994	23,994	23,994	23,994	9,599	0
3016	Burnt River High School	6/30/2024	Contribution	5.4	4.4	83,364	67,926	15,438	15,438	15,438	15,438	15,438	6,174	0
3016	Burnt River High School	6/30/2023	Proportion	5.3	3.3	(246,364)	(153,396)	(46,484)	(46,484)	(46,484)	(46,484)	(13,944)	0	0
3016	Burnt River High School	6/30/2023	Contribution	5.3	3.3	63,631	39,619	12,006	12,006	12,006	12,006	3,601	0	0
3016	Burnt River High School	6/30/2022	Proportion	5.4	2.4	(52,518)	(23,340)	(9,726)	(9,726)	(9,726)	(3,888)	0	0	0
3016	Burnt River High School	6/30/2022	Contribution	5.4	2.4	680	302	126	126	126	50	0	0	0
3016	Burnt River High School	6/30/2021	Proportion	5.5	1.5	(39,569)	(10,793)	(7,194)	(7,194)	(3,599)	0	0	0	0
3016	Burnt River High School	6/30/2021	Contribution	5.5	1.5	(47,359)	(12,915)	(8,611)	(8,611)	(4,304)	0	0	0	0
3016	Burnt River High School	6/30/2020	Proportion	5.4	0.4	(113,309)	(8,394)	(20,983)	(8,394)	0	0	0	0	0
3016	Burnt River High School	6/30/2020	Contribution	5.4	0.4	51,556	3,821	9,547	3,821	0	0	0	0	0
3016	Burnt River High School	6/30/2019	Proportion	5.3	0.0	129,958	0	7,358	0	0	0	0	0	0
3016	Burnt River High School	6/30/2019	Contribution	5.3	0.0	(62,066)	0	(3,511)	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2024	Proportion	5.4	4.4	(232,192)	(189,193)	(42,999)	(42,999)	(42,999)	(42,999)	(42,999)	(17,197)	0
3027	Pine-Eagle School District 61	6/30/2024	Contribution	5.4	4.4	123,151	100,345	22,806	22,806	22,806	22,806	22,806	9,121	0
3027	Pine-Eagle School District 61	6/30/2023	Proportion	5.3	3.3	(333,016)	(207,350)	(62,833)	(62,833)	(62,833)	(62,833)	(18,851)	0	0
3027	Pine-Eagle School District 61	6/30/2023	Contribution	5.3	3.3	129,387	80,561	24,413	24,413	24,413	24,413	7,322	0	0
3027	Pine-Eagle School District 61	6/30/2022	Proportion	5.4	2.4	261,516	116,229	48,429	48,429	48,429	19,371	0	0	0
3027	Pine-Eagle School District 61	6/30/2022	Contribution	5.4	2.4	29,623	13,165	5,486	5,486	5,486	2,193	0	0	0
3027	Pine-Eagle School District 61	6/30/2021	Proportion	5.5	1.5	204,723	55,835	37,222	37,222	18,613	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2021	Contribution	5.5	1.5	(243,559)	(66,427)	(44,283)	(44,283)	(22,144)	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2020	Proportion	5.4	0.4	(147,650)	(10,935)	(27,343)	(10,935)	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2020	Contribution	5.4	0.4	136,157	10,087	25,214	10,087	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2019	Proportion	5.3	0.0	(13,539)	0	(764)	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2019	Contribution	5.3	0.0	19,692	0	1,117	0	0	0	0	0	0
3037	Alsea School	6/30/2024	Proportion	5.4	4.4	(4,270,438)	(3,479,616)	(790,822)	(790,822)	(790,822)	(790,822)	(790,822)	(316,328)	0
3037	Alsea School	6/30/2024	Contribution	5.4	4.4	155,468	126,678	28,790	28,790	28,790	28,790	28,790	11,518	0
3037	Alsea School	6/30/2023	Proportion	5.3	3.3	(734,606)	(457,396)	(138,605)	(138,605)	(138,605)	(138,605)	(41,581)	0	0
3037	Alsea School	6/30/2023	Contribution	5.3	3.3	(376,861)	(234,649)	(71,106)	(71,106)	(71,106)	(71,106)	(21,331)	0	0
3037	Alsea School	6/30/2022	Proportion	5.4	2.4	3,421,362	1,520,604	633,586	633,586	633,586	253,432	0	0	0
3037	Alsea School	6/30/2022	Contribution	5.4	2.4	80,962	35,983	14,993	14,993	14,993	5,997	0	0	0
3037	Alsea School	6/30/2021	Proportion	5.5	1.5	1,567,658	427,542	285,029	285,029	142,513	0	0	0	0
3037	Alsea School	6/30/2021	Contribution	5.5	1.5	121,658	33,178	22,120	22,120	11,058	0	0	0	0
3037	Alsea School	6/30/2020	Proportion	5.4	0.4	230,671	17,086	42,717	17,086	0	0	0	0	0
3037	Alsea School	6/30/2020	Contribution	5.4	0.4	474,887	35,177	87,942	35,177	0	0	0	0	0
3037	Alsea School	6/30/2019	Proportion	5.3	0.0	(354,162)	0	(20,047)	0	0	0	0	0	0
3037	Alsea School	6/30/2019	Contribution	5.3	0.0	40,611	0	2,301	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2024	Proportion	5.4	4.4	(3,206,860)	(2,612,997)	(593,863)	(593,863)	(593,863)	(593,863)	(593,863)	(237,545)	0
3039	Corvallis School District 509J	6/30/2024	Contribution	5.4	4.4	(1,831,910)	(1,492,667)	(339,243)	(339,243)	(339,243)	(339,243)	(339,243)	(135,695)	0
3039	Corvallis School District 509J	6/30/2023	Proportion	5.3	3.3	4,888,622	3,043,858	922,382	922,382	922,382	922,382	276,712	0	0
3039	Corvallis School District 509J	6/30/2023	Contribution	5.3	3.3	(1,650,430)	(1,027,626)	(311,402)	(311,402)	(311,402)	(311,402)	(93,420)	0	0
3039	Corvallis School District 509J	6/30/2022	Proportion	5.4	2.4	(5,351,813)	(2,378,585)	(991,076)	(991,076)	(991,076)	(396,433)	0	0	0
3039	Corvallis School District 509J	6/30/2022	Contribution	5.4	2.4	(961,090)	(427,150)	(177,980)	(177,980)	(177,980)	(71,190)	0	0	0
3039	Corvallis School District 509J	6/30/2021	Proportion	5.5	1.5	5,857,455	1,597,487	1,064,992	1,064,992	532,495	0	0	0	0
3039	Corvallis School District 509J	6/30/2021	Contribution	5.5	1.5	(8,209,481)	(2,238,949)	(1,492,633)	(1,492,633)	(746,316)	0	0	0	0
3039	Corvallis School District 509J	6/30/2020	Proportion	5.4	0.4	99,797	7,392	18,481	7,392	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2020	Contribution	5.4	0.4	(309,837)	(22,952)	(57,377)	(22,952)	0	0	0	0	0

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3039	Corvallis School District 509J	6/30/2019	Proportion	5.3	0.0	2,385,138	0	135,008	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2019	Contribution	5.3	0.0	(1,611,902)	0	(91,242)	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2024	Proportion	5.4	4.4	(123,734)	(100,820)	(22,914)	(22,914)	(22,914)	(22,914)	(22,914)	(9,164)	0
3043	Philomath School District 17J	6/30/2024	Contribution	5.4	4.4	42,475	34,609	7,866	7,866	7,866	7,866	7,866	3,145	0
3043	Philomath School District 17J	6/30/2023	Proportion	5.3	3.3	113,420	70,620	21,400	21,400	21,400	21,400	6,420	0	0
3043	Philomath School District 17J	6/30/2023	Contribution	5.3	3.3	(11,118)	(6,922)	(2,098)	(2,098)	(2,098)	(2,098)	(628)	0	0
3043	Philomath School District 17J	6/30/2022	Proportion	5.4	2.4	(439,129)	(195,169)	(81,320)	(81,320)	(81,320)	(32,529)	0	0	0
3043	Philomath School District 17J	6/30/2022	Contribution	5.4	2.4	(45,247)	(20,110)	(8,379)	(8,379)	(8,379)	(3,352)	0	0	0
3043	Philomath School District 17J	6/30/2021	Proportion	5.5	1.5	598,143	163,131	108,753	108,753	54,378	0	0	0	0
3043	Philomath School District 17J	6/30/2021	Contribution	5.5	1.5	(1,571,898)	(428,698)	(285,800)	(285,800)	(142,898)	0	0	0	0
3043	Philomath School District 17J	6/30/2020	Proportion	5.4	0.4	(315,099)	(23,339)	(58,352)	(23,339)	0	0	0	0	0
3043	Philomath School District 17J	6/30/2020	Contribution	5.4	0.4	20,967	1,552	3,883	1,552	0	0	0	0	0
3043	Philomath School District 17J	6/30/2019	Proportion	5.3	0.0	975,506	0	55,216	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2019	Contribution	5.3	0.0	(400,714)	0	(22,684)	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3075	West Linn School District	6/30/2024	Proportion	5.4	4.4	9,784,176	7,972,292	1,811,884	1,811,884	1,811,884	1,811,884	1,811,884	724,756	0
3075	West Linn School District	6/30/2024	Contribution	5.4	4.4	(2,772,802)	(2,259,320)	(513,482)	(513,482)	(513,482)	(513,482)	(513,482)	(205,392)	0
3075	West Linn School District	6/30/2023	Proportion	5.3	3.3	24,025,034	14,958,984	4,533,025	4,533,025	4,533,025	4,533,025	1,359,909	0	0
3075	West Linn School District	6/30/2023	Contribution	5.3	3.3	(1,685,921)	(1,049,725)	(318,098)	(318,098)	(318,098)	(318,098)	(95,431)	0	0
3075	West Linn School District	6/30/2022	Proportion	5.4	2.4	(24,501,191)	(10,889,417)	(4,537,258)	(4,537,258)	(4,537,258)	(1,814,901)	0	0	0
3075	West Linn School District	6/30/2022	Contribution	5.4	2.4	1,182,377	525,500	218,959	218,959	218,959	87,582	0	0	0
3075	West Linn School District	6/30/2021	Proportion	5.5	1.5	(50,871,379)	(13,874,011)	(9,249,342)	(9,249,342)	(4,624,669)	0	0	0	0
3075	West Linn School District	6/30/2021	Contribution	5.5	1.5	106,254,056	28,978,380	19,318,919	19,318,919	9,659,461	0	0	0	0
3075	West Linn School District	6/30/2020	Proportion	5.4	0.4	(5,946,081)	(440,451)	(1,101,126)	(440,451)	0	0	0	0	0
3075	West Linn School District	6/30/2020	Contribution	5.4	0.4	746,015	55,260	138,151	55,260	0	0	0	0	0
3075	West Linn School District	6/30/2019	Proportion	5.3	0.0	5,484,325	0	310,435	0	0	0	0	0	0
3075	West Linn School District	6/30/2019	Contribution	5.3	0.0	(1,959,987)	0	(110,942)	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3102	Molalla Elementary School 35	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3116	Colton School District 53	6/30/2024	Proportion	5.4	4.4	(509,558)	(415,195)	(94,363)	(94,363)	(94,363)	(94,363)	(94,363)	(37,743)	0
3116	Colton School District 53	6/30/2024	Contribution	5.4	4.4	225,354	183,622	41,732	41,732	41,732	41,732	41,732	16,694	0
3116	Colton School District 53	6/30/2023	Proportion	5.3	3.3	245,984	153,160	46,412	46,412	46,412	46,412	13,924	0	0
3116	Colton School District 53	6/30/2023	Contribution	5.3	3.3	278,631	173,487	52,572	52,572	52,572	52,572	15,771	0	0
3116	Colton School District 53	6/30/2022	Proportion	5.4	2.4	(489,883)	(217,726)	(90,719)	(90,719)	(90,719)	(36,288)	0	0	0
3116	Colton School District 53	6/30/2022	Contribution	5.4	2.4	394,659	175,404	73,085	73,085	73,085	29,234	0	0	0
3116	Colton School District 53	6/30/2021	Proportion	5.5	1.5	(129,068)	(35,200)	(23,467)	(23,467)	(11,733)	0	0	0	0
3116	Colton School District 53	6/30/2021	Contribution	5.5	1.5	(438,655)	(119,635)	(79,755)	(79,755)	(39,880)	0	0	0	0
3116	Colton School District 53	6/30/2020	Proportion	5.4	0.4	(369,437)	(27,367)	(68,414)	(27,367)	0	0	0	0	0
3116	Colton School District 53	6/30/2020	Contribution	5.4	0.4	930,253	68,908	172,269	68,908	0	0	0	0	0
3116	Colton School District 53	6/30/2019	Proportion	5.3	0.0	(767,384)	0	(43,439)	0	0	0	0	0	0
3116	Colton School District 53	6/30/2019	Contribution	5.3	0.0	55,117	0	3,122	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2024	Proportion	5.4	4.4	2,177,221	1,774,032	403,189	403,189	403,189	403,189	403,189	161,276	0
3122	Oregon City School District 62	6/30/2024	Contribution	5.4	4.4	(3,076,364)	(2,506,667)	(569,697)	(569,697)	(569,697)	(569,697)	(569,697)	(227,879)	0
3122	Oregon City School District 62	6/30/2023	Proportion	5.3	3.3	15,813,199	9,845,955	2,983,622	2,983,622	2,983,622	2,983,622	895,089	0	0
3122	Oregon City School District 62	6/30/2023	Contribution	5.3	3.3	(2,318,307)	(1,443,475)	(437,416)	(437,416)	(437,416)	(437,416)	(131,227)	0	0
3122	Oregon City School District 62	6/30/2022	Proportion	5.4	2.4	(17,856,961)	(7,936,426)	(3,306,845)	(3,306,845)	(3,306,845)	(1,322,736)	0	0	0
3122	Oregon City School District 62	6/30/2022	Contribution	5.4	2.4	(808,089)	(359,151)	(149,646)	(149,646)	(149,646)	(59,859)	0	0	0
3122	Oregon City School District 62	6/30/2021	Proportion	5.5	1.5	(28,762,303)	(7,844,263)	(5,229,510)	(5,229,510)	(2,614,753)	0	0	0	0
3122	Oregon City School District 62	6/30/2021	Contribution	5.5	1.5	68,882,782	18,786,214	12,524,142	12,524,142	6,262,072	0	0	0	0
3122	Oregon City School District 62	6/30/2020	Proportion	5.4	0.4	(1,957,327)	(144,987)	(362,468)	(144,987)	0	0	0	0	0
3122	Oregon City School District 62	6/30/2020	Contribution	5.4	0.4	934,817	69,247	173,114	69,247	0	0	0	0	0
3122	Oregon City School District 62	6/30/2019	Proportion	5.3	0.0	(3,356,224)	0	(189,974)	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2019	Contribution	5.3	0.0	(1,025,814)	0	(58,064)	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2024	Proportion	5.4	4.4	357,575	291,357	66,218	66,218	66,218	66,218	66,218	26,485	0
3160	Gladstone School District 115	6/30/2024	Contribution	5.4	4.4	(2,464,143)	(2,007,820)	(456,323)	(456,323)	(456,323)	(456,323)	(456,323)	(182,528)	0
3160	Gladstone School District 115	6/30/2023	Proportion	5.3	3.3	4,883,033	3,040,379	921,327	921,327	921,327	921,327	276,398	0	0
3160	Gladstone School District 115	6/30/2023	Contribution	5.3	3.3	(2,079,944)	(1,295,060)	(392,442)	(392,442)	(392,442)	(392,442)	(117,734)	0	0
3160	Gladstone School District 115	6/30/2022	Proportion	5.4	2.4	(2,053,618)	(912,718)	(380,300)	(380,300)	(380,300)	(152,118)	0	0	0
3160	Gladstone School District 115	6/30/2022	Contribution	5.4	2.4	(1,319,122)	(586,276)	(244,282)	(244,282)	(244,282)	(97,712)	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3160	Gladstone School District 115	6/30/2021	Proportion	5.5	1.5	4,513,972	1,231,084	820,722	820,722	410,362	0	0	0	0
3160	Gladstone School District 115	6/30/2021	Contribution	5.5	1.5	(2,724,624)	(743,080)	(495,386)	(495,386)	(247,694)	0	0	0	0
3160	Gladstone School District 115	6/30/2020	Proportion	5.4	0.4	(3,551,381)	(263,066)	(657,663)	(263,066)	0	0	0	0	0
3160	Gladstone School District 115	6/30/2020	Contribution	5.4	0.4	(231,240)	(17,130)	(42,822)	(17,130)	0	0	0	0	0
3160	Gladstone School District 115	6/30/2019	Proportion	5.3	0.0	1,054,901	0	59,711	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2019	Contribution	5.3	0.0	(1,170,389)	0	(66,249)	0	0	0	0	0	0
3174	Canby Union High School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2024	Proportion	5.4	4.4	1,395,485	1,137,062	258,423	258,423	258,423	258,423	258,423	103,370	0
3179	Clatsop County School District 1C	6/30/2024	Contribution	5.4	4.4	(2,475,273)	(2,016,889)	(458,384)	(458,384)	(458,384)	(458,384)	(458,384)	(183,353)	0
3179	Clatsop County School District 1C	6/30/2023	Proportion	5.3	3.3	4,093,512	2,548,790	772,361	772,361	772,361	772,361	231,707	0	0
3179	Clatsop County School District 1C	6/30/2023	Contribution	5.3	3.3	(1,935,894)	(1,205,368)	(365,263)	(365,263)	(365,263)	(365,263)	(109,579)	0	0
3179	Clatsop County School District 1C	6/30/2022	Proportion	5.4	2.4	(2,413,989)	(1,072,884)	(447,035)	(447,035)	(447,035)	(178,814)	0	0	0
3179	Clatsop County School District 1C	6/30/2022	Contribution	5.4	2.4	(1,218,942)	(541,752)	(225,730)	(225,730)	(225,730)	(90,292)	0	0	0
3179	Clatsop County School District 1C	6/30/2021	Proportion	5.5	1.5	3,502,067	955,111	636,739	636,739	318,372	0	0	0	0
3179	Clatsop County School District 1C	6/30/2021	Contribution	5.5	1.5	(2,607,061)	(711,017)	(474,011)	(474,011)	(237,006)	0	0	0	0
3179	Clatsop County School District 1C	6/30/2020	Proportion	5.4	0.4	(2,446,792)	(181,242)	(453,110)	(181,242)	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2020	Contribution	5.4	0.4	(687,471)	(50,926)	(127,309)	(50,926)	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2019	Proportion	5.3	0.0	1,601,553	0	90,653	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2019	Contribution	5.3	0.0	(1,176,477)	0	(66,592)	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2024	Proportion	5.4	4.4	(521,693)	(425,083)	(96,610)	(96,610)	(96,610)	(96,610)	(96,610)	(38,643)	0
3186	Jewell School District 8	6/30/2024	Contribution	5.4	4.4	178,489	145,435	33,054	33,054	33,054	33,054	33,054	13,219	0
3186	Jewell School District 8	6/30/2023	Proportion	5.3	3.3	(501,867)	(312,483)	(94,692)	(94,692)	(94,692)	(94,692)	(28,407)	0	0
3186	Jewell School District 8	6/30/2023	Contribution	5.3	3.3	68,256	42,500	12,878	12,878	12,878	12,878	3,866	0	0
3186	Jewell School District 8	6/30/2022	Proportion	5.4	2.4	405,101	180,044	75,019	75,019	75,019	30,006	0	0	0
3186	Jewell School District 8	6/30/2022	Contribution	5.4	2.4	15,953	7,091	2,954	2,954	2,954	1,183	0	0	0
3186	Jewell School District 8	6/30/2021	Proportion	5.5	1.5	(118,450)	(32,306)	(21,536)	(21,536)	(10,770)	0	0	0	0
3186	Jewell School District 8	6/30/2021	Contribution	5.5	1.5	(291,286)	(79,442)	(52,961)	(52,961)	(26,481)	0	0	0	0
3186	Jewell School District 8	6/30/2020	Proportion	5.4	0.4	(289,802)	(21,467)	(53,667)	(21,467)	0	0	0	0	0
3186	Jewell School District 8	6/30/2020	Contribution	5.4	0.4	147,282	10,912	27,274	10,912	0	0	0	0	0
3186	Jewell School District 8	6/30/2019	Proportion	5.3	0.0	(36,711)	0	(2,076)	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2019	Contribution	5.3	0.0	(8,522)	0	(482)	0	0	0	0	0	0
3187	Seaside Schools	6/30/2024	Proportion	5.4	4.4	423,371	344,969	78,402	78,402	78,402	78,402	78,402	31,361	0
3187	Seaside Schools	6/30/2024	Contribution	5.4	4.4	(79,832)	(65,048)	(14,784)	(14,784)	(14,784)	(14,784)	(14,784)	(5,912)	0
3187	Seaside Schools	6/30/2023	Proportion	5.3	3.3	(912,003)	(567,851)	(172,076)	(172,076)	(172,076)	(172,076)	(51,623)	0	0
3187	Seaside Schools	6/30/2023	Contribution	5.3	3.3	148,151	92,245	27,953	27,953	27,953	27,953	8,386	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3187	Seaside Schools	6/30/2022	Proportion	5.4	2.4	(440,068)	(195,586)	(81,494)	(81,494)	(81,494)	(32,598)	0	0	0
3187	Seaside Schools	6/30/2022	Contribution	5.4	2.4	(421,402)	(187,291)	(78,037)	(78,037)	(78,037)	(31,217)	0	0	0
3187	Seaside Schools	6/30/2021	Proportion	5.5	1.5	810,556	221,060	147,374	147,374	73,686	0	0	0	0
3187	Seaside Schools	6/30/2021	Contribution	5.5	1.5	(1,356,649)	(369,997)	(246,663)	(246,663)	(123,334)	0	0	0	0
3187	Seaside Schools	6/30/2020	Proportion	5.4	0.4	(1,382,305)	(102,395)	(255,982)	(102,395)	0	0	0	0	0
3187	Seaside Schools	6/30/2020	Contribution	5.4	0.4	96,759	7,169	17,918	7,169	0	0	0	0	0
3187	Seaside Schools	6/30/2019	Proportion	5.3	0.0	80,055	0	4,530	0	0	0	0	0	0
3187	Seaside Schools	6/30/2019	Contribution	5.3	0.0	(366,457)	0	(20,742)	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2024	Proportion	5.4	4.4	157,128	128,030	29,098	29,098	29,098	29,098	29,098	11,638	0
3195	Warrenton-Hammond School District	6/30/2024	Contribution	5.4	4.4	39,428	32,127	7,301	7,301	7,301	7,301	7,301	2,923	0
3195	Warrenton-Hammond School District	6/30/2023	Proportion	5.3	3.3	(991,450)	(617,318)	(187,066)	(187,066)	(187,066)	(187,066)	(56,120)	0	0
3195	Warrenton-Hammond School District	6/30/2023	Contribution	5.3	3.3	138,506	86,240	26,133	26,133	26,133	26,133	7,841	0	0
3195	Warrenton-Hammond School District	6/30/2022	Proportion	5.4	2.4	859,651	382,066	159,195	159,195	159,195	63,676	0	0	0
3195	Warrenton-Hammond School District	6/30/2022	Contribution	5.4	2.4	(67,974)	(30,210)	(12,588)	(12,588)	(12,588)	(5,034)	0	0	0
3195	Warrenton-Hammond School District	6/30/2021	Proportion	5.5	1.5	32,757	8,933	5,956	5,956	2,977	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2021	Contribution	5.5	1.5	(847,007)	(231,003)	(154,001)	(154,001)	(77,002)	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2020	Proportion	5.4	0.4	(1,435,088)	(106,303)	(265,757)	(106,303)	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2020	Contribution	5.4	0.4	114,240	8,460	21,156	8,460	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2019	Proportion	5.3	0.0	(120,413)	0	(6,818)	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2019	Contribution	5.3	0.0	(301,984)	0	(17,094)	0	0	0	0	0	0
3230	Vernonia School District	6/30/2024	Proportion	5.4	4.4	(751,601)	(612,416)	(139,185)	(139,185)	(139,185)	(139,185)	(139,185)	(55,676)	0
3230	Vernonia School District	6/30/2024	Contribution	5.4	4.4	415,829	338,824	77,005	77,005	77,005	77,005	77,005	30,804	0
3230	Vernonia School District	6/30/2023	Proportion	5.3	3.3	(721,508)	(449,240)	(136,134)	(136,134)	(136,134)	(136,134)	(40,838)	0	0
3230	Vernonia School District	6/30/2023	Contribution	5.3	3.3	216,678	134,912	40,883	40,883	40,883	40,883	12,263	0	0
3230	Vernonia School District	6/30/2022	Proportion	5.4	2.4	13,106	5,825	2,427	2,427	2,427	971	0	0	0
3230	Vernonia School District	6/30/2022	Contribution	5.4	2.4	141,243	62,775	26,156	26,156	26,156	10,463	0	0	0
3230	Vernonia School District	6/30/2021	Proportion	5.5	1.5	752,868	205,328	136,885	136,885	68,443	0	0	0	0
3230	Vernonia School District	6/30/2021	Contribution	5.5	1.5	(542,435)	(147,935)	(98,625)	(98,625)	(49,310)	0	0	0	0
3230	Vernonia School District	6/30/2020	Proportion	5.4	0.4	(197,375)	(14,620)	(36,551)	(14,620)	0	0	0	0	0
3230	Vernonia School District	6/30/2020	Contribution	5.4	0.4	332,099	24,599	61,500	24,599	0	0	0	0	0
3230	Vernonia School District	6/30/2019	Proportion	5.3	0.0	(789,243)	0	(44,673)	0	0	0	0	0	0
3230	Vernonia School District	6/30/2019	Contribution	5.3	0.0	58,155	0	3,290	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2024	Proportion	5.4	4.4	(470,950)	(383,737)	(87,213)	(87,213)	(87,213)	(87,213)	(87,213)	(34,885)	0
3241	Coquille School District 8	6/30/2024	Contribution	5.4	4.4	684,919	558,082	126,837	126,837	126,837	126,837	126,837	50,734	0
3241	Coquille School District 8	6/30/2023	Proportion	5.3	3.3	(561,278)	(349,474)	(105,902)	(105,902)	(105,902)	(105,902)	(31,768)	0	0
3241	Coquille School District 8	6/30/2023	Contribution	5.3	3.3	1,090,895	679,237	205,829	205,829	205,829	205,829	61,750	0	0
3241	Coquille School District 8	6/30/2022	Proportion	5.4	2.4	387,497	172,220	71,759	71,759	71,759	28,702	0	0	0
3241	Coquille School District 8	6/30/2022	Contribution	5.4	2.4	(284,810)	(126,581)	(52,743)	(52,743)	(52,743)	(21,095)	0	0	0
3241	Coquille School District 8	6/30/2021	Proportion	5.5	1.5	257,138	70,130	46,752	46,752	23,378	0	0	0	0
3241	Coquille School District 8	6/30/2021	Contribution	5.5	1.5	(797,258)	(217,434)	(144,956)	(144,956)	(72,478)	0	0	0	0
3241	Coquille School District 8	6/30/2020	Proportion	5.4	0.4	523,700	38,795	96,981	38,795	0	0	0	0	0
3241	Coquille School District 8	6/30/2020	Contribution	5.4	0.4	576,340	42,690	106,730	42,690	0	0	0	0	0
3241	Coquille School District 8	6/30/2019	Proportion	5.3	0.0	(55,087)	0	(3,117)	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2019	Contribution	5.3	0.0	231,131	0	13,081	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2024	Proportion	5.4	4.4	(2,002,971)	(1,632,050)	(370,921)	(370,921)	(370,921)	(370,921)	(370,921)	(148,366)	0
3242	Coos Bay School District 9	6/30/2024	Contribution	5.4	4.4	354,530	288,876	65,654	65,654	65,654	65,654	65,654	26,260	0
3242	Coos Bay School District 9	6/30/2023	Proportion	5.3	3.3	155,389	96,751	29,319	29,319	29,319	29,319	8,794	0	0
3242	Coos Bay School District 9	6/30/2023	Contribution	5.3	3.3	(94,256)	(58,688)	(17,784)	(17,784)	(17,784)	(17,784)	(5,336)	0	0
3242	Coos Bay School District 9	6/30/2022	Proportion	5.4	2.4	(1,524,488)	(677,549)	(282,313)	(282,313)	(282,313)	(112,923)	0	0	0
3242	Coos Bay School District 9	6/30/2022	Contribution	5.4	2.4	49,255	21,892	9,121	9,121	9,121	3,650	0	0	0
3242	Coos Bay School District 9	6/30/2021	Proportion	5.5	1.5	1,957,941	533,985	355,989	355,989	177,996	0	0	0	0
3242	Coos Bay School District 9	6/30/2021	Contribution	5.5	1.5	(2,852,980)	(778,084)	(518,724)	(518,724)	(259,360)	0	0	0	0
3242	Coos Bay School District 9	6/30/2020	Proportion	5.4	0.4	(1,951,658)	(144,568)	(361,418)	(144,568)	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2020	Contribution	5.4	0.4	612,397	45,362	113,407	45,362	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2019	Proportion	5.3	0.0	(464,575)	0	(26,295)	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2019	Contribution	5.3	0.0	(380,025)	0	(21,510)	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2024	Proportion	5.4	4.4	(2,700,349)	(2,200,284)	(500,065)	(500,065)	(500,065)	(500,065)	(500,065)	(200,024)	0
3245	North Bend Public Schools	6/30/2024	Contribution	5.4	4.4	13,262	10,806	2,456	2,456	2,456	2,456	2,456	982	0
3245	North Bend Public Schools	6/30/2023	Proportion	5.3	3.3	(1,232,802)	(767,594)	(232,604)	(232,604)	(232,604)	(232,604)	(69,782)	0	0
3245	North Bend Public Schools	6/30/2023	Contribution	5.3	3.3	(210,573)	(131,111)	(39,731)	(39,731)	(39,731)	(39,731)	(11,918)	0	0
3245	North Bend Public Schools	6/30/2022	Proportion	5.4	2.4	1,471,878	654,168	272,570	272,570	272,570	109,028	0	0	0
3245	North Bend Public Schools	6/30/2022	Contribution	5.4	2.4	(489,751)	(217,666)	(90,695)	(90,695)	(90,695)	(36,276)	0	0	0
3245	North Bend Public Schools	6/30/2021	Proportion	5.5	1.5	366,935	100,075	66,715	66,715	33,360	0	0	0	0
3245	North Bend Public Schools	6/30/2021	Contribution	5.5	1.5	(2,061,125)	(562,125)	(374,750)	(374,750)	(187,375)	0	0	0	0
3245	North Bend Public Schools	6/30/2020	Proportion	5.4	0.4	406,310	30,095	75,243	30,095	0	0	0	0	0
3245	North Bend Public Schools	6/30/2020	Contribution	5.4	0.4	92,354	6,839	17,103	6,839	0	0	0	0	0
3245	North Bend Public Schools	6/30/2019	Proportion	5.3	0.0	(488,462)	0	(27,647)	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2019	Contribution	5.3	0.0	(258,069)	0	(14,609)	0	0	0	0	0	0
3252	Powers School District	6/30/2024	Proportion	5.4	4.4	(33,814)	(27,552)	(6,262)	(6,262)	(6,262)	(6,262)	(6,262)	(2,504)	0
3252	Powers School District	6/30/2024	Contribution	5.4	4.4	122,760	100,027	22,733	22,733	22,733	22,733	22,733	9,095	0

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Exhibit I

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3252	Powers School District	6/30/2023	Proportion	5.3	3.3	(107,693)	(67,055)	(20,319)	(20,319)	(20,319)	(20,319)	(6,098)	0	0
3252	Powers School District	6/30/2023	Contribution	5.3	3.3	123,560	76,934	23,313	23,313	23,313	23,313	6,995	0	0
3252	Powers School District	6/30/2022	Proportion	5.4	2.4	78,154	34,735	14,473	14,473	14,473	5,789	0	0	0
3252	Powers School District	6/30/2022	Contribution	5.4	2.4	(6,380)	(2,837)	(1,181)	(1,181)	(1,181)	(475)	0	0	0
3252	Powers School District	6/30/2021	Proportion	5.5	1.5	52,367	14,283	9,521	9,521	4,762	0	0	0	0
3252	Powers School District	6/30/2021	Contribution	5.5	1.5	(150,906)	(41,158)	(27,437)	(27,437)	(13,721)	0	0	0	0
3252	Powers School District	6/30/2020	Proportion	5.4	0.4	(224,967)	(16,662)	(41,661)	(16,662)	0	0	0	0	0
3252	Powers School District	6/30/2020	Contribution	5.4	0.4	82,240	6,090	15,230	6,090	0	0	0	0	0
3252	Powers School District	6/30/2019	Proportion	5.3	0.0	41,100	0	2,325	0	0	0	0	0	0
3252	Powers School District	6/30/2019	Contribution	5.3	0.0	(2,332)	0	(132)	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2024	Proportion	5.4	4.4	(307,031)	(250,173)	(56,858)	(56,858)	(56,858)	(56,858)	(56,858)	(22,741)	0
3257	Myrtle Point School District 41	6/30/2024	Contribution	5.4	4.4	530,520	432,276	98,244	98,244	98,244	98,244	98,244	39,300	0
3257	Myrtle Point School District 41	6/30/2023	Proportion	5.3	3.3	(847,788)	(527,868)	(159,960)	(159,960)	(159,960)	(159,960)	(47,988)	0	0
3257	Myrtle Point School District 41	6/30/2023	Contribution	5.3	3.3	281,528	175,292	53,118	53,118	53,118	53,118	15,938	0	0
3257	Myrtle Point School District 41	6/30/2022	Proportion	5.4	2.4	263,206	116,980	48,742	48,742	48,742	19,496	0	0	0
3257	Myrtle Point School District 41	6/30/2022	Contribution	5.4	2.4	135,805	60,358	25,149	25,149	25,149	10,060	0	0	0
3257	Myrtle Point School District 41	6/30/2021	Proportion	5.5	1.5	145,914	39,794	26,530	26,530	13,264	0	0	0	0
3257	Myrtle Point School District 41	6/30/2021	Contribution	5.5	1.5	(486,264)	(132,616)	(88,412)	(88,412)	(44,204)	0	0	0	0
3257	Myrtle Point School District 41	6/30/2020	Proportion	5.4	0.4	(331,239)	(24,534)	(61,341)	(24,534)	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2020	Contribution	5.4	0.4	347,599	25,749	64,370	25,749	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2019	Proportion	5.3	0.0	(952,274)	0	(53,904)	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2019	Contribution	5.3	0.0	(97,007)	0	(5,492)	0	0	0	0	0	0
3264	Bandon School District	6/30/2024	Proportion	5.4	4.4	(483,351)	(393,842)	(89,509)	(89,509)	(89,509)	(89,509)	(89,509)	(35,806)	0
3264	Bandon School District	6/30/2024	Contribution	5.4	4.4	538,947	439,142	99,805	99,805	99,805	99,805	99,805	39,922	0
3264	Bandon School District	6/30/2023	Proportion	5.3	3.3	(680,041)	(423,421)	(128,310)	(128,310)	(128,310)	(128,310)	(38,491)	0	0
3264	Bandon School District	6/30/2023	Contribution	5.3	3.3	342,532	213,274	64,629	64,629	64,629	64,629	19,387	0	0
3264	Bandon School District	6/30/2022	Proportion	5.4	2.4	438,717	194,985	81,244	81,244	81,244	32,497	0	0	0
3264	Bandon School District	6/30/2022	Contribution	5.4	2.4	157,273	69,898	29,125	29,125	29,125	11,648	0	0	0
3264	Bandon School District	6/30/2021	Proportion	5.5	1.5	(524,620)	(143,080)	(95,385)	(95,385)	(47,695)	0	0	0	0
3264	Bandon School District	6/30/2021	Contribution	5.5	1.5	(532,326)	(145,178)	(96,787)	(96,787)	(48,391)	0	0	0	0
3264	Bandon School District	6/30/2020	Proportion	5.4	0.4	5,669	419	1,050	419	0	0	0	0	0
3264	Bandon School District	6/30/2020	Contribution	5.4	0.4	234,783	17,393	43,478	17,393	0	0	0	0	0
3264	Bandon School District	6/30/2019	Proportion	5.3	0.0	(1,082,134)	0	(61,254)	0	0	0	0	0	0
3264	Bandon School District	6/30/2019	Contribution	5.3	0.0	51,234	0	2,899	0	0	0	0	0	0
3274	Crook County School District	6/30/2024	Proportion	5.4	4.4	1,954,583	1,592,623	361,960	361,960	361,960	361,960	361,960	144,783	0
3274	Crook County School District	6/30/2024	Contribution	5.4	4.4	(2,601,777)	(2,119,966)	(481,811)	(481,811)	(481,811)	(481,811)	(481,811)	(192,722)	0
3274	Crook County School District	6/30/2023	Proportion	5.3	3.3	3,488,529	2,172,103	658,213	658,213	658,213	658,213	197,464	0	0
3274	Crook County School District	6/30/2023	Contribution	5.3	3.3	(1,999,569)	(1,245,015)	(377,277)	(377,277)	(377,277)	(377,277)	(113,184)	0	0
3274	Crook County School District	6/30/2022	Proportion	5.4	2.4	(2,108,676)	(937,188)	(390,496)	(390,496)	(390,496)	(156,196)	0	0	0
3274	Crook County School District	6/30/2022	Contribution	5.4	2.4	(1,880,715)	(835,872)	(348,281)	(348,281)	(348,281)	(139,310)	0	0	0
3274	Crook County School District	6/30/2021	Proportion	5.5	1.5	4,881,229	1,331,245	887,496	887,496	443,749	0	0	0	0
3274	Crook County School District	6/30/2021	Contribution	5.5	1.5	(4,226,430)	(1,152,662)	(768,442)	(768,442)	(384,220)	0	0	0	0
3274	Crook County School District	6/30/2020	Proportion	5.4	0.4	(2,344,180)	(173,645)	(434,107)	(173,645)	0	0	0	0	0
3274	Crook County School District	6/30/2020	Contribution	5.4	0.4	(880,318)	(65,208)	(163,022)	(65,208)	0	0	0	0	0
3274	Crook County School District	6/30/2019	Proportion	5.3	0.0	3,206,057	0	181,477	0	0	0	0	0	0
3274	Crook County School District	6/30/2019	Contribution	5.3	0.0	(1,584,830)	0	(89,705)	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2024	Proportion	5.4	4.4	(266,076)	(216,803)	(49,273)	(49,273)	(49,273)	(49,273)	(49,273)	(19,711)	0
3275	Port Orford-Langlois School District 2Cj	6/30/2024	Contribution	5.4	4.4	305,467	248,899	56,568	56,568	56,568	56,568	56,568	22,627	0
3275	Port Orford-Langlois School District 2Cj	6/30/2023	Proportion	5.3	3.3	97,935	60,979	18,478	18,478	18,478	18,478	5,545	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2023	Contribution	5.3	3.3	44,485	27,699	8,393	8,393	8,393	8,393	2,520	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2022	Proportion	5.4	2.4	(177,516)	(78,897)	(32,873)	(32,873)	(32,873)	(13,151)	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2022	Contribution	5.4	2.4	140,459	62,426	26,011	26,011	26,011	10,404	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2021	Proportion	5.5	1.5	(42,539)	(11,603)	(7,734)	(7,734)	(3,869)	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2021	Contribution	5.5	1.5	(232,557)	(63,425)	(42,283)	(42,283)	(21,142)	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2020	Proportion	5.4	0.4	12,287	912	2,275	912	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2020	Contribution	5.4	0.4	123,057	9,117	22,788	9,117	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2019	Proportion	5.3	0.0	(15,946)	0	(901)	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2019	Contribution	5.3	0.0	8,867	0	502	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3281	Ophir School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2024	Proportion	5.4	4.4	1,059,104	862,974	196,130	196,130	196,130	196,130	196,130	78,454	0
3283	Brookings-Harbor School District 17C	6/30/2024	Contribution	5.4	4.4	(972,799)	(792,651)	(180,148)	(180,148)	(180,148)	(180,148)	(180,148)	(72,059)	0
3283	Brookings-Harbor School District 17C	6/30/2023	Proportion	5.3	3.3	313,022	194,900	59,061	59,061	59,061	59,061	17,717	0	0
3283	Brookings-Harbor School District 17C	6/30/2023	Contribution	5.3	3.3	(632,530)	(393,840)	(119,345)	(119,345)	(119,345)	(119,345)	(35,805)	0	0
3283	Brookings-Harbor School District 17C	6/30/2022	Proportion	5.4	2.4	(1,828,041)	(812,463)	(338,526)	(338,526)	(338,526)	(135,411)	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2022	Contribution	5.4	2.4	(451,042)	(200,464)	(83,526)	(83,526)	(83,526)	(33,412)	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2021	Proportion	5.5	1.5	605,291	165,079	110,053	110,053	55,026	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2021	Contribution	5.5	1.5	(1,721,621)	(469,533)	(313,022)	(313,022)	(156,511)	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2020	Proportion	5.4	0.4	(1,352,960)	(100,220)	(250,548)	(100,220)	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2020	Contribution	5.4	0.4	(666,291)	(49,356)	(123,387)	(49,356)	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2019	Proportion	5.3	0.0	679,327	0	38,452	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2019	Contribution	5.3	0.0	(646,251)	0	(36,581)	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2024	Proportion	5.4	4.4	45,578	37,138	8,440	8,440	8,440	8,440	8,440	3,378	0
3288	Central Curry School District 1	6/30/2024	Contribution	5.4	4.4	177,158	144,351	32,807	32,807	32,807	32,807	32,807	13,123	0
3288	Central Curry School District 1	6/30/2023	Proportion	5.3	3.3	(354,920)	(220,988)	(66,966)	(66,966)	(66,966)	(66,966)	(20,090)	0	0
3288	Central Curry School District 1	6/30/2023	Contribution	5.3	3.3	269,048	167,520	50,764	50,764	50,764	50,764	15,228	0	0
3288	Central Curry School District 1	6/30/2022	Proportion	5.4	2.4	46,226	20,546	8,560	8,560	8,560	3,426	0	0	0
3288	Central Curry School District 1	6/30/2022	Contribution	5.4	2.4	157,253	69,890	29,121	29,121	29,121	11,648	0	0	0
3288	Central Curry School District 1	6/30/2021	Proportion	5.5	1.5	263,308	71,812	47,874	47,874	23,938	0	0	0	0
3288	Central Curry School District 1	6/30/2021	Contribution	5.5	1.5	(307,539)	(83,875)	(55,916)	(55,916)	(27,959)	0	0	0	0
3288	Central Curry School District 1	6/30/2020	Proportion	5.4	0.4	(248,699)	(18,424)	(46,055)	(18,424)	0	0	0	0	0
3288	Central Curry School District 1	6/30/2020	Contribution	5.4	0.4	235,666	17,456	43,642	17,456	0	0	0	0	0
3288	Central Curry School District 1	6/30/2019	Proportion	5.3	0.0	(542,861)	0	(30,726)	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2019	Contribution	5.3	0.0	72,014	0	4,074	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2024	Proportion	5.4	4.4	(11,481,436)	(9,355,244)	(2,126,192)	(2,126,192)	(2,126,192)	(2,126,192)	(2,126,192)	(850,476)	0
3291	Bend-La Pine Public Schools	6/30/2024	Contribution	5.4	4.4	270,233	220,190	50,043	50,043	50,043	50,043	50,043	20,018	0
3291	Bend-La Pine Public Schools	6/30/2023	Proportion	5.3	3.3	(5,841,933)	(3,637,429)	(1,102,252)	(1,102,252)	(1,102,252)	(1,102,252)	(330,673)	0	0
3291	Bend-La Pine Public Schools	6/30/2023	Contribution	5.3	3.3	(722,790)	(450,040)	(136,375)	(136,375)	(136,375)	(136,375)	(40,915)	0	0
3291	Bend-La Pine Public Schools	6/30/2022	Proportion	5.4	2.4	904,030	401,791	167,413	167,413	167,413	66,965	0	0	0
3291	Bend-La Pine Public Schools	6/30/2022	Contribution	5.4	2.4	(2,329,098)	(1,035,156)	(431,314)	(431,314)	(431,314)	(172,528)	0	0	0
3291	Bend-La Pine Public Schools	6/30/2021	Proportion	5.5	1.5	7,104,138	1,937,494	1,291,661	1,291,661	645,833	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2021	Contribution	5.5	1.5	(17,835,947)	(4,864,351)	(3,242,899)	(3,242,899)	(1,621,452)	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2020	Proportion	5.4	0.4	(7,830,489)	(580,034)	(1,450,091)	(580,034)	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2020	Contribution	5.4	0.4	3,024,938	224,068	560,174	224,068	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2019	Proportion	5.3	0.0	(1,185,762)	0	(67,117)	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2019	Contribution	5.3	0.0	(3,320,515)	0	(187,955)	0	0	0	0	0	0
3296	Sisters School District	6/30/2024	Proportion	5.4	4.4	625,773	509,889	115,884	115,884	115,884	115,884	115,884	46,353	0
3296	Sisters School District	6/30/2024	Contribution	5.4	4.4	(852,618)	(694,726)	(157,892)	(157,892)	(157,892)	(157,892)	(157,892)	(63,158)	0
3296	Sisters School District	6/30/2023	Proportion	5.3	3.3	1,295,588	806,686	244,451	244,451	244,451	244,451	73,333	0	0
3296	Sisters School District	6/30/2023	Contribution	5.3	3.3	(708,243)	(440,981)	(133,631)	(133,631)	(133,631)	(133,631)	(40,088)	0	0
3296	Sisters School District	6/30/2022	Proportion	5.4	2.4	(24,642)	(10,953)	(4,563)	(4,563)	(4,563)	(1,827)	0	0	0
3296	Sisters School District	6/30/2022	Contribution	5.4	2.4	(727,634)	(323,393)	(134,747)	(134,747)	(134,747)	(53,899)	0	0	0
3296	Sisters School District	6/30/2021	Proportion	5.5	1.5	1,679,047	457,923	305,281	305,281	152,642	0	0	0	0
3296	Sisters School District	6/30/2021	Contribution	5.5	1.5	(1,463,926)	(399,254)	(266,168)	(266,168)	(133,086)	0	0	0	0
3296	Sisters School District	6/30/2020	Proportion	5.4	0.4	(155,780)	(11,540)	(28,848)	(11,540)	0	0	0	0	0
3296	Sisters School District	6/30/2020	Contribution	5.4	0.4	(155,848)	(11,543)	(28,861)	(11,543)	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3296	Sisters School District	6/30/2019	Proportion	5.3	0.0	(855,203)	0	(48,408)	0	0	0	0	0	0
3296	Sisters School District	6/30/2019	Contribution	5.3	0.0	(346,189)	0	(19,594)	0	0	0	0	0	0
3307	Oakland School District	6/30/2024	Proportion	5.4	4.4	164,546	134,075	30,471	30,471	30,471	30,471	30,471	12,191	0
3307	Oakland School District	6/30/2024	Contribution	5.4	4.4	313,345	255,318	58,027	58,027	58,027	58,027	58,027	23,210	0
3307	Oakland School District	6/30/2023	Proportion	5.3	3.3	4,638	2,888	875	875	875	875	263	0	0
3307	Oakland School District	6/30/2023	Contribution	5.3	3.3	234,724	146,148	44,288	44,288	44,288	44,288	13,284	0	0
3307	Oakland School District	6/30/2022	Proportion	5.4	2.4	(401,959)	(178,648)	(74,437)	(74,437)	(74,437)	(29,774)	0	0	0
3307	Oakland School District	6/30/2022	Contribution	5.4	2.4	205,413	91,296	38,039	38,039	38,039	15,218	0	0	0
3307	Oakland School District	6/30/2021	Proportion	5.5	1.5	514,041	140,193	93,462	93,462	46,731	0	0	0	0
3307	Oakland School District	6/30/2021	Contribution	5.5	1.5	(397,023)	(108,279)	(72,186)	(72,186)	(36,093)	0	0	0	0
3307	Oakland School District	6/30/2020	Proportion	5.4	0.4	(907,836)	(67,246)	(168,118)	(67,246)	0	0	0	0	0
3307	Oakland School District	6/30/2020	Contribution	5.4	0.4	318,550	23,595	58,991	23,595	0	0	0	0	0
3307	Oakland School District	6/30/2019	Proportion	5.3	0.0	(772,168)	0	(43,708)	0	0	0	0	0	0
3307	Oakland School District	6/30/2019	Contribution	5.3	0.0	614,291	0	34,771	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2024	Proportion	5.4	4.4	1,504,060	1,225,530	278,530	278,530	278,530	278,530	278,530	111,410	0
3310	Roseburg Public Schools	6/30/2024	Contribution	5.4	4.4	(4,093,793)	(3,335,683)	(758,110)	(758,110)	(758,110)	(758,110)	(758,110)	(303,243)	0
3310	Roseburg Public Schools	6/30/2023	Proportion	5.3	3.3	15,718,519	9,787,003	2,965,758	2,965,758	2,965,758	2,965,758	889,729	0	0
3310	Roseburg Public Schools	6/30/2023	Contribution	5.3	3.3	(3,315,803)	(2,064,557)	(625,623)	(625,623)	(625,623)	(625,623)	(187,688)	0	0
3310	Roseburg Public Schools	6/30/2022	Proportion	5.4	2.4	(12,169,382)	(5,408,615)	(2,253,589)	(2,253,589)	(2,253,589)	(901,437)	0	0	0
3310	Roseburg Public Schools	6/30/2022	Contribution	5.4	2.4	(726,632)	(322,949)	(134,561)	(134,561)	(134,561)	(53,827)	0	0	0
3310	Roseburg Public Schools	6/30/2021	Proportion	5.5	1.5	(12,782,158)	(3,486,042)	(2,324,029)	(2,324,029)	(1,162,013)	0	0	0	0
3310	Roseburg Public Schools	6/30/2021	Contribution	5.5	1.5	28,355,115	7,733,215	5,155,475	5,155,475	2,577,740	0	0	0	0
3310	Roseburg Public Schools	6/30/2020	Proportion	5.4	0.4	(3,124,041)	(231,411)	(578,526)	(231,411)	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2020	Contribution	5.4	0.4	(396,466)	(29,366)	(73,420)	(29,366)	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2019	Proportion	5.3	0.0	(208,243)	0	(11,788)	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2019	Contribution	5.3	0.0	1,095,323	0	61,998	0	0	0	0	0	0
3316	Glide School District 12	6/30/2024	Proportion	5.4	4.4	526,382	428,904	97,478	97,478	97,478	97,478	97,478	38,992	0
3316	Glide School District 12	6/30/2024	Contribution	5.4	4.4	(17,981)	(14,651)	(3,330)	(3,330)	(3,330)	(3,330)	(3,330)	(1,331)	0
3316	Glide School District 12	6/30/2023	Proportion	5.3	3.3	(29,934)	(18,638)	(5,648)	(5,648)	(5,648)	(5,648)	(1,694)	0	0
3316	Glide School District 12	6/30/2023	Contribution	5.3	3.3	41,657	25,937	7,860	7,860	7,860	7,860	2,357	0	0
3316	Glide School District 12	6/30/2022	Proportion	5.4	2.4	(706,501)	(313,999)	(130,834)	(130,834)	(130,834)	(52,331)	0	0	0
3316	Glide School District 12	6/30/2022	Contribution	5.4	2.4	(63,039)	(28,017)	(11,674)	(11,674)	(11,674)	(4,669)	0	0	0
3316	Glide School District 12	6/30/2021	Proportion	5.5	1.5	556,548	151,784	101,191	101,191	50,593	0	0	0	0
3316	Glide School District 12	6/30/2021	Contribution	5.5	1.5	(902,297)	(246,081)	(164,054)	(164,054)	(82,027)	0	0	0	0
3316	Glide School District 12	6/30/2020	Proportion	5.4	0.4	(591,974)	(43,849)	(109,625)	(43,849)	0	0	0	0	0
3316	Glide School District 12	6/30/2020	Contribution	5.4	0.4	46,290	3,430	8,572	3,430	0	0	0	0	0
3316	Glide School District 12	6/30/2019	Proportion	5.3	0.0	741,502	0	41,972	0	0	0	0	0	0
3316	Glide School District 12	6/30/2019	Contribution	5.3	0.0	(222,811)	0	(12,611)	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2024	Proportion	5.4	4.4	(439,055)	(357,749)	(81,306)	(81,306)	(81,306)	(81,306)	(81,306)	(32,525)	0
3318	Days Creek School District 15	6/30/2024	Contribution	5.4	4.4	245,610	200,127	45,483	45,483	45,483	45,483	45,483	18,195	0
3318	Days Creek School District 15	6/30/2023	Proportion	5.3	3.3	104,607	65,133	19,737	19,737	19,737	19,737	5,922	0	0
3318	Days Creek School District 15	6/30/2023	Contribution	5.3	3.3	138,116	85,996	26,060	26,060	26,060	26,060	7,816	0	0
3318	Days Creek School District 15	6/30/2022	Proportion	5.4	2.4	(7,919)	(3,521)	(1,466)	(1,466)	(1,466)	(589)	0	0	0
3318	Days Creek School District 15	6/30/2022	Contribution	5.4	2.4	115,184	51,194	21,330	21,330	21,330	8,534	0	0	0
3318	Days Creek School District 15	6/30/2021	Proportion	5.5	1.5	128,601	35,073	23,382	23,382	11,691	0	0	0	0
3318	Days Creek School District 15	6/30/2021	Contribution	5.5	1.5	(196,363)	(53,555)	(35,702)	(35,702)	(17,853)	0	0	0	0
3318	Days Creek School District 15	6/30/2020	Proportion	5.4	0.4	199,550	14,780	36,954	14,780	0	0	0	0	0
3318	Days Creek School District 15	6/30/2020	Contribution	5.4	0.4	116,289	8,614	21,535	8,614	0	0	0	0	0
3318	Days Creek School District 15	6/30/2019	Proportion	5.3	0.0	(454,007)	0	(25,697)	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2019	Contribution	5.3	0.0	51,284	0	2,904	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2024	Proportion	5.4	4.4	488,971	398,421	90,550	90,550	90,550	90,550	90,550	36,221	0
3319	South Umpqua School District	6/30/2024	Contribution	5.4	4.4	(977,758)	(796,692)	(181,066)	(181,066)	(181,066)	(181,066)	(181,066)	(72,428)	0
3319	South Umpqua School District	6/30/2023	Proportion	5.3	3.3	3,117,127	1,940,853	588,137	588,137	588,137	588,137	176,442	0	0
3319	South Umpqua School District	6/30/2023	Contribution	5.3	3.3	(773,041)	(481,327)	(145,857)	(145,857)	(145,857)	(145,857)	(43,756)	0	0
3319	South Umpqua School District	6/30/2022	Proportion	5.4	2.4	(2,447,221)	(1,087,654)	(453,189)	(453,189)	(453,189)	(181,276)	0	0	0
3319	South Umpqua School District	6/30/2022	Contribution	5.4	2.4	(262,544)	(116,687)	(48,619)	(48,619)	(48,619)	(19,449)	0	0	0
3319	South Umpqua School District	6/30/2021	Proportion	5.5	1.5	2,085,817	568,861	379,239	379,239	189,622	0	0	0	0
3319	South Umpqua School District	6/30/2021	Contribution	5.5	1.5	(1,105,639)	(301,539)	(201,025)	(201,025)	(100,514)	0	0	0	0
3319	South Umpqua School District	6/30/2020	Proportion	5.4	0.4	(1,115,386)	(82,621)	(206,553)	(82,621)	0	0	0	0	0
3319	South Umpqua School District	6/30/2020	Contribution	5.4	0.4	(323,672)	(23,977)	(59,939)	(23,977)	0	0	0	0	0
3319	South Umpqua School District	6/30/2019	Proportion	5.3	0.0	1,148,251	0	64,996	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2019	Contribution	5.3	0.0	(489,493)	0	(27,708)	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2024	Proportion	5.4	4.4	12,599	10,266	2,333	2,333	2,333	2,333	2,333	934	0
3320	Camas Valley School District 21	6/30/2024	Contribution	5.4	4.4	56,966	46,417	10,549	10,549	10,549	10,549	10,549	4,221	0
3320	Camas Valley School District 21	6/30/2023	Proportion	5.3	3.3	(78,963)	(49,165)	(14,899)	(14,899)	(14,899)	(14,899)	(4,468)	0	0
3320	Camas Valley School District 21	6/30/2023	Contribution	5.3	3.3	78,405	48,819	14,793	14,793	14,793	14,793	4,440	0	0
3320	Camas Valley School District 21	6/30/2022	Proportion	5.4	2.4	41,888	18,617	7,757	7,757	7,757	3,103	0	0	0
3320	Camas Valley School District 21	6/30/2022	Contribution	5.4	2.4	55,021	24,454	10,189	10,189	10,189	4,076	0	0	0
3320	Camas Valley School District 21	6/30/2021	Proportion	5.5	1.5	287,197	78,325	52,218	52,218	26,107	0	0	0	0
3320	Camas Valley School District 21	6/30/2021	Contribution	5.5	1.5	(147,660)	(40,272)	(26,847)	(26,847)	(13,425)	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3320	Camas Valley School District 21	6/30/2020	Proportion	5.4	0.4	(456,255)	(33,795)	(84,492)	(33,795)	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2020	Contribution	5.4	0.4	151,134	11,194	27,988	11,194	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2019	Proportion	5.3	0.0	(344,021)	0	(19,471)	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2019	Contribution	5.3	0.0	304,203	0	17,218	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2024	Proportion	5.4	4.4	100,429	81,831	18,598	18,598	18,598	18,598	18,598	7,439	0
3321	North Douglas School District 22	6/30/2024	Contribution	5.4	4.4	256,745	209,200	47,545	47,545	47,545	47,545	47,545	19,020	0
3321	North Douglas School District 22	6/30/2023	Proportion	5.3	3.3	(399,624)	(248,822)	(75,401)	(75,401)	(75,401)	(75,401)	(75,401)	(22,619)	0
3321	North Douglas School District 22	6/30/2023	Contribution	5.3	3.3	196,816	122,546	37,135	37,135	37,135	37,135	37,135	11,141	0
3321	North Douglas School District 22	6/30/2022	Proportion	5.4	2.4	(268,962)	(119,538)	(49,808)	(49,808)	(49,808)	(49,808)	(19,922)	0	0
3321	North Douglas School District 22	6/30/2022	Contribution	5.4	2.4	126,046	56,020	23,342	23,342	23,342	9,336	0	0	0
3321	North Douglas School District 22	6/30/2021	Proportion	5.5	1.5	(207,233)	(56,517)	(37,679)	(37,679)	(18,838)	0	0	0	0
3321	North Douglas School District 22	6/30/2021	Contribution	5.5	1.5	(287,619)	(78,443)	(52,294)	(52,294)	(26,149)	0	0	0	0
3321	North Douglas School District 22	6/30/2020	Proportion	5.4	0.4	248,443	18,403	46,008	18,403	0	0	0	0	0
3321	North Douglas School District 22	6/30/2020	Contribution	5.4	0.4	118,279	8,759	21,904	8,759	0	0	0	0	0
3321	North Douglas School District 22	6/30/2019	Proportion	5.3	0.0	(83,718)	0	(4,738)	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2019	Contribution	5.3	0.0	46,753	0	2,648	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2024	Proportion	5.4	4.4	(229,325)	(186,857)	(42,468)	(42,468)	(42,468)	(42,468)	(42,468)	(16,985)	0
3324	Yoncalla School District 32	6/30/2024	Contribution	5.4	4.4	189,231	154,188	35,043	35,043	35,043	35,043	35,043	14,016	0
3324	Yoncalla School District 32	6/30/2023	Proportion	5.3	3.3	(234,363)	(145,925)	(44,219)	(44,219)	(44,219)	(44,219)	(13,268)	0	0
3324	Yoncalla School District 32	6/30/2023	Contribution	5.3	3.3	146,531	91,237	27,647	27,647	27,647	27,647	8,296	0	0
3324	Yoncalla School District 32	6/30/2022	Proportion	5.4	2.4	(47,775)	(21,234)	(8,847)	(8,847)	(8,847)	(3,540)	0	0	0
3324	Yoncalla School District 32	6/30/2022	Contribution	5.4	2.4	92,134	40,948	17,062	17,062	17,062	6,824	0	0	0
3324	Yoncalla School District 32	6/30/2021	Proportion	5.5	1.5	538,133	146,765	97,842	97,842	48,923	0	0	0	0
3324	Yoncalla School District 32	6/30/2021	Contribution	5.5	1.5	(299,156)	(81,588)	(54,392)	(54,392)	(27,196)	0	0	0	0
3324	Yoncalla School District 32	6/30/2020	Proportion	5.4	0.4	(125,293)	(9,283)	(23,202)	(9,283)	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2020	Contribution	5.4	0.4	150,195	11,125	27,814	11,125	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2019	Proportion	5.3	0.0	37,106	0	2,101	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2019	Contribution	5.3	0.0	32,272	0	1,827	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2024	Proportion	5.4	4.4	(33,887)	(27,612)	(6,275)	(6,275)	(6,275)	(6,275)	(6,275)	(2,512)	0
3325	Elkton School District 34	6/30/2024	Contribution	5.4	4.4	164,934	134,391	30,543	30,543	30,543	30,543	30,543	12,219	0
3325	Elkton School District 34	6/30/2023	Proportion	5.3	3.3	(358,975)	(223,513)	(67,731)	(67,731)	(67,731)	(67,731)	(20,320)	0	0
3325	Elkton School District 34	6/30/2023	Contribution	5.3	3.3	142,575	88,773	26,901	26,901	26,901	26,901	8,070	0	0
3325	Elkton School District 34	6/30/2022	Proportion	5.4	2.4	107,687	47,861	19,942	19,942	19,942	7,977	0	0	0
3325	Elkton School District 34	6/30/2022	Contribution	5.4	2.4	27,225	12,099	5,042	5,042	5,042	2,015	0	0	0
3325	Elkton School District 34	6/30/2021	Proportion	5.5	1.5	(32,257)	(8,797)	(5,865)	(5,865)	(2,932)	0	0	0	0
3325	Elkton School District 34	6/30/2021	Contribution	5.5	1.5	(224,686)	(61,278)	(40,852)	(40,852)	(20,426)	0	0	0	0
3325	Elkton School District 34	6/30/2020	Proportion	5.4	0.4	5,366	396	994	396	0	0	0	0	0
3325	Elkton School District 34	6/30/2020	Contribution	5.4	0.4	91,232	6,757	16,895	6,757	0	0	0	0	0
3325	Elkton School District 34	6/30/2019	Proportion	5.3	0.0	(194,402)	0	(11,002)	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2019	Contribution	5.3	0.0	21,943	0	1,243	0	0	0	0	0	0
3331	Umpqua School District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3335	Riddle School District	6/30/2024	Proportion	5.4	4.4	(198,356)	(161,623)	(36,733)	(36,733)	(36,733)	(36,733)	(36,733)	(14,691)	0
3335	Riddle School District	6/30/2024	Contribution	5.4	4.4	263,816	214,961	48,855	48,855	48,855	48,855	48,855	19,541	0
3335	Riddle School District	6/30/2023	Proportion	5.3	3.3	(641,784)	(399,602)	(121,091)	(121,091)	(121,091)	(121,091)	(36,329)	0	0
3335	Riddle School District	6/30/2023	Contribution	5.3	3.3	227,716	141,786	42,965	42,965	42,965	42,965	12,891	0	0
3335	Riddle School District	6/30/2022	Proportion	5.4	2.4	166,001	73,778	30,741	30,741	30,741	12,296	0	0	0
3335	Riddle School District	6/30/2022	Contribution	5.4	2.4	91,950	40,866	17,028	17,028	17,028	6,810	0	0	0
3335	Riddle School District	6/30/2021	Proportion	5.5	1.5	10,570	2,882	1,922	1,922	960	0	0	0	0
3335	Riddle School District	6/30/2021	Contribution	5.5	1.5	(296,553)	(80,877)	(53,919)	(53,919)	(26,958)	0	0	0	0
3335	Riddle School District	6/30/2020	Proportion	5.4	0.4	(262,062)	(19,412)	(48,530)	(19,412)	0	0	0	0	0
3335	Riddle School District	6/30/2020	Contribution	5.4	0.4	178,979	13,259	33,144	13,259	0	0	0	0	0
3335	Riddle School District	6/30/2019	Proportion	5.3	0.0	(357,078)	0	(20,213)	0	0	0	0	0	0
3335	Riddle School District	6/30/2019	Contribution	5.3	0.0	(4,429)	0	(249)	0	0	0	0	0	0
3338	Glendale 77	6/30/2024	Proportion	5.4	4.4	6,066	4,943	1,123	1,123	1,123	1,123	1,123	451	0
3338	Glendale 77	6/30/2024	Contribution	5.4	4.4	151,579	123,509	28,070	28,070	28,070	28,070	28,070	11,229	0
3338	Glendale 77	6/30/2023	Proportion	5.3	3.3	(148,833)	(92,669)	(28,082)	(28,082)	(28,082)	(28,082)	(8,423)	0	0
3338	Glendale 77	6/30/2023	Contribution	5.3	3.3	165,872	103,278	31,297	31,297	31,297	31,297	9,387	0	0
3338	Glendale 77	6/30/2022	Proportion	5.4	2.4	184,750	82,111	34,213	34,213	34,213	13,685	0	0	0
3338	Glendale 77	6/30/2022	Contribution	5.4	2.4	109,035	48,459	20,192	20,192	20,192	8,075	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3338	Glendale 77	6/30/2021	Proportion	5.5	1.5	(494,639)	(134,903)	(89,934)	(89,934)	(44,969)	0	0	0	0
3338	Glendale 77	6/30/2021	Contribution	5.5	1.5	(190,155)	(51,859)	(34,574)	(34,574)	(17,285)	0	0	0	0
3338	Glendale 77	6/30/2020	Proportion	5.4	0.4	(160,171)	(11,866)	(29,661)	(11,866)	0	0	0	0	0
3338	Glendale 77	6/30/2020	Contribution	5.4	0.4	100,088	7,413	18,535	7,413	0	0	0	0	0
3338	Glendale 77	6/30/2019	Proportion	5.3	0.0	58,332	0	3,302	0	0	0	0	0	0
3338	Glendale 77	6/30/2019	Contribution	5.3	0.0	(28,785)	0	(1,630)	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2024	Proportion	5.4	4.4	790,075	643,765	146,310	146,310	146,310	146,310	146,310	58,525	0
3349	Winston-Dillard Schools	6/30/2024	Contribution	5.4	4.4	(1,236,454)	(1,007,481)	(228,973)	(228,973)	(228,973)	(228,973)	(228,973)	(91,589)	0
3349	Winston-Dillard Schools	6/30/2023	Proportion	5.3	3.3	5,149,996	3,206,602	971,697	971,697	971,697	971,697	291,511	0	0
3349	Winston-Dillard Schools	6/30/2023	Contribution	5.3	3.3	(946,657)	(589,427)	(178,615)	(178,615)	(178,615)	(178,615)	(53,582)	0	0
3349	Winston-Dillard Schools	6/30/2022	Proportion	5.4	2.4	(3,479,990)	(1,546,661)	(644,443)	(644,443)	(644,443)	(257,775)	0	0	0
3349	Winston-Dillard Schools	6/30/2022	Contribution	5.4	2.4	(127,223)	(56,543)	(23,560)	(23,560)	(23,560)	(9,423)	0	0	0
3349	Winston-Dillard Schools	6/30/2021	Proportion	5.5	1.5	2,756,244	751,704	501,135	501,135	250,569	0	0	0	0
3349	Winston-Dillard Schools	6/30/2021	Contribution	5.5	1.5	(1,147,944)	(313,076)	(208,717)	(208,717)	(104,359)	0	0	0	0
3349	Winston-Dillard Schools	6/30/2020	Proportion	5.4	0.4	10,726	796	1,986	796	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2020	Contribution	5.4	0.4	(183,405)	(13,585)	(33,964)	(13,585)	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2019	Proportion	5.3	0.0	1,732,304	0	98,054	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2019	Contribution	5.3	0.0	(272,760)	0	(15,440)	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2024	Proportion	5.4	4.4	239,688	195,301	44,387	44,387	44,387	44,387	44,387	17,753	0
3353	Sutherlin School District 130	6/30/2024	Contribution	5.4	4.4	(1,340,438)	(1,092,209)	(248,229)	(248,229)	(248,229)	(248,229)	(248,229)	(99,293)	0
3353	Sutherlin School District 130	6/30/2023	Proportion	5.3	3.3	2,325,587	1,448,007	438,790	438,790	438,790	438,790	131,637	0	0
3353	Sutherlin School District 130	6/30/2023	Contribution	5.3	3.3	(1,056,044)	(657,536)	(199,254)	(199,254)	(199,254)	(199,254)	(59,774)	0	0
3353	Sutherlin School District 130	6/30/2022	Proportion	5.4	2.4	(1,574,544)	(699,798)	(291,582)	(291,582)	(291,582)	(116,634)	0	0	0
3353	Sutherlin School District 130	6/30/2022	Contribution	5.4	2.4	(514,382)	(228,614)	(95,256)	(95,256)	(95,256)	(38,102)	0	0	0
3353	Sutherlin School District 130	6/30/2021	Proportion	5.5	1.5	383,398	104,562	69,709	69,709	34,853	0	0	0	0
3353	Sutherlin School District 130	6/30/2021	Contribution	5.5	1.5	(1,498,215)	(408,603)	(272,403)	(272,403)	(136,200)	0	0	0	0
3353	Sutherlin School District 130	6/30/2020	Proportion	5.4	0.4	(491,255)	(36,390)	(90,973)	(36,390)	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2020	Contribution	5.4	0.4	(562,120)	(41,640)	(104,096)	(41,640)	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2019	Proportion	5.3	0.0	264,925	0	14,995	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2019	Contribution	5.3	0.0	(518,538)	0	(29,353)	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2024	Proportion	5.4	4.4	(342,064)	(278,719)	(63,345)	(63,345)	(63,345)	(63,345)	(63,345)	(25,339)	0
3361	Arlington Public Schools	6/30/2024	Contribution	5.4	4.4	299,106	243,716	55,390	55,390	55,390	55,390	55,390	22,156	0
3361	Arlington Public Schools	6/30/2023	Proportion	5.3	3.3	(185,145)	(115,279)	(34,933)	(34,933)	(34,933)	(34,933)	(10,480)	0	0
3361	Arlington Public Schools	6/30/2023	Contribution	5.3	3.3	176,200	109,710	33,245	33,245	33,245	33,245	9,975	0	0
3361	Arlington Public Schools	6/30/2022	Proportion	5.4	2.4	35,872	15,943	6,643	6,643	6,643	2,657	0	0	0
3361	Arlington Public Schools	6/30/2022	Contribution	5.4	2.4	117,651	52,290	21,787	21,787	21,787	8,716	0	0	0
3361	Arlington Public Schools	6/30/2021	Proportion	5.5	1.5	(206,598)	(56,346)	(37,563)	(37,563)	(18,783)	0	0	0	0
3361	Arlington Public Schools	6/30/2021	Contribution	5.5	1.5	123,564	33,700	22,466	22,466	11,234	0	0	0	0
3361	Arlington Public Schools	6/30/2020	Proportion	5.4	0.4	(20,549)	(1,524)	(3,805)	(1,524)	0	0	0	0	0
3361	Arlington Public Schools	6/30/2020	Contribution	5.4	0.4	84,899	6,289	15,722	6,289	0	0	0	0	0
3361	Arlington Public Schools	6/30/2019	Proportion	5.3	0.0	(415,559)	0	(23,524)	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2019	Contribution	5.3	0.0	20,745	0	1,175	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2024	Proportion	5.4	4.4	(44,956)	(36,631)	(8,325)	(8,325)	(8,325)	(8,325)	(8,325)	(3,331)	0
3364	Condon Admin School District 25J	6/30/2024	Contribution	5.4	4.4	190,840	155,499	35,341	35,341	35,341	35,341	35,341	14,135	0
3364	Condon Admin School District 25J	6/30/2023	Proportion	5.3	3.3	(219,424)	(136,622)	(41,401)	(41,401)	(41,401)	(41,401)	(12,419)	0	0
3364	Condon Admin School District 25J	6/30/2023	Contribution	5.3	3.3	111,166	69,216	20,975	20,975	20,975	20,975	6,291	0	0
3364	Condon Admin School District 25J	6/30/2022	Proportion	5.4	2.4	214,427	95,300	39,709	39,709	39,709	15,882	0	0	0
3364	Condon Admin School District 25J	6/30/2022	Contribution	5.4	2.4	142,562	63,362	26,400	26,400	26,400	10,562	0	0	0
3364	Condon Admin School District 25J	6/30/2021	Proportion	5.5	1.5	(111,463)	(30,399)	(20,266)	(20,266)	(10,133)	0	0	0	0
3364	Condon Admin School District 25J	6/30/2021	Contribution	5.5	1.5	(41,576)	(11,340)	(7,559)	(7,559)	(3,781)	0	0	0	0
3364	Condon Admin School District 25J	6/30/2020	Proportion	5.4	0.4	(1,344)	(99)	(249)	(99)	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2020	Contribution	5.4	0.4	111,486	8,256	20,646	8,256	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2019	Proportion	5.3	0.0	(245,355)	0	(13,890)	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2019	Contribution	5.3	0.0	(4,431)	0	(251)	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2024	Proportion	5.4	4.4	409,134	333,368	75,766	75,766	75,766	75,766	75,766	30,304	0
3370	Prairie City School District 4	6/30/2024	Contribution	5.4	4.4	97,527	79,466	18,061	18,061	18,061	18,061	18,061	7,222	0
3370	Prairie City School District 4	6/30/2023	Proportion	5.3	3.3	150,547	93,737	28,405	28,405	28,405	28,405	8,522	0	0
3370	Prairie City School District 4	6/30/2023	Contribution	5.3	3.3	146,155	91,003	27,576	27,576	27,576	27,576	8,275	0	0
3370	Prairie City School District 4	6/30/2022	Proportion	5.4	2.4	231,889	103,063	42,942	42,942	42,942	17,179	0	0	0
3370	Prairie City School District 4	6/30/2022	Contribution	5.4	2.4	110,502	49,113	20,463	20,463	20,463	8,187	0	0	0
3370	Prairie City School District 4	6/30/2021	Proportion	5.5	1.5	46,776	12,756	8,505	8,505	4,251	0	0	0	0
3370	Prairie City School District 4	6/30/2021	Contribution	5.5	1.5	(18,446)	(5,030)	(3,354)	(3,354)	(1,676)	0	0	0	0
3370	Prairie City School District 4	6/30/2020	Proportion	5.4	0.4	(125,962)	(9,332)	(23,326)	(9,332)	0	0	0	0	0
3370	Prairie City School District 4	6/30/2020	Contribution	5.4	0.4	90,241	6,686	16,711	6,686	0	0	0	0	0
3370	Prairie City School District 4	6/30/2019	Proportion	5.3	0.0	(121,806)	0	(6,896)	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2019	Contribution	5.3	0.0	489,514	0	27,709	0	0	0	0	0	0
3372	Monument School District 8	6/30/2024	Proportion	5.4	4.4	109,342	89,093	20,249	20,249	20,249	20,249	20,249	8,097	0
3372	Monument School District 8	6/30/2024	Contribution	5.4	4.4	(20,851)	(16,990)	(3,861)	(3,861)	(3,861)	(3,861)	(3,861)	(1,546)	0
3372	Monument School District 8	6/30/2023	Proportion	5.3	3.3	204,600	127,392	38,604	38,604	38,604	38,604	11,580	0	0
3372	Monument School District 8	6/30/2023	Contribution	5.3	3.3	3,826	2,382	722	722	722	722	216	0	0

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3372	Monument School District 8	6/30/2022	Proportion	5.4	2.4	(248,927)	(110,633)	(46,098)	(46,098)	(46,098)	(18,437)	0	0	0
3372	Monument School District 8	6/30/2022	Contribution	5.4	2.4	38,494	17,107	7,129	7,129	7,129	2,849	0	0	0
3372	Monument School District 8	6/30/2021	Proportion	5.5	1.5	191,361	52,189	34,793	34,793	17,396	0	0	0	0
3372	Monument School District 8	6/30/2021	Contribution	5.5	1.5	(27,812)	(7,584)	(5,057)	(5,057)	(2,527)	0	0	0	0
3372	Monument School District 8	6/30/2020	Proportion	5.4	0.4	(322,235)	(23,870)	(59,673)	(23,870)	0	0	0	0	0
3372	Monument School District 8	6/30/2020	Contribution	5.4	0.4	53,187	3,942	9,849	3,942	0	0	0	0	0
3372	Monument School District 8	6/30/2019	Proportion	5.3	0.0	92,379	0	5,229	0	0	0	0	0	0
3372	Monument School District 8	6/30/2019	Contribution	5.3	0.0	239,203	0	13,538	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2024	Proportion	5.4	4.4	(153,710)	(125,245)	(28,465)	(28,465)	(28,465)	(28,465)	(28,465)	(11,385)	0
3375	Dayville School District 16J	6/30/2024	Contribution	5.4	4.4	96,531	78,655	17,876	17,876	17,876	17,876	17,876	7,151	0
3375	Dayville School District 16J	6/30/2023	Proportion	5.3	3.3	(82,747)	(51,521)	(15,613)	(15,613)	(15,613)	(15,613)	(4,682)	0	0
3375	Dayville School District 16J	6/30/2023	Contribution	5.3	3.3	39,345	24,497	7,424	7,424	7,424	7,424	2,225	0	0
3375	Dayville School District 16J	6/30/2022	Proportion	5.4	2.4	210,248	93,443	38,935	38,935	38,935	15,573	0	0	0
3375	Dayville School District 16J	6/30/2022	Contribution	5.4	2.4	15,876	7,056	2,940	2,940	2,940	1,176	0	0	0
3375	Dayville School District 16J	6/30/2021	Proportion	5.5	1.5	(109,791)	(29,943)	(19,962)	(19,962)	(9,981)	0	0	0	0
3375	Dayville School District 16J	6/30/2021	Contribution	5.5	1.5	(29,479)	(8,039)	(5,360)	(5,360)	(2,679)	0	0	0	0
3375	Dayville School District 16J	6/30/2020	Proportion	5.4	0.4	33,085	2,450	6,127	2,450	0	0	0	0	0
3375	Dayville School District 16J	6/30/2020	Contribution	5.4	0.4	15,585	1,155	2,886	1,155	0	0	0	0	0
3375	Dayville School District 16J	6/30/2019	Proportion	5.3	0.0	(262,595)	0	(14,865)	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2019	Contribution	5.3	0.0	23,759	0	1,344	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2024	Proportion	5.4	4.4	(28,677)	(23,366)	(5,311)	(5,311)	(5,311)	(5,311)	(5,311)	(2,122)	0
3376	Long Creek Schools	6/30/2024	Contribution	5.4	4.4	43,432	35,389	8,043	8,043	8,043	8,043	8,043	3,217	0
3376	Long Creek Schools	6/30/2023	Proportion	5.3	3.3	(237,745)	(148,029)	(44,858)	(44,858)	(44,858)	(44,858)	(13,455)	0	0
3376	Long Creek Schools	6/30/2023	Contribution	5.3	3.3	53,700	33,436	10,132	10,132	10,132	10,132	3,040	0	0
3376	Long Creek Schools	6/30/2022	Proportion	5.4	2.4	(31,136)	(13,838)	(5,766)	(5,766)	(5,766)	(2,306)	0	0	0
3376	Long Creek Schools	6/30/2022	Contribution	5.4	2.4	25,154	11,180	4,658	4,658	4,658	1,864	0	0	0
3376	Long Creek Schools	6/30/2021	Proportion	5.5	1.5	77,029	21,009	14,005	14,005	7,004	0	0	0	0
3376	Long Creek Schools	6/30/2021	Contribution	5.5	1.5	(85,339)	(23,275)	(15,516)	(15,516)	(7,759)	0	0	0	0
3376	Long Creek Schools	6/30/2020	Proportion	5.4	0.4	37,664	2,789	6,975	2,789	0	0	0	0	0
3376	Long Creek Schools	6/30/2020	Contribution	5.4	0.4	39,858	2,953	7,381	2,953	0	0	0	0	0
3376	Long Creek Schools	6/30/2019	Proportion	5.3	0.0	(126,431)	0	(7,156)	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2019	Contribution	5.3	0.0	12,121	0	686	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2024	Proportion	5.4	4.4	9,025	7,354	1,671	1,671	1,671	1,671	1,671	670	0
3394	Crane Elementary School	6/30/2024	Contribution	5.4	4.4	127,371	103,784	23,587	23,587	23,587	23,587	23,587	9,436	0
3394	Crane Elementary School	6/30/2023	Proportion	5.3	3.3	(53,969)	(33,603)	(10,183)	(10,183)	(10,183)	(10,183)	(3,054)	0	0
3394	Crane Elementary School	6/30/2023	Contribution	5.3	3.3	106,948	66,590	20,179	20,179	20,179	20,179	6,053	0	0
3394	Crane Elementary School	6/30/2022	Proportion	5.4	2.4	171,755	76,337	31,806	31,806	31,806	12,725	0	0	0
3394	Crane Elementary School	6/30/2022	Contribution	5.4	2.4	120,476	53,546	22,310	22,310	22,310	8,926	0	0	0
3394	Crane Elementary School	6/30/2021	Proportion	5.5	1.5	73,811	20,131	13,420	13,420	6,711	0	0	0	0
3394	Crane Elementary School	6/30/2021	Contribution	5.5	1.5	(66,232)	(18,064)	(12,042)	(12,042)	(6,022)	0	0	0	0
3394	Crane Elementary School	6/30/2020	Proportion	5.4	0.4	204,663	15,158	37,901	15,158	0	0	0	0	0
3394	Crane Elementary School	6/30/2020	Contribution	5.4	0.4	40,367	2,992	7,475	2,992	0	0	0	0	0
3394	Crane Elementary School	6/30/2019	Proportion	5.3	0.0	110,098	0	6,233	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2019	Contribution	5.3	0.0	46,822	0	2,652	0	0	0	0	0	0
3395	Pine Creek School	6/30/2024	Proportion	5.4	4.4	1,153	939	214	214	214	214	214	83	0
3395	Pine Creek School	6/30/2024	Contribution	5.4	4.4	10,872	8,859	2,013	2,013	2,013	2,013	2,013	807	0
3395	Pine Creek School	6/30/2023	Proportion	5.3	3.3	3,426	2,134	646	646	646	646	196	0	0
3395	Pine Creek School	6/30/2023	Contribution	5.3	3.3	10,212	6,358	1,927	1,927	1,927	1,927	577	0	0
3395	Pine Creek School	6/30/2022	Proportion	5.4	2.4	(254)	(113)	(47)	(47)	(47)	(19)	0	0	0
3395	Pine Creek School	6/30/2022	Contribution	5.4	2.4	4,542	2,019	841	841	841	337	0	0	0
3395	Pine Creek School	6/30/2021	Proportion	5.5	1.5	14,976	4,084	2,723	2,723	1,361	0	0	0	0
3395	Pine Creek School	6/30/2021	Contribution	5.5	1.5	(9,210)	(2,510)	(1,675)	(1,675)	(835)	0	0	0	0
3395	Pine Creek School	6/30/2020	Proportion	5.4	0.4	(2,518)	(188)	(466)	(188)	0	0	0	0	0
3395	Pine Creek School	6/30/2020	Contribution	5.4	0.4	770	55	143	55	0	0	0	0	0
3395	Pine Creek School	6/30/2019	Proportion	5.3	0.0	(5,611)	0	(316)	0	0	0	0	0	0
3395	Pine Creek School	6/30/2019	Contribution	5.3	0.0	616	0	36	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2024	Proportion	5.4	4.4	137,809	112,289	25,520	25,520	25,520	25,520	25,520	10,209	0
3396	Diamond School District 7	6/30/2024	Contribution	5.4	4.4	12,906	10,516	2,390	2,390	2,390	2,390	2,390	956	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3396	Diamond School District 7	6/30/2023	Proportion	5.3	3.3	(64,419)	(40,109)	(12,155)	(12,155)	(12,155)	(12,155)	(3,644)	0	0
3396	Diamond School District 7	6/30/2023	Contribution	5.3	3.3	36,464	22,704	6,880	6,880	6,880	6,880	2,064	0	0
3396	Diamond School District 7	6/30/2022	Proportion	5.4	2.4	(6,089)	(2,705)	(1,128)	(1,128)	(1,128)	(449)	0	0	0
3396	Diamond School District 7	6/30/2022	Contribution	5.4	2.4	2,390	1,061	443	443	443	175	0	0	0
3396	Diamond School District 7	6/30/2021	Proportion	5.5	1.5	69,758	19,026	12,683	12,683	6,343	0	0	0	0
3396	Diamond School District 7	6/30/2021	Contribution	5.5	1.5	(8,630)	(2,354)	(1,569)	(1,569)	(785)	0	0	0	0
3396	Diamond School District 7	6/30/2020	Proportion	5.4	0.4	(57,422)	(4,252)	(10,634)	(4,252)	0	0	0	0	0
3396	Diamond School District 7	6/30/2020	Contribution	5.4	0.4	11,480	850	2,126	850	0	0	0	0	0
3396	Diamond School District 7	6/30/2019	Proportion	5.3	0.0	(8,447)	0	(477)	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2019	Contribution	5.3	0.0	(3,809)	0	(214)	0	0	0	0	0	0
3397	Suntex School District	6/30/2024	Proportion	5.4	4.4	15,288	12,457	2,831	2,831	2,831	2,831	2,831	1,133	0
3397	Suntex School District	6/30/2024	Contribution	5.4	4.4	15,977	13,018	2,959	2,959	2,959	2,959	2,959	1,182	0
3397	Suntex School District	6/30/2023	Proportion	5.3	3.3	(30,073)	(18,725)	(5,674)	(5,674)	(5,674)	(5,674)	(1,703)	0	0
3397	Suntex School District	6/30/2023	Contribution	5.3	3.3	10,484	6,528	1,978	1,978	1,978	1,978	594	0	0
3397	Suntex School District	6/30/2022	Proportion	5.4	2.4	(29,522)	(13,121)	(5,467)	(5,467)	(5,467)	(2,187)	0	0	0
3397	Suntex School District	6/30/2022	Contribution	5.4	2.4	353	158	65	65	65	28	0	0	0
3397	Suntex School District	6/30/2021	Proportion	5.5	1.5	(18,228)	(4,972)	(3,314)	(3,314)	(1,658)	0	0	0	0
3397	Suntex School District	6/30/2021	Contribution	5.5	1.5	(11,862)	(3,234)	(2,157)	(2,157)	(1,077)	0	0	0	0
3397	Suntex School District	6/30/2020	Proportion	5.4	0.4	(2,371)	(176)	(439)	(176)	0	0	0	0	0
3397	Suntex School District	6/30/2020	Contribution	5.4	0.4	(3,375)	(250)	(625)	(250)	0	0	0	0	0
3397	Suntex School District	6/30/2019	Proportion	5.3	0.0	(100,609)	0	(5,694)	0	0	0	0	0	0
3397	Suntex School District	6/30/2019	Contribution	5.3	0.0	(4,311)	0	(246)	0	0	0	0	0	0
3398	Drewsey School	6/30/2024	Proportion	5.4	4.4	(148,066)	(120,646)	(27,420)	(27,420)	(27,420)	(27,420)	(27,420)	(10,966)	0
3398	Drewsey School	6/30/2024	Contribution	5.4	4.4	(2,056)	(1,675)	(381)	(381)	(381)	(381)	(381)	(151)	0
3398	Drewsey School	6/30/2023	Proportion	5.3	3.3	156,893	97,689	29,602	29,602	29,602	29,602	8,883	0	0
3398	Drewsey School	6/30/2023	Contribution	5.3	3.3	(4,340)	(2,702)	(819)	(819)	(819)	(819)	(245)	0	0
3398	Drewsey School	6/30/2022	Proportion	5.4	2.4	2,345	1,043	434	434	434	175	0	0	0
3398	Drewsey School	6/30/2022	Contribution	5.4	2.4	22,461	9,984	4,159	4,159	4,159	1,666	0	0	0
3398	Drewsey School	6/30/2021	Proportion	5.5	1.5	(17,277)	(4,713)	(3,141)	(3,141)	(1,572)	0	0	0	0
3398	Drewsey School	6/30/2021	Contribution	5.5	1.5	(11,379)	(3,103)	(2,069)	(2,069)	(1,034)	0	0	0	0
3398	Drewsey School	6/30/2020	Proportion	5.4	0.4	4,889	364	905	364	0	0	0	0	0
3398	Drewsey School	6/30/2020	Contribution	5.4	0.4	(2,735)	(205)	(506)	(205)	0	0	0	0	0
3398	Drewsey School	6/30/2019	Proportion	5.3	0.0	17,371	0	981	0	0	0	0	0	0
3398	Drewsey School	6/30/2019	Contribution	5.3	0.0	1,237	0	72	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2024	Proportion	5.4	4.4	(50,459)	(41,115)	(9,344)	(9,344)	(9,344)	(9,344)	(9,344)	(3,739)	0
3399	Frenchglen School District	6/30/2024	Contribution	5.4	4.4	6,182	5,037	1,145	1,145	1,145	1,145	1,145	457	0
3399	Frenchglen School District	6/30/2023	Proportion	5.3	3.3	103,766	64,610	19,578	19,578	19,578	19,578	5,876	0	0
3399	Frenchglen School District	6/30/2023	Contribution	5.3	3.3	1,078	672	203	203	203	203	63	0	0
3399	Frenchglen School District	6/30/2022	Proportion	5.4	2.4	(14,049)	(6,243)	(2,602)	(2,602)	(2,602)	(1,039)	0	0	0
3399	Frenchglen School District	6/30/2022	Contribution	5.4	2.4	21,812	9,695	4,039	4,039	4,039	1,617	0	0	0
3399	Frenchglen School District	6/30/2021	Proportion	5.5	1.5	(5,990)	(1,634)	(1,089)	(1,089)	(545)	0	0	0	0
3399	Frenchglen School District	6/30/2021	Contribution	5.5	1.5	(6,346)	(1,730)	(1,154)	(1,154)	(576)	0	0	0	0
3399	Frenchglen School District	6/30/2020	Proportion	5.4	0.4	(5,550)	(410)	(1,028)	(410)	0	0	0	0	0
3399	Frenchglen School District	6/30/2020	Contribution	5.4	0.4	2,869	214	531	214	0	0	0	0	0
3399	Frenchglen School District	6/30/2019	Proportion	5.3	0.0	(51,932)	0	(2,942)	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2019	Contribution	5.3	0.0	3,693	0	208	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2024	Proportion	5.4	4.4	(6,957)	(5,669)	(1,288)	(1,288)	(1,288)	(1,288)	(1,288)	(517)	0
3405	Fields-Trout Creek 33	6/30/2024	Contribution	5.4	4.4	6,826	5,562	1,264	1,264	1,264	1,264	1,264	506	0
3405	Fields-Trout Creek 33	6/30/2023	Proportion	5.3	3.3	(41,095)	(25,587)	(7,754)	(7,754)	(7,754)	(7,754)	(2,325)	0	0
3405	Fields-Trout Creek 33	6/30/2023	Contribution	5.3	3.3	10,144	6,316	1,914	1,914	1,914	1,914	574	0	0
3405	Fields-Trout Creek 33	6/30/2022	Proportion	5.4	2.4	(28,332)	(12,591)	(5,247)	(5,247)	(5,247)	(2,097)	0	0	0
3405	Fields-Trout Creek 33	6/30/2022	Contribution	5.4	2.4	(3,769)	(1,675)	(698)	(698)	(698)	(279)	0	0	0
3405	Fields-Trout Creek 33	6/30/2021	Proportion	5.5	1.5	17,989	4,905	3,271	3,271	1,634	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2021	Contribution	5.5	1.5	(39,066)	(10,654)	(7,103)	(7,103)	(3,551)	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2020	Proportion	5.4	0.4	13,908	1,028	2,576	1,028	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2020	Contribution	5.4	0.4	6,719	499	1,244	499	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2019	Proportion	5.3	0.0	(13,416)	0	(761)	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2019	Contribution	5.3	0.0	6,451	0	366	0	0	0	0	0	0
3407	Crane Union High School	6/30/2024	Proportion	5.4	4.4	3,364	2,741	623	623	623	623	623	249	0
3407	Crane Union High School	6/30/2024	Contribution	5.4	4.4	120,981	98,577	22,404	22,404	22,404	22,404	22,404	8,961	0
3407	Crane Union High School	6/30/2023	Proportion	5.3	3.3	(112,650)	(70,140)	(21,255)	(21,255)	(21,255)	(21,255)	(6,375)	0	0
3407	Crane Union High School	6/30/2023	Contribution	5.3	3.3	106,216	66,134	20,041	20,041	20,041	20,041	6,011	0	0
3407	Crane Union High School	6/30/2022	Proportion	5.4	2.4	84,810	37,692	15,706	15,706	15,706	6,280	0	0	0
3407	Crane Union High School	6/30/2022	Contribution	5.4	2.4	88,041	39,129	16,304	16,304	16,304	6,521	0	0	0
3407	Crane Union High School	6/30/2021	Proportion	5.5	1.5	254,630	69,446	46,296	46,296	23,150	0	0	0	0
3407	Crane Union High School	6/30/2021	Contribution	5.5	1.5	(99,734)	(27,202)	(18,133)	(18,133)	(9,069)	0	0	0	0
3407	Crane Union High School	6/30/2020	Proportion	5.4	0.4	98,901	7,326	18,315	7,326	0	0	0	0	0
3407	Crane Union High School	6/30/2020	Contribution	5.4	0.4	51,650	3,825	9,565	3,825	0	0	0	0	0
3407	Crane Union High School	6/30/2019	Proportion	5.3	0.0	(133,904)	0	(7,579)	0	0	0	0	0	0
3407	Crane Union High School	6/30/2019	Contribution	5.3	0.0	65,034	0	3,679	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3408	Burns Union High School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3409	Hood River County School District	6/30/2024	Proportion	5.4	4.4	3,031,940	2,470,470	561,470	561,470	561,470	561,470	561,470	224,590	0
3409	Hood River County School District	6/30/2024	Contribution	5.4	4.4	(1,000,505)	(815,226)	(185,279)	(185,279)	(185,279)	(185,279)	(185,279)	(74,110)	0
3409	Hood River County School District	6/30/2023	Proportion	5.3	3.3	(478,820)	(298,134)	(90,343)	(90,343)	(90,343)	(90,343)	(27,105)	0	0
3409	Hood River County School District	6/30/2023	Contribution	5.3	3.3	(128,473)	(79,993)	(24,240)	(24,240)	(24,240)	(24,240)	(7,273)	0	0
3409	Hood River County School District	6/30/2022	Proportion	5.4	2.4	(3,042,444)	(1,352,196)	(563,416)	(563,416)	(563,416)	(225,364)	0	0	0
3409	Hood River County School District	6/30/2022	Contribution	5.4	2.4	(970,522)	(431,344)	(179,726)	(179,726)	(179,726)	(71,892)	0	0	0
3409	Hood River County School District	6/30/2021	Proportion	5.5	1.5	3,474,007	947,455	631,638	631,638	315,817	0	0	0	0
3409	Hood River County School District	6/30/2021	Contribution	5.5	1.5	(5,462,461)	(1,489,761)	(993,175)	(993,175)	(496,586)	0	0	0	0
3409	Hood River County School District	6/30/2020	Proportion	5.4	0.4	(1,966,953)	(145,698)	(364,251)	(145,698)	0	0	0	0	0
3409	Hood River County School District	6/30/2020	Contribution	5.4	0.4	2,050,386	151,881	379,701	151,881	0	0	0	0	0
3409	Hood River County School District	6/30/2019	Proportion	5.3	0.0	(1,525)	0	(85)	0	0	0	0	0	0
3409	Hood River County School District	6/30/2019	Contribution	5.3	0.0	(1,133,484)	0	(64,159)	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2024	Proportion	5.4	4.4	(893,266)	(727,846)	(165,420)	(165,420)	(165,420)	(165,420)	(165,420)	(66,166)	0
3414	Phoenix-Talent School District	6/30/2024	Contribution	5.4	4.4	(1,168,092)	(951,779)	(216,313)	(216,313)	(216,313)	(216,313)	(216,313)	(86,527)	0
3414	Phoenix-Talent School District	6/30/2023	Proportion	5.3	3.3	4,783,871	2,978,637	902,617	902,617	902,617	902,617	270,786	0	0
3414	Phoenix-Talent School District	6/30/2023	Contribution	5.3	3.3	(1,011,609)	(629,869)	(190,870)	(190,870)	(190,870)	(190,870)	(57,259)	0	0
3414	Phoenix-Talent School District	6/30/2022	Proportion	5.4	2.4	(1,365,198)	(606,756)	(252,814)	(252,814)	(252,814)	(101,128)	0	0	0
3414	Phoenix-Talent School District	6/30/2022	Contribution	5.4	2.4	(226,623)	(100,722)	(41,967)	(41,967)	(41,967)	(16,788)	0	0	0
3414	Phoenix-Talent School District	6/30/2021	Proportion	5.5	1.5	835,453	227,849	151,901	151,901	75,948	0	0	0	0
3414	Phoenix-Talent School District	6/30/2021	Contribution	5.5	1.5	(2,255,910)	(615,250)	(410,165)	(410,165)	(205,085)	0	0	0	0
3414	Phoenix-Talent School District	6/30/2020	Proportion	5.4	0.4	900,873	66,733	166,828	66,733	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2020	Contribution	5.4	0.4	22,418	1,663	4,151	1,663	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2019	Proportion	5.3	0.0	(2,057,394)	0	(116,454)	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2019	Contribution	5.3	0.0	1,559,148	0	88,253	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2024	Proportion	5.4	4.4	(4,417,218)	(3,599,215)	(818,003)	(818,003)	(818,003)	(818,003)	(818,003)	(327,203)	0
3415	Ashland Public Schools	6/30/2024	Contribution	5.4	4.4	430,930	351,128	79,802	79,802	79,802	79,802	79,802	31,920	0
3415	Ashland Public Schools	6/30/2023	Proportion	5.3	3.3	(1,167,305)	(726,813)	(220,246)	(220,246)	(220,246)	(220,246)	(66,075)	0	0
3415	Ashland Public Schools	6/30/2023	Contribution	5.3	3.3	1,373,155	854,983	259,086	259,086	259,086	259,086	77,725	0	0
3415	Ashland Public Schools	6/30/2022	Proportion	5.4	2.4	1,707,005	758,669	316,112	316,112	316,112	126,445	0	0	0
3415	Ashland Public Schools	6/30/2022	Contribution	5.4	2.4	976,617	434,052	180,855	180,855	180,855	72,342	0	0	0
3415	Ashland Public Schools	6/30/2021	Proportion	5.5	1.5	837,243	228,339	152,226	152,226	76,113	0	0	0	0
3415	Ashland Public Schools	6/30/2021	Contribution	5.5	1.5	(2,641,162)	(720,318)	(480,211)	(480,211)	(240,107)	0	0	0	0
3415	Ashland Public Schools	6/30/2020	Proportion	5.4	0.4	(967,475)	(71,665)	(179,162)	(71,665)	0	0	0	0	0
3415	Ashland Public Schools	6/30/2020	Contribution	5.4	0.4	1,774,312	131,432	328,576	131,432	0	0	0	0	0
3415	Ashland Public Schools	6/30/2019	Proportion	5.3	0.0	(2,278,629)	0	(128,979)	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2019	Contribution	5.3	0.0	(59,574)	0	(3,374)	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2024	Proportion	5.4	4.4	(3,439,609)	(2,802,644)	(636,965)	(636,965)	(636,965)	(636,965)	(636,965)	(254,784)	0
3416	Central Point School District 6	6/30/2024	Contribution	5.4	4.4	2,620,448	2,135,180	485,268	485,268	485,268	485,268	485,268	194,108	0
3416	Central Point School District 6	6/30/2023	Proportion	5.3	3.3	(2,744,254)	(1,708,686)	(517,784)	(517,784)	(517,784)	(517,784)	(155,334)	0	0
3416	Central Point School District 6	6/30/2023	Contribution	5.3	3.3	1,850,165	1,151,989	349,088	349,088	349,088	349,088	104,725	0	0
3416	Central Point School District 6	6/30/2022	Proportion	5.4	2.4	(1,078,195)	(479,197)	(199,666)	(199,666)	(199,666)	(79,865)	0	0	0
3416	Central Point School District 6	6/30/2022	Contribution	5.4	2.4	1,495,518	664,674	276,948	276,948	276,948	110,778	0	0	0
3416	Central Point School District 6	6/30/2021	Proportion	5.5	1.5	(1,478,532)	(403,236)	(268,824)	(268,824)	(134,412)	0	0	0	0
3416	Central Point School District 6	6/30/2021	Contribution	5.5	1.5	(3,967,712)	(1,082,104)	(721,402)	(721,402)	(360,702)	0	0	0	0
3416	Central Point School District 6	6/30/2020	Proportion	5.4	0.4	(2,556,870)	(189,400)	(473,494)	(189,400)	0	0	0	0	0
3416	Central Point School District 6	6/30/2020	Contribution	5.4	0.4	1,896,344	140,469	351,175	140,469	0	0	0	0	0
3416	Central Point School District 6	6/30/2019	Proportion	5.3	0.0	(1,176,701)	0	(66,606)	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2019	Contribution	5.3	0.0	452,739	0	25,629	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2024	Proportion	5.4	4.4	(1,412,975)	(1,151,313)	(261,662)	(261,662)	(261,662)	(261,662)	(261,662)	(104,665)	0
3417	Eagle Point School District 9	6/30/2024	Contribution	5.4	4.4	1,883,390	1,534,614	348,776	348,776	348,776	348,776	348,776	139,510	0
3417	Eagle Point School District 9	6/30/2023	Proportion	5.3	3.3	(1,077,853)	(671,117)	(203,368)	(203,368)	(203,368)	(203,368)	(61,013)	0	0
3417	Eagle Point School District 9	6/30/2023	Contribution	5.3	3.3	1,957,402	1,218,760	369,321	369,321	369,321	369,321	110,797	0	0
3417	Eagle Point School District 9	6/30/2022	Proportion	5.4	2.4	(15,726)	(6,990)	(2,912)	(2,912)	(2,912)	(1,166)	0	0	0
3417	Eagle Point School District 9	6/30/2022	Contribution	5.4	2.4	1,489,226	661,877	275,783	275,783	275,783	110,311	0	0	0
3417	Eagle Point School District 9	6/30/2021	Proportion	5.5	1.5	(196,290)	(53,534)	(35,689)	(35,689)	(17,845)	0	0	0	0
3417	Eagle Point School District 9	6/30/2021	Contribution	5.5	1.5	(2,829,284)	(771,624)	(514,415)	(514,415)	(257,209)	0	0	0	0
3417	Eagle Point School District 9	6/30/2020	Proportion	5.4	0.4	(430,541)	(31,891)	(79,730)	(31,891)	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2020	Contribution	5.4	0.4	1,529,012	113,262	283,150	113,262	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3417	Eagle Point School District 9	6/30/2019	Proportion	5.3	0.0	(1,945,538)	0	(110,123)	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2019	Contribution	5.3	0.0	295,972	0	16,752	0	0	0	0	0	0
3424	Rogue River School District	6/30/2024	Proportion	5.4	4.4	(788,428)	(642,423)	(146,005)	(146,005)	(146,005)	(146,005)	(146,005)	(58,403)	0
3424	Rogue River School District	6/30/2024	Contribution	5.4	4.4	386,389	314,835	71,554	71,554	71,554	71,554	71,554	28,619	0
3424	Rogue River School District	6/30/2023	Proportion	5.3	3.3	(805,837)	(501,747)	(152,045)	(152,045)	(152,045)	(152,045)	(152,045)	(45,612)	0
3424	Rogue River School District	6/30/2023	Contribution	5.3	3.3	364,965	227,243	68,861	68,861	68,861	68,861	68,861	20,660	0
3424	Rogue River School District	6/30/2022	Proportion	5.4	2.4	290,627	129,167	53,820	53,820	53,820	53,820	21,527	0	0
3424	Rogue River School District	6/30/2022	Contribution	5.4	2.4	238,698	106,089	44,203	44,203	44,203	44,203	17,683	0	0
3424	Rogue River School District	6/30/2021	Proportion	5.5	1.5	844,338	230,274	153,516	153,516	76,758	0	0	0	0
3424	Rogue River School District	6/30/2021	Contribution	5.5	1.5	(740,014)	(201,822)	(134,548)	(134,548)	(67,274)	0	0	0	0
3424	Rogue River School District	6/30/2020	Proportion	5.4	0.4	(171,302)	(12,687)	(31,723)	(12,687)	0	0	0	0	0
3424	Rogue River School District	6/30/2020	Contribution	5.4	0.4	420,704	31,164	77,908	31,164	0	0	0	0	0
3424	Rogue River School District	6/30/2019	Proportion	5.3	0.0	(162,237)	0	(9,182)	0	0	0	0	0	0
3424	Rogue River School District	6/30/2019	Contribution	5.3	0.0	144,208	0	8,163	0	0	0	0	0	0
3432	Prospect School District	6/30/2024	Proportion	5.4	4.4	172,055	140,193	31,862	31,862	31,862	31,862	31,862	12,745	0
3432	Prospect School District	6/30/2024	Contribution	5.4	4.4	214,916	175,117	39,799	39,799	39,799	39,799	39,799	15,921	0
3432	Prospect School District	6/30/2023	Proportion	5.3	3.3	(156,094)	(97,190)	(29,452)	(29,452)	(29,452)	(29,452)	(8,834)	0	0
3432	Prospect School District	6/30/2023	Contribution	5.3	3.3	185,984	115,802	35,091	35,091	35,091	35,091	10,529	0	0
3432	Prospect School District	6/30/2022	Proportion	5.4	2.4	(105,659)	(46,961)	(19,566)	(19,566)	(19,566)	(7,829)	0	0	0
3432	Prospect School District	6/30/2022	Contribution	5.4	2.4	101,965	45,319	18,882	18,882	18,882	7,555	0	0	0
3432	Prospect School District	6/30/2021	Proportion	5.5	1.5	(189,649)	(51,721)	(34,482)	(34,482)	(17,239)	0	0	0	0
3432	Prospect School District	6/30/2021	Contribution	5.5	1.5	(204,800)	(55,856)	(37,236)	(37,236)	(18,620)	0	0	0	0
3432	Prospect School District	6/30/2020	Proportion	5.4	0.4	239,402	17,732	44,334	17,732	0	0	0	0	0
3432	Prospect School District	6/30/2020	Contribution	5.4	0.4	102,201	7,571	18,926	7,571	0	0	0	0	0
3432	Prospect School District	6/30/2019	Proportion	5.3	0.0	(182,758)	0	(10,343)	0	0	0	0	0	0
3432	Prospect School District	6/30/2019	Contribution	5.3	0.0	102,900	0	5,825	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2024	Proportion	5.4	4.4	(173,160)	(141,093)	(32,067)	(32,067)	(32,067)	(32,067)	(32,067)	(12,825)	0
3439	Butte Falls School District	6/30/2024	Contribution	5.4	4.4	154,850	126,174	28,676	28,676	28,676	28,676	28,676	11,470	0
3439	Butte Falls School District	6/30/2023	Proportion	5.3	3.3	(309,935)	(192,979)	(58,478)	(58,478)	(58,478)	(58,478)	(17,545)	0	0
3439	Butte Falls School District	6/30/2023	Contribution	5.3	3.3	131,411	81,821	24,795	24,795	24,795	24,795	7,436	0	0
3439	Butte Falls School District	6/30/2022	Proportion	5.4	2.4	(83,861)	(37,271)	(15,530)	(15,530)	(15,530)	(6,211)	0	0	0
3439	Butte Falls School District	6/30/2022	Contribution	5.4	2.4	81,155	36,068	15,029	15,029	15,029	6,010	0	0	0
3439	Butte Falls School District	6/30/2021	Proportion	5.5	1.5	(146,240)	(39,884)	(26,589)	(26,589)	(13,295)	0	0	0	0
3439	Butte Falls School District	6/30/2021	Contribution	5.5	1.5	(216,170)	(58,954)	(39,304)	(39,304)	(19,650)	0	0	0	0
3439	Butte Falls School District	6/30/2020	Proportion	5.4	0.4	(6,027)	(447)	(1,116)	(447)	0	0	0	0	0
3439	Butte Falls School District	6/30/2020	Contribution	5.4	0.4	131,336	9,731	24,321	9,731	0	0	0	0	0
3439	Butte Falls School District	6/30/2019	Proportion	5.3	0.0	266,859	0	15,104	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2019	Contribution	5.3	0.0	25,328	0	1,433	0	0	0	0	0	0
3440	Pinehurst School	6/30/2024	Proportion	5.4	4.4	(29,521)	(24,054)	(5,467)	(5,467)	(5,467)	(5,467)	(5,467)	(2,186)	0
3440	Pinehurst School	6/30/2024	Contribution	5.4	4.4	(9,653)	(7,865)	(1,788)	(1,788)	(1,788)	(1,788)	(1,788)	(713)	0
3440	Pinehurst School	6/30/2023	Proportion	5.3	3.3	(20,142)	(12,542)	(3,800)	(3,800)	(3,800)	(3,800)	(1,142)	0	0
3440	Pinehurst School	6/30/2023	Contribution	5.3	3.3	4,116	2,562	777	777	777	777	231	0	0
3440	Pinehurst School	6/30/2022	Proportion	5.4	2.4	34,824	15,477	6,449	6,449	6,449	2,579	0	0	0
3440	Pinehurst School	6/30/2022	Contribution	5.4	2.4	8,556	3,804	1,584	1,584	1,584	636	0	0	0
3440	Pinehurst School	6/30/2021	Proportion	5.5	1.5	52,494	14,318	9,544	9,544	4,774	0	0	0	0
3440	Pinehurst School	6/30/2021	Contribution	5.5	1.5	(23,132)	(6,308)	(4,206)	(4,206)	(2,102)	0	0	0	0
3440	Pinehurst School	6/30/2020	Proportion	5.4	0.4	24,105	1,785	4,464	1,785	0	0	0	0	0
3440	Pinehurst School	6/30/2020	Contribution	5.4	0.4	8,447	627	1,564	627	0	0	0	0	0
3440	Pinehurst School	6/30/2019	Proportion	5.3	0.0	(55,120)	0	(3,120)	0	0	0	0	0	0
3440	Pinehurst School	6/30/2019	Contribution	5.3	0.0	14,720	0	835	0	0	0	0	0	0
3445	Culver School District 4	6/30/2024	Proportion	5.4	4.4	(269,067)	(219,240)	(49,827)	(49,827)	(49,827)	(49,827)	(49,827)	(19,932)	0
3445	Culver School District 4	6/30/2024	Contribution	5.4	4.4	534,716	435,695	99,021	99,021	99,021	99,021	99,021	39,611	0
3445	Culver School District 4	6/30/2023	Proportion	5.3	3.3	(1,375,589)	(856,499)	(259,545)	(259,545)	(259,545)	(259,545)	(77,864)	0	0
3445	Culver School District 4	6/30/2023	Contribution	5.3	3.3	480,205	298,995	90,605	90,605	90,605	90,605	27,180	0	0
3445	Culver School District 4	6/30/2022	Proportion	5.4	2.4	385,197	171,198	71,333	71,333	71,333	28,532	0	0	0
3445	Culver School District 4	6/30/2022	Contribution	5.4	2.4	179,154	79,623	33,177	33,177	33,177	13,269	0	0	0
3445	Culver School District 4	6/30/2021	Proportion	5.5	1.5	553,849	151,049	100,700	100,700	50,349	0	0	0	0
3445	Culver School District 4	6/30/2021	Contribution	5.5	1.5	(845,801)	(230,673)	(153,782)	(153,782)	(76,891)	0	0	0	0
3445	Culver School District 4	6/30/2020	Proportion	5.4	0.4	(74,337)	(5,507)	(13,766)	(5,507)	0	0	0	0	0
3445	Culver School District 4	6/30/2020	Contribution	5.4	0.4	419,095	31,045	77,610	31,045	0	0	0	0	0
3445	Culver School District 4	6/30/2019	Proportion	5.3	0.0	(769,215)	0	(43,540)	0	0	0	0	0	0
3445	Culver School District 4	6/30/2019	Contribution	5.3	0.0	282,802	0	16,007	0	0	0	0	0	0
3446	Ashwood School	6/30/2024	Proportion	5.4	4.4	1,554	1,266	288	288	288	288	288	114	0
3446	Ashwood School	6/30/2024	Contribution	5.4	4.4	4,967	4,047	920	920	920	920	920	367	0
3446	Ashwood School	6/30/2023	Proportion	5.3	3.3	(82,822)	(51,568)	(15,627)	(15,627)	(15,627)	(15,627)	(4,687)	0	0
3446	Ashwood School	6/30/2023	Contribution	5.3	3.3	4,515	2,811	852	852	852	852	255	0	0
3446	Ashwood School	6/30/2022	Proportion	5.4	2.4	(533)	(236)	(99)	(99)	(99)	(38)	0	0	0
3446	Ashwood School	6/30/2022	Contribution	5.4	2.4	8,574	3,810	1,588	1,588	1,588	634	0	0	0
3446	Ashwood School	6/30/2021	Proportion	5.5	1.5	23,534	6,418	4,279	4,279	2,139	0	0	0	0
3446	Ashwood School	6/30/2021	Contribution	5.5	1.5	(8,402)	(2,290)	(1,528)	(1,528)	(762)	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3446	Ashwood School	6/30/2020	Proportion	5.4	0.4	88,628	6,563	16,413	6,563	0	0	0	0	0
3446	Ashwood School	6/30/2020	Contribution	5.4	0.4	39,186	2,901	7,257	2,901	0	0	0	0	0
3446	Ashwood School	6/30/2019	Proportion	5.3	0.0	(69,602)	0	(3,942)	0	0	0	0	0	0
3446	Ashwood School	6/30/2019	Contribution	5.3	0.0	16,306	0	921	0	0	0	0	0	0
3447	Madras School District	6/30/2024	Proportion	5.4	4.4	3,767,703	3,069,980	697,723	697,723	697,723	697,723	697,723	279,088	0
3447	Madras School District	6/30/2024	Contribution	5.4	4.4	(2,049,519)	(1,669,978)	(379,541)	(379,541)	(379,541)	(379,541)	(379,541)	(151,814)	0
3447	Madras School District	6/30/2023	Proportion	5.3	3.3	10,468,317	6,518,009	1,975,154	1,975,154	1,975,154	1,975,154	592,547	0	0
3447	Madras School District	6/30/2023	Contribution	5.3	3.3	(1,255,268)	(781,582)	(236,843)	(236,843)	(236,843)	(236,843)	(71,053)	0	0
3447	Madras School District	6/30/2022	Proportion	5.4	2.4	(6,598,686)	(2,932,749)	(1,221,979)	(1,221,979)	(1,221,979)	(488,791)	0	0	0
3447	Madras School District	6/30/2022	Contribution	5.4	2.4	85,195	37,864	15,777	15,777	15,777	6,310	0	0	0
3447	Madras School District	6/30/2021	Proportion	5.5	1.5	(13,912,771)	(3,794,391)	(2,529,595)	(2,529,595)	(1,264,796)	0	0	0	0
3447	Madras School District	6/30/2021	Contribution	5.5	1.5	29,864,773	8,144,937	5,429,959	5,429,959	2,714,978	0	0	0	0
3447	Madras School District	6/30/2020	Proportion	5.4	0.4	(1,051,883)	(77,918)	(194,793)	(77,918)	0	0	0	0	0
3447	Madras School District	6/30/2020	Contribution	5.4	0.4	522,912	38,732	96,836	38,732	0	0	0	0	0
3447	Madras School District	6/30/2019	Proportion	5.3	0.0	(3,323,484)	0	(188,124)	0	0	0	0	0	0
3447	Madras School District	6/30/2019	Contribution	5.3	0.0	921,516	0	52,161	0	0	0	0	0	0
3451	Black Butte School District	6/30/2024	Proportion	5.4	4.4	(151,395)	(123,359)	(28,036)	(28,036)	(28,036)	(28,036)	(28,036)	(11,215)	0
3451	Black Butte School District	6/30/2024	Contribution	5.4	4.4	(6,458)	(5,262)	(1,196)	(1,196)	(1,196)	(1,196)	(1,196)	(478)	0
3451	Black Butte School District	6/30/2023	Proportion	5.3	3.3	57,397	35,737	10,830	10,830	10,830	10,830	3,247	0	0
3451	Black Butte School District	6/30/2023	Contribution	5.3	3.3	12,126	7,550	2,288	2,288	2,288	2,288	686	0	0
3451	Black Butte School District	6/30/2022	Proportion	5.4	2.4	(987)	(438)	(183)	(183)	(183)	(72)	0	0	0
3451	Black Butte School District	6/30/2022	Contribution	5.4	2.4	478	211	89	89	89	33	0	0	0
3451	Black Butte School District	6/30/2021	Proportion	5.5	1.5	194,247	52,975	35,318	35,318	17,657	0	0	0	0
3451	Black Butte School District	6/30/2021	Contribution	5.5	1.5	(37,749)	(10,297)	(6,863)	(6,863)	(3,434)	0	0	0	0
3451	Black Butte School District	6/30/2020	Proportion	5.4	0.4	(185,600)	(13,750)	(34,370)	(13,750)	0	0	0	0	0
3451	Black Butte School District	6/30/2020	Contribution	5.4	0.4	179,789	13,319	33,294	13,319	0	0	0	0	0
3451	Black Butte School District	6/30/2019	Proportion	5.3	0.0	25,779	0	1,459	0	0	0	0	0	0
3451	Black Butte School District	6/30/2019	Contribution	5.3	0.0	(18,525)	0	(1,050)	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2024	Proportion	5.4	4.4	(5,003,432)	(4,076,871)	(926,561)	(926,561)	(926,561)	(926,561)	(926,561)	(370,627)	0
3454	Grants Pass School District	6/30/2024	Contribution	5.4	4.4	3,630,800	2,958,430	672,370	672,370	672,370	672,370	672,370	268,950	0
3454	Grants Pass School District	6/30/2023	Proportion	5.3	3.3	(5,169,573)	(3,218,791)	(975,391)	(975,391)	(975,391)	(975,391)	(292,618)	0	0
3454	Grants Pass School District	6/30/2023	Contribution	5.3	3.3	2,999,754	1,867,772	565,991	565,991	565,991	565,991	169,799	0	0
3454	Grants Pass School District	6/30/2022	Proportion	5.4	2.4	(652,508)	(290,003)	(120,835)	(120,835)	(120,835)	(48,333)	0	0	0
3454	Grants Pass School District	6/30/2022	Contribution	5.4	2.4	1,784,468	793,097	330,457	330,457	330,457	132,183	0	0	0
3454	Grants Pass School District	6/30/2021	Proportion	5.5	1.5	(2,453,288)	(669,080)	(446,052)	(446,052)	(223,028)	0	0	0	0
3454	Grants Pass School District	6/30/2021	Contribution	5.5	1.5	(5,274,596)	(1,438,528)	(959,017)	(959,017)	(479,511)	0	0	0	0
3454	Grants Pass School District	6/30/2020	Proportion	5.4	0.4	(3,555,807)	(263,392)	(658,483)	(263,392)	0	0	0	0	0
3454	Grants Pass School District	6/30/2020	Contribution	5.4	0.4	2,501,272	185,277	463,199	185,277	0	0	0	0	0
3454	Grants Pass School District	6/30/2019	Proportion	5.3	0.0	(5,139,570)	0	(290,920)	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2019	Contribution	5.3	0.0	286,134	0	16,194	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3456	Klamath County School District	6/30/2024	Proportion	5.4	4.4	(225,195)	(183,492)	(41,703)	(41,703)	(41,703)	(41,703)	(41,703)	(16,680)	0
3456	Klamath County School District	6/30/2024	Contribution	5.4	4.4	4,079,356	3,323,920	755,436	755,436	755,436	755,436	755,436	302,176	0
3456	Klamath County School District	6/30/2023	Proportion	5.3	3.3	(3,652,895)	(2,274,445)	(689,225)	(689,225)	(689,225)	(689,225)	(206,770)	0	0
3456	Klamath County School District	6/30/2023	Contribution	5.3	3.3	4,246,364	2,643,962	801,201	801,201	801,201	801,201	240,359	0	0
3456	Klamath County School District	6/30/2022	Proportion	5.4	2.4	(1,734,913)	(771,073)	(321,280)	(321,280)	(321,280)	(128,513)	0	0	0
3456	Klamath County School District	6/30/2022	Contribution	5.4	2.4	2,636,687	1,171,862	488,275	488,275	488,275	195,312	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3456	Klamath County School District	6/30/2021	Proportion	5.5	1.5	867,587	236,615	157,743	157,743	78,872	0	0	0	0
3456	Klamath County School District	6/30/2021	Contribution	5.5	1.5	(5,711,099)	(1,557,571)	(1,038,382)	(1,038,382)	(519,189)	0	0	0	0
3456	Klamath County School District	6/30/2020	Proportion	5.4	0.4	(918,152)	(68,012)	(170,028)	(68,012)	0	0	0	0	0
3456	Klamath County School District	6/30/2020	Contribution	5.4	0.4	4,194,129	310,674	776,691	310,674	0	0	0	0	0
3456	Klamath County School District	6/30/2019	Proportion	5.3	0.0	(6,773,881)	0	(383,426)	0	0	0	0	0	0
3456	Klamath County School District	6/30/2019	Contribution	5.3	0.0	(762,309)	0	(43,149)	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2024	Proportion	5.4	4.4	922,619	751,764	170,855	170,855	170,855	170,855	170,855	68,344	0
3457	Klamath Falls City Schools	6/30/2024	Contribution	5.4	4.4	1,899,053	1,547,377	351,676	351,676	351,676	351,676	351,676	140,673	0
3457	Klamath Falls City Schools	6/30/2023	Proportion	5.3	3.3	(2,750,864)	(1,712,802)	(519,031)	(519,031)	(519,031)	(519,031)	(155,709)	0	0
3457	Klamath Falls City Schools	6/30/2023	Contribution	5.3	3.3	1,742,610	1,085,022	328,794	328,794	328,794	328,794	98,640	0	0
3457	Klamath Falls City Schools	6/30/2022	Proportion	5.4	2.4	(286,215)	(127,206)	(53,003)	(53,003)	(53,003)	(21,200)	0	0	0
3457	Klamath Falls City Schools	6/30/2022	Contribution	5.4	2.4	989,156	439,625	183,177	183,177	183,177	73,271	0	0	0
3457	Klamath Falls City Schools	6/30/2021	Proportion	5.5	1.5	(2,168,712)	(591,468)	(394,311)	(394,311)	(197,157)	0	0	0	0
3457	Klamath Falls City Schools	6/30/2021	Contribution	5.5	1.5	(2,384,936)	(650,436)	(433,625)	(433,625)	(216,811)	0	0	0	0
3457	Klamath Falls City Schools	6/30/2020	Proportion	5.4	0.4	495,555	36,710	91,769	36,710	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2020	Contribution	5.4	0.4	1,196,349	88,619	221,546	88,619	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2019	Proportion	5.3	0.0	(2,379,517)	0	(134,692)	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2019	Contribution	5.3	0.0	541,481	0	30,651	0	0	0	0	0	0
3460	Union School District 5	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2024	Proportion	5.4	4.4	(637,429)	(519,387)	(118,042)	(118,042)	(118,042)	(118,042)	(118,042)	(47,219)	0
3461	Lake County School District 7	6/30/2024	Contribution	5.4	4.4	113,274	92,297	20,977	20,977	20,977	20,977	20,977	8,389	0
3461	Lake County School District 7	6/30/2023	Proportion	5.3	3.3	2,801,735	1,744,477	528,629	528,629	528,629	528,629	158,590	0	0
3461	Lake County School District 7	6/30/2023	Contribution	5.3	3.3	25,099	15,627	4,736	4,736	4,736	4,736	1,419	0	0
3461	Lake County School District 7	6/30/2022	Proportion	5.4	2.4	(2,210,141)	(982,286)	(409,285)	(409,285)	(409,285)	(163,716)	0	0	0
3461	Lake County School District 7	6/30/2022	Contribution	5.4	2.4	369,617	164,273	68,448	68,448	68,448	27,377	0	0	0
3461	Lake County School District 7	6/30/2021	Proportion	5.5	1.5	(4,871,395)	(1,328,563)	(885,708)	(885,708)	(442,855)	0	0	0	0
3461	Lake County School District 7	6/30/2021	Contribution	5.5	1.5	10,410,753	2,839,297	1,892,864	1,892,864	946,433	0	0	0	0
3461	Lake County School District 7	6/30/2020	Proportion	5.4	0.4	408,954	30,294	75,732	30,294	0	0	0	0	0
3461	Lake County School District 7	6/30/2020	Contribution	5.4	0.4	507,997	37,627	94,074	37,627	0	0	0	0	0
3461	Lake County School District 7	6/30/2019	Proportion	5.3	0.0	(678,073)	0	(38,383)	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2019	Contribution	5.3	0.0	143,991	0	8,151	0	0	0	0	0	0
3462	Paisley School District	6/30/2024	Proportion	5.4	4.4	230,433	187,760	42,673	42,673	42,673	42,673	42,673	17,068	0
3462	Paisley School District	6/30/2024	Contribution	5.4	4.4	64,885	52,869	12,016	12,016	12,016	12,016	12,016	4,805	0
3462	Paisley School District	6/30/2023	Proportion	5.3	3.3	(54,949)	(34,213)	(10,368)	(10,368)	(10,368)	(10,368)	(3,109)	0	0
3462	Paisley School District	6/30/2023	Contribution	5.3	3.3	116,755	72,697	22,029	22,029	22,029	22,029	6,610	0	0
3462	Paisley School District	6/30/2022	Proportion	5.4	2.4	(128,059)	(56,914)	(23,715)	(23,715)	(23,715)	(9,484)	0	0	0
3462	Paisley School District	6/30/2022	Contribution	5.4	2.4	39,238	17,440	7,266	7,266	7,266	2,908	0	0	0
3462	Paisley School District	6/30/2021	Proportion	5.5	1.5	(160,198)	(43,690)	(29,127)	(29,127)	(14,563)	0	0	0	0
3462	Paisley School District	6/30/2021	Contribution	5.5	1.5	(140,269)	(38,257)	(25,503)	(25,503)	(12,754)	0	0	0	0
3462	Paisley School District	6/30/2020	Proportion	5.4	0.4	(290,283)	(21,503)	(53,756)	(21,503)	0	0	0	0	0
3462	Paisley School District	6/30/2020	Contribution	5.4	0.4	297,878	22,063	55,163	22,063	0	0	0	0	0
3462	Paisley School District	6/30/2019	Proportion	5.3	0.0	81,033	0	4,588	0	0	0	0	0	0
3462	Paisley School District	6/30/2019	Contribution	5.3	0.0	(3,255)	0	(185)	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2024	Proportion	5.4	4.4	(22,484)	(18,320)	(4,164)	(4,164)	(4,164)	(4,164)	(4,164)	(1,664)	0
3463	North Lake School District 14	6/30/2024	Contribution	5.4	4.4	349,604	284,863	64,741	64,741	64,741	64,741	64,741	25,899	0
3463	North Lake School District 14	6/30/2023	Proportion	5.3	3.3	(56,629)	(35,259)	(10,685)	(10,685)	(10,685)	(10,685)	(3,204)	0	0
3463	North Lake School District 14	6/30/2023	Contribution	5.3	3.3	60,075	37,405	11,335	11,335	11,335	11,335	3,400	0	0
3463	North Lake School District 14	6/30/2022	Proportion	5.4	2.4	(15,015)	(6,672)	(2,781)	(2,781)	(2,781)	(1,110)	0	0	0
3463	North Lake School District 14	6/30/2022	Contribution	5.4	2.4	244,952	108,869	45,361	45,361	45,361	18,147	0	0	0
3463	North Lake School District 14	6/30/2021	Proportion	5.5	1.5	430,691	117,463	78,307	78,307	39,156	0	0	0	0
3463	North Lake School District 14	6/30/2021	Contribution	5.5	1.5	(254,663)	(69,455)	(46,302)	(46,302)	(23,153)	0	0	0	0
3463	North Lake School District 14	6/30/2020	Proportion	5.4	0.4	(225,234)	(16,684)	(41,710)	(16,684)	0	0	0	0	0
3463	North Lake School District 14	6/30/2020	Contribution	5.4	0.4	568,285	42,095	105,238	42,095	0	0	0	0	0
3463	North Lake School District 14	6/30/2019	Proportion	5.3	0.0	(374,075)	0	(21,175)	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2019	Contribution	5.3	0.0	54,523	0	3,088	0	0	0	0	0	0
3464	Plush School District	6/30/2024	Proportion	5.4	4.4	(38,147)	(31,083)	(7,064)	(7,064)	(7,064)	(7,064)	(7,064)	(2,827)	0
3464	Plush School District	6/30/2024	Contribution	5.4	4.4	18,776	15,299	3,477	3,477	3,477	3,477	3,477	1,391	0
3464	Plush School District	6/30/2023	Proportion	5.3	3.3	(22,748)	(14,164)	(4,292)	(4,292)	(4,292)	(4,292)	(1,288)	0	0
3464	Plush School District	6/30/2023	Contribution	5.3	3.3	7,526	4,686	1,420	1,420	1,420	1,420	426	0	0

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3464	Plush School District	6/30/2022	Proportion	5.4	2.4	23,114	10,274	4,280	4,280	4,280	1,714	0	0	0
3464	Plush School District	6/30/2022	Contribution	5.4	2.4	8,593	3,820	1,591	1,591	1,591	638	0	0	0
3464	Plush School District	6/30/2021	Proportion	5.5	1.5	11,619	3,167	2,113	2,113	1,054	0	0	0	0
3464	Plush School District	6/30/2021	Contribution	5.5	1.5	(14,589)	(3,977)	(2,653)	(2,653)	(1,324)	0	0	0	0
3464	Plush School District	6/30/2020	Proportion	5.4	0.4	(1,872)	(137)	(347)	(137)	0	0	0	0	0
3464	Plush School District	6/30/2020	Contribution	5.4	0.4	16,716	1,236	3,096	1,236	0	0	0	0	0
3464	Plush School District	6/30/2019	Proportion	5.3	0.0	(19,759)	0	(1,119)	0	0	0	0	0	0
3464	Plush School District	6/30/2019	Contribution	5.3	0.0	903	0	53	0	0	0	0	0	0
3465	Adel School District 21	6/30/2024	Proportion	5.4	4.4	115,961	94,487	21,474	21,474	21,474	21,474	21,474	8,591	0
3465	Adel School District 21	6/30/2024	Contribution	5.4	4.4	893	728	165	165	165	165	165	68	0
3465	Adel School District 21	6/30/2023	Proportion	5.3	3.3	2,105	1,311	397	397	397	397	120	0	0
3465	Adel School District 21	6/30/2023	Contribution	5.3	3.3	19,343	12,043	3,650	3,650	3,650	3,650	1,093	0	0
3465	Adel School District 21	6/30/2022	Proportion	5.4	2.4	(3,163)	(1,405)	(586)	(586)	(586)	(233)	0	0	0
3465	Adel School District 21	6/30/2022	Contribution	5.4	2.4	17,349	7,710	3,213	3,213	3,213	1,284	0	0	0
3465	Adel School District 21	6/30/2021	Proportion	5.5	1.5	3,659	999	665	665	334	0	0	0	0
3465	Adel School District 21	6/30/2021	Contribution	5.5	1.5	(4,978)	(1,358)	(905)	(905)	(453)	0	0	0	0
3465	Adel School District 21	6/30/2020	Proportion	5.4	0.4	(39,351)	(2,916)	(7,287)	(2,916)	0	0	0	0	0
3465	Adel School District 21	6/30/2020	Contribution	5.4	0.4	8,144	604	1,508	604	0	0	0	0	0
3465	Adel School District 21	6/30/2019	Proportion	5.3	0.0	(40,304)	0	(2,279)	0	0	0	0	0	0
3465	Adel School District 21	6/30/2019	Contribution	5.3	0.0	983	0	58	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2024	Proportion	5.4	4.4	(451,332)	(367,752)	(83,580)	(83,580)	(83,580)	(83,580)	(83,580)	(33,432)	0
3470	Pleasant Hill School District	6/30/2024	Contribution	5.4	4.4	484,565	394,831	89,734	89,734	89,734	89,734	89,734	35,895	0
3470	Pleasant Hill School District	6/30/2023	Proportion	5.3	3.3	(493,795)	(307,457)	(93,169)	(93,169)	(93,169)	(93,169)	(27,950)	0	0
3470	Pleasant Hill School District	6/30/2023	Contribution	5.3	3.3	374,481	233,167	70,657	70,657	70,657	70,657	21,196	0	0
3470	Pleasant Hill School District	6/30/2022	Proportion	5.4	2.4	3,922	1,744	726	726	726	292	0	0	0
3470	Pleasant Hill School District	6/30/2022	Contribution	5.4	2.4	209,393	93,065	38,776	38,776	38,776	15,513	0	0	0
3470	Pleasant Hill School District	6/30/2021	Proportion	5.5	1.5	(106,767)	(29,119)	(19,412)	(19,412)	(9,707)	0	0	0	0
3470	Pleasant Hill School District	6/30/2021	Contribution	5.5	1.5	(698,028)	(190,372)	(126,914)	(126,914)	(63,458)	0	0	0	0
3470	Pleasant Hill School District	6/30/2020	Proportion	5.4	0.4	(448,572)	(33,227)	(83,069)	(33,227)	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2020	Contribution	5.4	0.4	340,527	25,222	63,061	25,222	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2019	Proportion	5.3	0.0	(774,410)	0	(43,835)	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2019	Contribution	5.3	0.0	392,161	0	22,196	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2024	Proportion	5.4	4.4	1,369,947	1,116,253	253,694	253,694	253,694	253,694	253,694	101,477	0
3473	Eugene School District 4J	6/30/2024	Contribution	5.4	4.4	3,024,157	2,464,128	560,029	560,029	560,029	560,029	560,029	224,012	0
3473	Eugene School District 4J	6/30/2023	Proportion	5.3	3.3	15,226,626	9,480,730	2,872,948	2,872,948	2,872,948	2,872,948	861,886	0	0
3473	Eugene School District 4J	6/30/2023	Contribution	5.3	3.3	3,218,635	2,004,055	607,290	607,290	607,290	607,290	182,185	0	0
3473	Eugene School District 4J	6/30/2022	Proportion	5.4	2.4	(7,538,557)	(3,350,470)	(1,396,029)	(1,396,029)	(1,396,029)	(558,412)	0	0	0
3473	Eugene School District 4J	6/30/2022	Contribution	5.4	2.4	3,960,214	1,760,095	733,373	733,373	733,373	293,349	0	0	0
3473	Eugene School District 4J	6/30/2021	Proportion	5.5	1.5	(3,406,614)	(929,078)	(619,384)	(619,384)	(309,694)	0	0	0	0
3473	Eugene School District 4J	6/30/2021	Contribution	5.5	1.5	(16,004,343)	(4,364,819)	(2,909,881)	(2,909,881)	(1,454,938)	0	0	0	0
3473	Eugene School District 4J	6/30/2020	Proportion	5.4	0.4	(8,861,664)	(656,419)	(1,641,049)	(656,419)	0	0	0	0	0
3473	Eugene School District 4J	6/30/2020	Contribution	5.4	0.4	3,051,269	226,019	565,050	226,019	0	0	0	0	0
3473	Eugene School District 4J	6/30/2019	Proportion	5.3	0.0	(5,251,238)	0	(297,238)	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2019	Contribution	5.3	0.0	(1,291,132)	0	(73,082)	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2024	Proportion	5.4	4.4	4,293,684	3,498,557	795,127	795,127	795,127	795,127	795,127	318,049	0
3487	Springfield School District 19	6/30/2024	Contribution	5.4	4.4	(5,771,383)	(4,702,608)	(1,068,775)	(1,068,775)	(1,068,775)	(1,068,775)	(1,068,775)	(427,508)	0
3487	Springfield School District 19	6/30/2023	Proportion	5.3	3.3	29,075,633	18,103,697	5,485,968	5,485,968	5,485,968	5,485,968	1,645,793	0	0
3487	Springfield School District 19	6/30/2023	Contribution	5.3	3.3	(4,171,127)	(2,597,117)	(787,005)	(787,005)	(787,005)	(787,005)	(236,102)	0	0
3487	Springfield School District 19	6/30/2022	Proportion	5.4	2.4	(25,884,306)	(11,504,136)	(4,793,390)	(4,793,390)	(4,793,390)	(1,917,356)	0	0	0
3487	Springfield School District 19	6/30/2022	Contribution	5.4	2.4	(490,987)	(218,215)	(90,924)	(90,924)	(90,924)	(36,367)	0	0	0
3487	Springfield School District 19	6/30/2021	Proportion	5.5	1.5	(53,040,672)	(14,465,636)	(9,643,759)	(9,643,759)	(4,821,877)	0	0	0	0
3487	Springfield School District 19	6/30/2021	Contribution	5.5	1.5	99,433,751	27,118,295	18,078,864	18,078,864	9,039,431	0	0	0	0
3487	Springfield School District 19	6/30/2020	Proportion	5.4	0.4	(313,930)	(23,255)	(58,135)	(23,255)	0	0	0	0	0
3487	Springfield School District 19	6/30/2020	Contribution	5.4	0.4	(279,893)	(20,733)	(51,832)	(20,733)	0	0	0	0	0
3487	Springfield School District 19	6/30/2019	Proportion	5.3	0.0	2,414,755	0	136,685	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2019	Contribution	5.3	0.0	(2,208,916)	0	(125,031)	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2024	Proportion	5.4	4.4	(787,097)	(641,338)	(145,759)	(145,759)	(145,759)	(145,759)	(145,759)	(58,302)	0
3494	Fern Ridge School District	6/30/2024	Contribution	5.4	4.4	(339,414)	(276,560)	(62,854)	(62,854)	(62,854)	(62,854)	(62,854)	(25,144)	0
3494	Fern Ridge School District	6/30/2023	Proportion	5.3	3.3	315,521	196,457	59,532	59,532	59,532	59,532	17,861	0	0
3494	Fern Ridge School District	6/30/2023	Contribution	5.3	3.3	(348,972)	(217,284)	(65,844)	(65,844)	(65,844)	(65,844)	(19,752)	0	0
3494	Fern Ridge School District	6/30/2022	Proportion	5.4	2.4	(525,964)	(233,761)	(97,401)	(97,401)	(97,401)	(38,959)	0	0	0
3494	Fern Ridge School District	6/30/2022	Contribution	5.4	2.4	(215,537)	(95,795)	(39,914)	(39,914)	(39,914)	(15,967)	0	0	0
3494	Fern Ridge School District	6/30/2021	Proportion	5.5	1.5	(480,471)	(131,039)	(87,358)	(87,358)	(43,681)	0	0	0	0
3494	Fern Ridge School District	6/30/2021	Contribution	5.5	1.5	(1,182,618)	(322,534)	(215,021)	(215,021)	(107,513)	0	0	0	0
3494	Fern Ridge School District	6/30/2020	Proportion	5.4	0.4	(245,199)	(18,164)	(45,407)	(18,164)	0	0	0	0	0
3494	Fern Ridge School District	6/30/2020	Contribution	5.4	0.4	(187,004)	(13,854)	(34,630)	(13,854)	0	0	0	0	0
3494	Fern Ridge School District	6/30/2019	Proportion	5.3	0.0	279,411	0	15,816	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2019	Contribution	5.3	0.0	(351,066)	0	(19,871)	0	0	0	0	0	0
3498	Mapleton School District	6/30/2024	Proportion	5.4	4.4	(408,890)	(333,170)	(75,720)	(75,720)	(75,720)	(75,720)	(75,720)	(30,290)	0
3498	Mapleton School District	6/30/2024	Contribution	5.4	4.4	333,046	271,371	61,675	61,675	61,675	61,675	61,675	24,671	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3498	Mapleton School District	6/30/2023	Proportion	5.3	3.3	2,708	1,686	511	511	511	511	153	0	0
3498	Mapleton School District	6/30/2023	Contribution	5.3	3.3	175,607	109,341	33,133	33,133	33,133	33,133	9,942	0	0
3498	Mapleton School District	6/30/2022	Proportion	5.4	2.4	73,408	32,626	13,594	13,594	13,594	5,438	0	0	0
3498	Mapleton School District	6/30/2022	Contribution	5.4	2.4	95,184	42,303	17,627	17,627	17,627	7,049	0	0	0
3498	Mapleton School District	6/30/2021	Proportion	5.5	1.5	(152,596)	(41,616)	(27,745)	(27,745)	(13,871)	0	0	0	0
3498	Mapleton School District	6/30/2021	Contribution	5.5	1.5	(215,916)	(58,888)	(39,257)	(39,257)	(19,631)	0	0	0	0
3498	Mapleton School District	6/30/2020	Proportion	5.4	0.4	49,488	3,668	9,164	3,668	0	0	0	0	0
3498	Mapleton School District	6/30/2020	Contribution	5.4	0.4	95,241	7,056	17,637	7,056	0	0	0	0	0
3498	Mapleton School District	6/30/2019	Proportion	5.3	0.0	(201,393)	0	(11,398)	0	0	0	0	0	0
3498	Mapleton School District	6/30/2019	Contribution	5.3	0.0	101,488	0	5,743	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2024	Proportion	5.4	4.4	(410,542)	(334,516)	(76,026)	(76,026)	(76,026)	(76,026)	(76,026)	(30,412)	0
3502	Creswell School District 40	6/30/2024	Contribution	5.4	4.4	254,295	207,203	47,092	47,092	47,092	47,092	47,092	18,835	0
3502	Creswell School District 40	6/30/2023	Proportion	5.3	3.3	(397,945)	(247,777)	(75,084)	(75,084)	(75,084)	(75,084)	(22,525)	0	0
3502	Creswell School District 40	6/30/2023	Contribution	5.3	3.3	270,186	168,230	50,978	50,978	50,978	50,978	15,296	0	0
3502	Creswell School District 40	6/30/2022	Proportion	5.4	2.4	(687,482)	(305,549)	(127,311)	(127,311)	(127,311)	(50,927)	0	0	0
3502	Creswell School District 40	6/30/2022	Contribution	5.4	2.4	233,656	103,846	43,270	43,270	43,270	17,306	0	0	0
3502	Creswell School District 40	6/30/2021	Proportion	5.5	1.5	(1,087,683)	(296,639)	(197,761)	(197,761)	(98,878)	0	0	0	0
3502	Creswell School District 40	6/30/2021	Contribution	5.5	1.5	(1,057,517)	(288,413)	(192,276)	(192,276)	(96,137)	0	0	0	0
3502	Creswell School District 40	6/30/2020	Proportion	5.4	0.4	138,314	10,244	25,614	10,244	0	0	0	0	0
3502	Creswell School District 40	6/30/2020	Contribution	5.4	0.4	163,758	12,128	30,326	12,128	0	0	0	0	0
3502	Creswell School District 40	6/30/2019	Proportion	5.3	0.0	(334,956)	0	(18,961)	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2019	Contribution	5.3	0.0	(85,672)	0	(4,847)	0	0	0	0	0	0
3506	South Lane School District	6/30/2024	Proportion	5.4	4.4	1,018,274	829,705	188,569	188,569	188,569	188,569	188,569	75,429	0
3506	South Lane School District	6/30/2024	Contribution	5.4	4.4	(2,146,348)	(1,748,876)	(397,472)	(397,472)	(397,472)	(397,472)	(397,472)	(158,988)	0
3506	South Lane School District	6/30/2023	Proportion	5.3	3.3	10,560,560	6,575,444	1,992,558	1,992,558	1,992,558	1,992,558	597,770	0	0
3506	South Lane School District	6/30/2023	Contribution	5.3	3.3	(1,713,241)	(1,066,735)	(323,253)	(323,253)	(323,253)	(323,253)	(96,976)	0	0
3506	South Lane School District	6/30/2022	Proportion	5.4	2.4	(5,996,055)	(2,664,912)	(1,110,381)	(1,110,381)	(1,110,381)	(444,150)	0	0	0
3506	South Lane School District	6/30/2022	Contribution	5.4	2.4	128,239	56,995	23,748	23,748	23,748	9,499	0	0	0
3506	South Lane School District	6/30/2021	Proportion	5.5	1.5	(9,571,589)	(2,610,433)	(1,740,289)	(1,740,289)	(870,144)	0	0	0	0
3506	South Lane School District	6/30/2021	Contribution	5.5	1.5	25,706,472	7,010,856	4,673,904	4,673,904	2,336,952	0	0	0	0
3506	South Lane School District	6/30/2020	Proportion	5.4	0.4	(5,546,968)	(410,888)	(1,027,216)	(410,888)	0	0	0	0	0
3506	South Lane School District	6/30/2020	Contribution	5.4	0.4	(562,718)	(41,683)	(104,207)	(41,683)	0	0	0	0	0
3506	South Lane School District	6/30/2019	Proportion	5.3	0.0	3,507,662	0	198,547	0	0	0	0	0	0
3506	South Lane School District	6/30/2019	Contribution	5.3	0.0	(1,660,017)	0	(93,962)	0	0	0	0	0	0
3510	Bethel School District	6/30/2024	Proportion	5.4	4.4	(1,256,490)	(1,023,807)	(232,683)	(232,683)	(232,683)	(232,683)	(232,683)	(93,075)	0
3510	Bethel School District	6/30/2024	Contribution	5.4	4.4	578,636	471,481	107,155	107,155	107,155	107,155	107,155	42,861	0
3510	Bethel School District	6/30/2023	Proportion	5.3	3.3	14,816,793	9,225,551	2,795,621	2,795,621	2,795,621	2,795,621	838,688	0	0
3510	Bethel School District	6/30/2023	Contribution	5.3	3.3	299,210	186,300	56,455	56,455	56,455	56,455	16,935	0	0
3510	Bethel School District	6/30/2022	Proportion	5.4	2.4	(8,369,649)	(3,719,844)	(1,549,935)	(1,549,935)	(1,549,935)	(619,974)	0	0	0
3510	Bethel School District	6/30/2022	Contribution	5.4	2.4	2,151,430	956,191	398,413	398,413	398,413	159,365	0	0	0
3510	Bethel School District	6/30/2021	Proportion	5.5	1.5	(36,140,191)	(9,856,415)	(6,570,944)	(6,570,944)	(3,285,471)	0	0	0	0
3510	Bethel School District	6/30/2021	Contribution	5.5	1.5	68,270,087	18,619,115	12,412,743	12,412,743	6,206,372	0	0	0	0
3510	Bethel School District	6/30/2020	Proportion	5.4	0.4	(910,484)	(67,444)	(168,608)	(67,444)	0	0	0	0	0
3510	Bethel School District	6/30/2020	Contribution	5.4	0.4	3,439,691	254,791	636,980	254,791	0	0	0	0	0
3510	Bethel School District	6/30/2019	Proportion	5.3	0.0	(5,421,151)	0	(306,856)	0	0	0	0	0	0
3510	Bethel School District	6/30/2019	Contribution	5.3	0.0	616,493	0	34,898	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2024	Proportion	5.4	4.4	(416,542)	(339,405)	(77,137)	(77,137)	(77,137)	(77,137)	(77,137)	(30,857)	0
3517	Crow-Applegate-Lorane District 66	6/30/2024	Contribution	5.4	4.4	219,711	179,024	40,687	40,687	40,687	40,687	40,687	16,276	0
3517	Crow-Applegate-Lorane District 66	6/30/2023	Proportion	5.3	3.3	(141,360)	(88,016)	(26,672)	(26,672)	(26,672)	(26,672)	(8,000)	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2023	Contribution	5.3	3.3	(66,758)	(41,566)	(12,596)	(12,596)	(12,596)	(12,596)	(3,778)	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2022	Proportion	5.4	2.4	285,497	126,887	52,870	52,870	52,870	21,147	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2022	Contribution	5.4	2.4	143,541	63,795	26,582	26,582	26,582	10,631	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2021	Proportion	5.5	1.5	(116,709)	(31,829)	(21,220)	(21,220)	(10,609)	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2021	Contribution	5.5	1.5	(267,249)	(72,885)	(48,591)	(48,591)	(24,294)	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2020	Proportion	5.4	0.4	(10,325)	(765)	(1,912)	(765)	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2020	Contribution	5.4	0.4	111,945	8,290	20,731	8,290	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2019	Proportion	5.3	0.0	(846,255)	0	(47,900)	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2019	Contribution	5.3	0.0	40,754	0	2,309	0	0	0	0	0	0
3519	McKenzie School District	6/30/2024	Proportion	5.4	4.4	(264,199)	(215,273)	(48,926)	(48,926)	(48,926)	(48,926)	(48,926)	(19,569)	0
3519	McKenzie School District	6/30/2024	Contribution	5.4	4.4	125,772	102,481	23,291	23,291	23,291	23,291	23,291	9,317	0
3519	McKenzie School District	6/30/2023	Proportion	5.3	3.3	(304,579)	(189,643)	(57,468)	(57,468)	(57,468)	(57,468)	(17,239)	0	0
3519	McKenzie School District	6/30/2023	Contribution	5.3	3.3	83,442	51,954	15,744	15,744	15,744	15,744	4,722	0	0
3519	McKenzie School District	6/30/2022	Proportion	5.4	2.4	299,895	133,287	55,536	55,536	55,536	22,215	0	0	0
3519	McKenzie School District	6/30/2022	Contribution	5.4	2.4	52,823	23,477	9,782	9,782	9,782	3,913	0	0	0
3519	McKenzie School District	6/30/2021	Proportion	5.5	1.5	12,364	3,372	2,248	2,248	1,124	0	0	0	0
3519	McKenzie School District	6/30/2021	Contribution	5.5	1.5	(282,746)	(77,114)	(51,408)	(51,408)	(25,706)	0	0	0	0
3519	McKenzie School District	6/30/2020	Proportion	5.4	0.4	(41,342)	(3,062)	(7,656)	(3,062)	0	0	0	0	0
3519	McKenzie School District	6/30/2020	Contribution	5.4	0.4	111,763	8,278	20,697	8,278	0	0	0	0	0
3519	McKenzie School District	6/30/2019	Proportion	5.3	0.0	176,890	0	10,015	0	0	0	0	0	0
3519	McKenzie School District	6/30/2019	Contribution	5.3	0.0	6,988	0	398	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3520	Junction City School District 69	6/30/2024	Proportion	5.4	4.4	(733,284)	(597,491)	(135,793)	(135,793)	(135,793)	(135,793)	(135,793)	(54,319)	0
3520	Junction City School District 69	6/30/2024	Contribution	5.4	4.4	454,213	370,099	84,114	84,114	84,114	84,114	84,114	33,643	0
3520	Junction City School District 69	6/30/2023	Proportion	5.3	3.3	1,661,287	1,034,387	313,450	313,450	313,450	313,450	94,037	0	0
3520	Junction City School District 69	6/30/2023	Contribution	5.3	3.3	271,997	169,357	51,320	51,320	51,320	51,320	15,397	0	0
3520	Junction City School District 69	6/30/2022	Proportion	5.4	2.4	(1,868,295)	(830,352)	(345,981)	(345,981)	(345,981)	(138,390)	0	0	0
3520	Junction City School District 69	6/30/2022	Contribution	5.4	2.4	514,100	228,488	95,204	95,204	95,204	38,080	0	0	0
3520	Junction City School District 69	6/30/2021	Proportion	5.5	1.5	815,755	222,479	148,319	148,319	74,160	0	0	0	0
3520	Junction City School District 69	6/30/2021	Contribution	5.5	1.5	(710,875)	(193,875)	(129,250)	(129,250)	(64,625)	0	0	0	0
3520	Junction City School District 69	6/30/2020	Proportion	5.4	0.4	(1,417,171)	(104,976)	(262,439)	(104,976)	0	0	0	0	0
3520	Junction City School District 69	6/30/2020	Contribution	5.4	0.4	623,920	46,215	115,541	46,215	0	0	0	0	0
3520	Junction City School District 69	6/30/2019	Proportion	5.3	0.0	(738,397)	0	(41,797)	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2019	Contribution	5.3	0.0	674,415	0	38,175	0	0	0	0	0	0
3522	Lowell School District	6/30/2024	Proportion	5.4	4.4	(300,670)	(244,990)	(55,680)	(55,680)	(55,680)	(55,680)	(55,680)	(22,270)	0
3522	Lowell School District	6/30/2024	Contribution	5.4	4.4	139,146	113,378	25,768	25,768	25,768	25,768	25,768	10,306	0
3522	Lowell School District	6/30/2023	Proportion	5.3	3.3	(293,291)	(182,615)	(55,338)	(55,338)	(55,338)	(55,338)	(16,601)	0	0
3522	Lowell School District	6/30/2023	Contribution	5.3	3.3	156,121	97,207	29,457	29,457	29,457	29,457	8,836	0	0
3522	Lowell School District	6/30/2022	Proportion	5.4	2.4	18,955	8,425	3,510	3,510	3,510	1,405	0	0	0
3522	Lowell School District	6/30/2022	Contribution	5.4	2.4	(76,315)	(33,919)	(14,132)	(14,132)	(14,132)	(5,655)	0	0	0
3522	Lowell School District	6/30/2021	Proportion	5.5	1.5	(268,746)	(73,294)	(48,863)	(48,863)	(24,431)	0	0	0	0
3522	Lowell School District	6/30/2021	Contribution	5.5	1.5	(405,013)	(110,457)	(73,639)	(73,639)	(36,818)	0	0	0	0
3522	Lowell School District	6/30/2020	Proportion	5.4	0.4	(202,333)	(14,988)	(37,469)	(14,988)	0	0	0	0	0
3522	Lowell School District	6/30/2020	Contribution	5.4	0.4	8,070	600	1,494	600	0	0	0	0	0
3522	Lowell School District	6/30/2019	Proportion	5.3	0.0	580,393	0	32,853	0	0	0	0	0	0
3522	Lowell School District	6/30/2019	Contribution	5.3	0.0	(41,715)	0	(2,360)	0	0	0	0	0	0
3524	Oakridge School District	6/30/2024	Proportion	5.4	4.4	299,905	244,367	55,538	55,538	55,538	55,538	55,538	22,215	0
3524	Oakridge School District	6/30/2024	Contribution	5.4	4.4	118,873	96,859	22,014	22,014	22,014	22,014	22,014	8,803	0
3524	Oakridge School District	6/30/2023	Proportion	5.3	3.3	884,761	550,889	166,936	166,936	166,936	166,936	50,081	0	0
3524	Oakridge School District	6/30/2023	Contribution	5.3	3.3	97,377	60,631	18,373	18,373	18,373	18,373	5,512	0	0
3524	Oakridge School District	6/30/2022	Proportion	5.4	2.4	(769,911)	(342,183)	(142,576)	(142,576)	(142,576)	(57,031)	0	0	0
3524	Oakridge School District	6/30/2022	Contribution	5.4	2.4	105,307	46,804	19,501	19,501	19,501	7,802	0	0	0
3524	Oakridge School District	6/30/2021	Proportion	5.5	1.5	(3,274,516)	(893,048)	(595,367)	(595,367)	(297,681)	0	0	0	0
3524	Oakridge School District	6/30/2021	Contribution	5.5	1.5	6,793,797	1,852,853	1,235,236	1,235,236	617,617	0	0	0	0
3524	Oakridge School District	6/30/2020	Proportion	5.4	0.4	(662,601)	(49,081)	(122,704)	(49,081)	0	0	0	0	0
3524	Oakridge School District	6/30/2020	Contribution	5.4	0.4	268,491	19,886	49,721	19,886	0	0	0	0	0
3524	Oakridge School District	6/30/2019	Proportion	5.3	0.0	(741,727)	0	(41,987)	0	0	0	0	0	0
3524	Oakridge School District	6/30/2019	Contribution	5.3	0.0	23,693	0	1,343	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2024	Proportion	5.4	4.4	236,475	192,683	43,792	43,792	43,792	43,792	43,792	17,515	0
3527	Marcola School District 79	6/30/2024	Contribution	5.4	4.4	247,386	201,574	45,812	45,812	45,812	45,812	45,812	18,326	0
3527	Marcola School District 79	6/30/2023	Proportion	5.3	3.3	27,592	17,180	5,206	5,206	5,206	5,206	1,562	0	0
3527	Marcola School District 79	6/30/2023	Contribution	5.3	3.3	277,774	172,954	52,410	52,410	52,410	52,410	15,724	0	0
3527	Marcola School District 79	6/30/2022	Proportion	5.4	2.4	46,027	20,455	8,524	8,524	8,524	3,407	0	0	0
3527	Marcola School District 79	6/30/2022	Contribution	5.4	2.4	170,463	75,762	31,567	31,567	31,567	12,628	0	0	0
3527	Marcola School District 79	6/30/2021	Proportion	5.5	1.5	(279,774)	(76,302)	(50,868)	(50,868)	(25,434)	0	0	0	0
3527	Marcola School District 79	6/30/2021	Contribution	5.5	1.5	(353,969)	(96,537)	(64,358)	(64,358)	(32,179)	0	0	0	0
3527	Marcola School District 79	6/30/2020	Proportion	5.4	0.4	480,995	35,630	89,073	35,630	0	0	0	0	0
3527	Marcola School District 79	6/30/2020	Contribution	5.4	0.4	105,442	7,812	19,526	7,812	0	0	0	0	0
3527	Marcola School District 79	6/30/2019	Proportion	5.3	0.0	462,670	0	26,190	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2019	Contribution	5.3	0.0	90,518	0	5,123	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2024	Proportion	5.4	4.4	(442,958)	(360,929)	(82,029)	(82,029)	(82,029)	(82,029)	(82,029)	(32,813)	0
3533	Triangle Lake Schools	6/30/2024	Contribution	5.4	4.4	205,301	167,282	38,019	38,019	38,019	38,019	38,019	15,206	0
3533	Triangle Lake Schools	6/30/2023	Proportion	5.3	3.3	506,902	315,618	95,642	95,642	95,642	95,642	28,692	0	0
3533	Triangle Lake Schools	6/30/2023	Contribution	5.3	3.3	165,961	103,335	31,313	31,313	31,313	31,313	9,396	0	0
3533	Triangle Lake Schools	6/30/2022	Proportion	5.4	2.4	290,115	128,940	53,725	53,725	53,725	21,490	0	0	0
3533	Triangle Lake Schools	6/30/2022	Contribution	5.4	2.4	245,822	109,253	45,523	45,523	45,523	18,207	0	0	0
3533	Triangle Lake Schools	6/30/2021	Proportion	5.5	1.5	(268,784)	(73,304)	(48,870)	(48,870)	(24,434)	0	0	0	0
3533	Triangle Lake Schools	6/30/2021	Contribution	5.5	1.5	(112,434)	(30,662)	(20,443)	(20,443)	(10,219)	0	0	0	0
3533	Triangle Lake Schools	6/30/2020	Proportion	5.4	0.4	(89,656)	(6,641)	(16,603)	(6,641)	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2020	Contribution	5.4	0.4	115,484	8,554	21,386	8,554	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2019	Proportion	5.3	0.0	(354,049)	0	(20,039)	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2019	Contribution	5.3	0.0	22,121	0	1,251	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2024	Proportion	5.4	4.4	239,660	195,279	44,381	44,381	44,381	44,381	44,381	17,755	0
3537	Siuslaw School District 97J	6/30/2024	Contribution	5.4	4.4	(702,233)	(572,190)	(130,043)	(130,043)	(130,043)	(130,043)	(130,043)	(52,018)	0
3537	Siuslaw School District 97J	6/30/2023	Proportion	5.3	3.3	2,046,190	1,274,042	386,074	386,074	386,074	386,074	115,820	0	0
3537	Siuslaw School District 97J	6/30/2023	Contribution	5.3	3.3	(501,476)	(312,240)	(94,618)	(94,618)	(94,618)	(94,618)	(28,386)	0	0
3537	Siuslaw School District 97J	6/30/2022	Proportion	5.4	2.4	(1,073,656)	(477,181)	(198,825)	(198,825)	(198,825)	(79,531)	0	0	0
3537	Siuslaw School District 97J	6/30/2022	Contribution	5.4	2.4	(255,146)	(113,399)	(47,249)	(47,249)	(47,249)	(18,901)	0	0	0
3537	Siuslaw School District 97J	6/30/2021	Proportion	5.5	1.5	1,668,161	454,953	303,302	303,302	151,651	0	0	0	0
3537	Siuslaw School District 97J	6/30/2021	Contribution	5.5	1.5	(1,741,166)	(474,862)	(316,576)	(316,576)	(158,286)	0	0	0	0
3537	Siuslaw School District 97J	6/30/2020	Proportion	5.4	0.4	230,972	17,107	42,773	17,107	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2020	Contribution	5.4	0.4	(165,001)	(12,221)	(30,556)	(12,221)	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3537	Siuslaw School District 97J	6/30/2019	Proportion	5.3	0.0	94,725	0	5,360	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2019	Contribution	5.3	0.0	(336,346)	0	(19,036)	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2024	Proportion	5.4	4.4	3,776,819	3,077,408	699,411	699,411	699,411	699,411	699,411	279,764	0
3579	Lincoln County School District	6/30/2024	Contribution	5.4	4.4	(2,851,231)	(2,323,225)	(528,006)	(528,006)	(528,006)	(528,006)	(528,006)	(211,201)	0
3579	Lincoln County School District	6/30/2023	Proportion	5.3	3.3	12,011,818	7,479,056	2,266,381	2,266,381	2,266,381	2,266,381	679,913	0	0
3579	Lincoln County School District	6/30/2023	Contribution	5.3	3.3	(1,907,105)	(1,187,443)	(359,831)	(359,831)	(359,831)	(359,831)	(107,950)	0	0
3579	Lincoln County School District	6/30/2022	Proportion	5.4	2.4	(10,200,470)	(4,533,542)	(1,888,976)	(1,888,976)	(1,888,976)	(755,590)	0	0	0
3579	Lincoln County School District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2021	Proportion	5.5	1.5	5,714,824	1,558,588	1,039,059	1,039,059	519,529	0	0	0	0
3579	Lincoln County School District	6/30/2021	Contribution	5.5	1.5	(2,683,070)	(731,746)	(487,831)	(487,831)	(243,915)	0	0	0	0
3579	Lincoln County School District	6/30/2020	Proportion	5.4	0.4	(6,619,805)	(490,355)	(1,225,890)	(490,355)	0	0	0	0	0
3579	Lincoln County School District	6/30/2020	Contribution	5.4	0.4	(520,323)	(38,543)	(96,356)	(38,543)	0	0	0	0	0
3579	Lincoln County School District	6/30/2019	Proportion	5.3	0.0	10,479,169	0	593,159	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2019	Contribution	5.3	0.0	(1,655,246)	0	(93,691)	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2021	Contribution	5.5	1.5	1,227	335	223	223	112	0	0	0	0
3603	Hamilton Creek School District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2019	Contribution	5.3	0.0	567	0	32	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2024	Proportion	5.4	4.4	105,377	85,863	19,514	19,514	19,514	19,514	19,514	7,807	0
3615	Central Linn School District 552C	6/30/2024	Contribution	5.4	4.4	45,369	36,967	8,402	8,402	8,402	8,402	8,402	3,359	0
3615	Central Linn School District 552C	6/30/2023	Proportion	5.3	3.3	(1,032,564)	(642,918)	(194,823)	(194,823)	(194,823)	(194,823)	(58,449)	0	0
3615	Central Linn School District 552C	6/30/2023	Contribution	5.3	3.3	316,861	197,291	59,785	59,785	59,785	59,785	17,936	0	0
3615	Central Linn School District 552C	6/30/2022	Proportion	5.4	2.4	249,621	110,943	46,226	46,226	46,226	18,491	0	0	0
3615	Central Linn School District 552C	6/30/2022	Contribution	5.4	2.4	103,547	46,022	19,175	19,175	19,175	7,672	0	0	0
3615	Central Linn School District 552C	6/30/2021	Proportion	5.5	1.5	(273,458)	(74,578)	(49,720)	(49,720)	(24,858)	0	0	0	0
3615	Central Linn School District 552C	6/30/2021	Contribution	5.5	1.5	(545,455)	(148,759)	(99,174)	(99,174)	(49,585)	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3615	Central Linn School District 552C	6/30/2020	Proportion	5.4	0.4	(446,679)	(33,089)	(82,718)	(33,089)	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2020	Contribution	5.4	0.4	202,163	14,973	37,438	14,973	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2019	Proportion	5.3	0.0	(308,714)	0	(17,474)	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2019	Contribution	5.3	0.0	106	0	6	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2024	Proportion	5.4	4.4	(204,126)	(166,325)	(37,801)	(37,801)	(37,801)	(37,801)	(37,801)	(15,121)	0
3618	Sweet Home School District 55	6/30/2024	Contribution	5.4	4.4	(1,874,451)	(1,527,330)	(347,121)	(347,121)	(347,121)	(347,121)	(347,121)	(138,846)	0
3618	Sweet Home School District 55	6/30/2023	Proportion	5.3	3.3	3,693,371	2,299,647	696,862	696,862	696,862	696,862	209,061	0	0
3618	Sweet Home School District 55	6/30/2023	Contribution	5.3	3.3	(646,135)	(402,311)	(121,912)	(121,912)	(121,912)	(121,912)	(36,575)	0	0
3618	Sweet Home School District 55	6/30/2022	Proportion	5.4	2.4	(2,951,429)	(1,311,746)	(546,561)	(546,561)	(546,561)	(218,624)	0	0	0
3618	Sweet Home School District 55	6/30/2022	Contribution	5.4	2.4	181,426	80,635	33,597	33,597	33,597	13,441	0	0	0
3618	Sweet Home School District 55	6/30/2021	Proportion	5.5	1.5	676,475	184,495	122,995	122,995	61,500	0	0	0	0
3618	Sweet Home School District 55	6/30/2021	Contribution	5.5	1.5	(2,545,291)	(694,171)	(462,780)	(462,780)	(231,391)	0	0	0	0
3618	Sweet Home School District 55	6/30/2020	Proportion	5.4	0.4	(786,400)	(58,250)	(145,630)	(58,250)	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2020	Contribution	5.4	0.4	(953,748)	(70,648)	(176,620)	(70,648)	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2019	Proportion	5.3	0.0	3,054,560	0	172,900	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2019	Contribution	5.3	0.0	212,889	0	12,049	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2024	Proportion	5.4	4.4	(797,580)	(649,880)	(147,700)	(147,700)	(147,700)	(147,700)	(147,700)	(59,080)	0
3647	Scio School District 95C	6/30/2024	Contribution	5.4	4.4	326,249	265,833	60,416	60,416	60,416	60,416	60,416	24,169	0
3647	Scio School District 95C	6/30/2023	Proportion	5.3	3.3	(60,811)	(37,863)	(11,474)	(11,474)	(11,474)	(11,474)	(3,441)	0	0
3647	Scio School District 95C	6/30/2023	Contribution	5.3	3.3	147,462	91,816	27,823	27,823	27,823	27,823	8,347	0	0
3647	Scio School District 95C	6/30/2022	Proportion	5.4	2.4	(460,325)	(204,590)	(85,245)	(85,245)	(85,245)	(34,100)	0	0	0
3647	Scio School District 95C	6/30/2022	Contribution	5.4	2.4	150,746	66,998	27,916	27,916	27,916	11,166	0	0	0
3647	Scio School District 95C	6/30/2021	Proportion	5.5	1.5	197,597	53,889	35,927	35,927	17,962	0	0	0	0
3647	Scio School District 95C	6/30/2021	Contribution	5.5	1.5	(490,321)	(133,725)	(89,149)	(89,149)	(44,576)	0	0	0	0
3647	Scio School District 95C	6/30/2020	Proportion	5.4	0.4	(762,938)	(56,513)	(141,285)	(56,513)	0	0	0	0	0
3647	Scio School District 95C	6/30/2020	Contribution	5.4	0.4	2,473,172	183,197	457,995	183,197	0	0	0	0	0
3647	Scio School District 95C	6/30/2019	Proportion	5.3	0.0	(791,198)	0	(44,783)	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2019	Contribution	5.3	0.0	113,602	0	6,432	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2024	Proportion	5.4	4.4	73,593	59,965	13,628	13,628	13,628	13,628	13,628	5,453	0
3665	Santiam Canyon School District	6/30/2024	Contribution	5.4	4.4	(265,471)	(216,310)	(49,161)	(49,161)	(49,161)	(49,161)	(49,161)	(19,666)	0
3665	Santiam Canyon School District	6/30/2023	Proportion	5.3	3.3	309,502	192,708	58,397	58,397	58,397	58,397	17,517	0	0
3665	Santiam Canyon School District	6/30/2023	Contribution	5.3	3.3	(195,108)	(121,482)	(36,813)	(36,813)	(36,813)	(36,813)	(11,043)	0	0
3665	Santiam Canyon School District	6/30/2022	Proportion	5.4	2.4	(145,053)	(64,467)	(26,862)	(26,862)	(26,862)	(10,743)	0	0	0
3665	Santiam Canyon School District	6/30/2022	Contribution	5.4	2.4	(164,186)	(72,971)	(30,405)	(30,405)	(30,405)	(12,161)	0	0	0
3665	Santiam Canyon School District	6/30/2021	Proportion	5.5	1.5	(38,929)	(10,617)	(7,078)	(7,078)	(3,539)	0	0	0	0
3665	Santiam Canyon School District	6/30/2021	Contribution	5.5	1.5	(800,046)	(218,194)	(145,463)	(145,463)	(72,731)	0	0	0	0
3665	Santiam Canyon School District	6/30/2020	Proportion	5.4	0.4	457,726	33,906	84,764	33,906	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2020	Contribution	5.4	0.4	(274,016)	(20,296)	(50,744)	(20,296)	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2019	Proportion	5.3	0.0	1,003,255	0	56,790	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2019	Contribution	5.3	0.0	(327,583)	0	(18,543)	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2024	Proportion	5.4	4.4	1,574,624	1,283,027	291,597	291,597	291,597	291,597	291,597	116,639	0
3684	Ontario School District 8C	6/30/2024	Contribution	5.4	4.4	(311,666)	(253,950)	(57,716)	(57,716)	(57,716)	(57,716)	(57,716)	(23,086)	0
3684	Ontario School District 8C	6/30/2023	Proportion	5.3	3.3	(426,392)	(265,490)	(80,451)	(80,451)	(80,451)	(80,451)	(24,137)	0	0
3684	Ontario School District 8C	6/30/2023	Contribution	5.3	3.3	(27,403)	(17,063)	(5,170)	(5,170)	(5,170)	(5,170)	(1,553)	0	0
3684	Ontario School District 8C	6/30/2022	Proportion	5.4	2.4	(2,580,853)	(1,147,045)	(477,936)	(477,936)	(477,936)	(191,173)	0	0	0
3684	Ontario School District 8C	6/30/2022	Contribution	5.4	2.4	(259,302)	(115,245)	(48,019)	(48,019)	(48,019)	(19,207)	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3684	Ontario School District 8C	6/30/2021	Proportion	5.5	1.5	1,944,771	530,391	353,595	353,595	176,796	0	0	0	0
3684	Ontario School District 8C	6/30/2021	Contribution	5.5	1.5	(3,079,727)	(839,927)	(559,950)	(559,950)	(279,977)	0	0	0	0
3684	Ontario School District 8C	6/30/2020	Proportion	5.4	0.4	149,344	11,064	27,656	11,064	0	0	0	0	0
3684	Ontario School District 8C	6/30/2020	Contribution	5.4	0.4	136,250	10,095	25,231	10,095	0	0	0	0	0
3684	Ontario School District 8C	6/30/2019	Proportion	5.3	0.0	(81,136)	0	(4,591)	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2019	Contribution	5.3	0.0	(533,000)	0	(30,170)	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2024	Proportion	5.4	4.4	30,441	24,804	5,637	5,637	5,637	5,637	5,637	2,256	0
3687	Juntura Grade School	6/30/2024	Contribution	5.4	4.4	9,742	7,938	1,804	1,804	1,804	1,804	1,804	722	0
3687	Juntura Grade School	6/30/2023	Proportion	5.3	3.3	(23,230)	(14,464)	(4,383)	(4,383)	(4,383)	(4,383)	(1,315)	0	0
3687	Juntura Grade School	6/30/2023	Contribution	5.3	3.3	9,048	5,634	1,707	1,707	1,707	1,707	513	0	0
3687	Juntura Grade School	6/30/2022	Proportion	5.4	2.4	(16,480)	(7,324)	(3,052)	(3,052)	(3,052)	(1,220)	0	0	0
3687	Juntura Grade School	6/30/2022	Contribution	5.4	2.4	329	146	61	61	61	24	0	0	0
3687	Juntura Grade School	6/30/2021	Proportion	5.5	1.5	29,717	8,105	5,403	5,403	2,702	0	0	0	0
3687	Juntura Grade School	6/30/2021	Contribution	5.5	1.5	(13,058)	(3,562)	(2,374)	(2,374)	(1,188)	0	0	0	0
3687	Juntura Grade School	6/30/2020	Proportion	5.4	0.4	87,021	6,446	16,115	6,446	0	0	0	0	0
3687	Juntura Grade School	6/30/2020	Contribution	5.4	0.4	(1,311)	(96)	(243)	(96)	0	0	0	0	0
3687	Juntura Grade School	6/30/2019	Proportion	5.3	0.0	(124,462)	0	(7,047)	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2019	Contribution	5.3	0.0	8,429	0	479	0	0	0	0	0	0
3689	Vale School District 15	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2022	Contribution	5.4	2.4	1,032	459	191	191	191	77	0	0	0
3689	Vale School District 15	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2021	Contribution	5.5	1.5	792	216	144	144	72	0	0	0	0
3689	Vale School District 15	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2019	Contribution	5.3	0.0	1,016	0	56	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2024	Proportion	5.4	4.4	(564,417)	(459,895)	(104,522)	(104,522)	(104,522)	(104,522)	(104,522)	(41,807)	0
3694	Nyssa School District 26	6/30/2024	Contribution	5.4	4.4	905,573	737,874	167,699	167,699	167,699	167,699	167,699	67,078	0
3694	Nyssa School District 26	6/30/2023	Proportion	5.3	3.3	(1,560,080)	(971,370)	(294,355)	(294,355)	(294,355)	(294,355)	(88,305)	0	0
3694	Nyssa School District 26	6/30/2023	Contribution	5.3	3.3	650,961	405,315	122,823	122,823	122,823	122,823	36,846	0	0
3694	Nyssa School District 26	6/30/2022	Proportion	5.4	2.4	98,099	43,601	18,166	18,166	18,166	7,269	0	0	0
3694	Nyssa School District 26	6/30/2022	Contribution	5.4	2.4	395,050	175,579	73,157	73,157	73,157	29,265	0	0	0
3694	Nyssa School District 26	6/30/2021	Proportion	5.5	1.5	656,669	179,093	119,394	119,394	59,699	0	0	0	0
3694	Nyssa School District 26	6/30/2021	Contribution	5.5	1.5	(1,083,954)	(295,622)	(197,083)	(197,083)	(98,539)	0	0	0	0
3694	Nyssa School District 26	6/30/2020	Proportion	5.4	0.4	(114,096)	(8,451)	(21,129)	(8,451)	0	0	0	0	0
3694	Nyssa School District 26	6/30/2020	Contribution	5.4	0.4	596,441	44,181	110,452	44,181	0	0	0	0	0
3694	Nyssa School District 26	6/30/2019	Proportion	5.3	0.0	(970,020)	0	(54,905)	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2019	Contribution	5.3	0.0	170,566	0	9,656	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2024	Proportion	5.4	4.4	11,602	9,453	2,149	2,149	2,149	2,149	2,149	857	0
3696	Annex Elementary School	6/30/2024	Contribution	5.4	4.4	140,681	114,629	26,052	26,052	26,052	26,052	26,052	10,421	0
3696	Annex Elementary School	6/30/2023	Proportion	5.3	3.3	(256,336)	(159,606)	(48,365)	(48,365)	(48,365)	(48,365)	(14,511)	0	0
3696	Annex Elementary School	6/30/2023	Contribution	5.3	3.3	155,849	97,039	29,405	29,405	29,405	29,405	8,824	0	0
3696	Annex Elementary School	6/30/2022	Proportion	5.4	2.4	79,463	35,318	14,715	14,715	14,715	5,888	0	0	0
3696	Annex Elementary School	6/30/2022	Contribution	5.4	2.4	59,395	26,398	10,999	10,999	10,999	4,400	0	0	0
3696	Annex Elementary School	6/30/2021	Proportion	5.5	1.5	(432)	(116)	(79)	(79)	(37)	0	0	0	0
3696	Annex Elementary School	6/30/2021	Contribution	5.5	1.5	(102,188)	(27,868)	(18,580)	(18,580)	(9,288)	0	0	0	0
3696	Annex Elementary School	6/30/2020	Proportion	5.4	0.4	22,371	1,656	4,143	1,656	0	0	0	0	0
3696	Annex Elementary School	6/30/2020	Contribution	5.4	0.4	176,967	13,107	32,772	13,107	0	0	0	0	0
3696	Annex Elementary School	6/30/2019	Proportion	5.3	0.0	(2,750)	0	(155)	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2019	Contribution	5.3	0.0	(35,748)	0	(2,023)	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2024	Proportion	5.4	4.4	247,634	201,776	45,858	45,858	45,858	45,858	45,858	18,344	0
3707	Adrian School District 61	6/30/2024	Contribution	5.4	4.4	266,735	217,340	49,395	49,395	49,395	49,395	49,395	19,760	0
3707	Adrian School District 61	6/30/2023	Proportion	5.3	3.3	(682,709)	(425,083)	(128,813)	(128,813)	(128,813)	(128,813)	(38,644)	0	0
3707	Adrian School District 61	6/30/2023	Contribution	5.3	3.3	213,640	133,022	40,309	40,309	40,309	40,309	12,095	0	0
3707	Adrian School District 61	6/30/2022	Proportion	5.4	2.4	168,557	74,915	31,214	31,214	31,214	12,487	0	0	0
3707	Adrian School District 61	6/30/2022	Contribution	5.4	2.4	67,814	30,140	12,558	12,558	12,558	5,024	0	0	0
3707	Adrian School District 61	6/30/2021	Proportion	5.5	1.5	261,874	71,422	47,613	47,613	23,809	0	0	0	0
3707	Adrian School District 61	6/30/2021	Contribution	5.5	1.5	(233,308)	(63,628)	(42,420)	(42,420)	(21,208)	0	0	0	0
3707	Adrian School District 61	6/30/2020	Proportion	5.4	0.4	(340,554)	(25,224)	(63,066)	(25,224)	0	0	0	0	0
3707	Adrian School District 61	6/30/2020	Contribution	5.4	0.4	220,177	16,307	40,774	16,307	0	0	0	0	0
3707	Adrian School District 61	6/30/2019	Proportion	5.3	0.0	24,877	0	1,407	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2019	Contribution	5.3	0.0	35,949	0	2,034	0	0	0	0	0	0
3709	Harper School District 66	6/30/2024	Proportion	5.4	4.4	(182,390)	(148,614)	(33,776)	(33,776)	(33,776)	(33,776)	(33,776)	(13,510)	0
3709	Harper School District 66	6/30/2024	Contribution	5.4	4.4	232,026	189,058	42,968	42,968	42,968	42,968	42,968	17,186	0
3709	Harper School District 66	6/30/2023	Proportion	5.3	3.3	9,935	6,185	1,875	1,875	1,875	1,875	560	0	0
3709	Harper School District 66	6/30/2023	Contribution	5.3	3.3	108,843	67,771	20,536	20,536	20,536	20,536	6,163	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3709	Harper School District 66	6/30/2022	Proportion	5.4	2.4	201,499	89,554	37,315	37,315	37,315	14,924	0	0	0
3709	Harper School District 66	6/30/2022	Contribution	5.4	2.4	160,317	71,253	29,688	29,688	29,688	11,877	0	0	0
3709	Harper School District 66	6/30/2021	Proportion	5.5	1.5	(56,789)	(15,489)	(10,325)	(10,325)	(5,164)	0	0	0	0
3709	Harper School District 66	6/30/2021	Contribution	5.5	1.5	(164,981)	(44,993)	(29,997)	(29,997)	(14,996)	0	0	0	0
3709	Harper School District 66	6/30/2020	Proportion	5.4	0.4	(39,931)	(2,956)	(7,395)	(2,956)	0	0	0	0	0
3709	Harper School District 66	6/30/2020	Contribution	5.4	0.4	124,437	9,217	23,044	9,217	0	0	0	0	0
3709	Harper School District 66	6/30/2019	Proportion	5.3	0.0	(82,032)	0	(4,642)	0	0	0	0	0	0
3709	Harper School District 66	6/30/2019	Contribution	5.3	0.0	(1,037)	0	(57)	0	0	0	0	0	0
3712	W W Jones School	6/30/2024	Proportion	5.4	4.4	7,043	5,739	1,304	1,304	1,304	1,304	1,304	523	0
3712	W W Jones School	6/30/2024	Contribution	5.4	4.4	12,349	10,062	2,287	2,287	2,287	2,287	2,287	914	0
3712	W W Jones School	6/30/2023	Proportion	5.3	3.3	(10,326)	(6,430)	(1,948)	(1,948)	(1,948)	(1,948)	(586)	0	0
3712	W W Jones School	6/30/2023	Contribution	5.3	3.3	12,602	7,846	2,378	2,378	2,378	2,378	712	0	0
3712	W W Jones School	6/30/2022	Proportion	5.4	2.4	10,307	4,580	1,909	1,909	1,909	762	0	0	0
3712	W W Jones School	6/30/2022	Contribution	5.4	2.4	1,844	821	341	341	341	139	0	0	0
3712	W W Jones School	6/30/2021	Proportion	5.5	1.5	19,381	5,285	3,524	3,524	1,761	0	0	0	0
3712	W W Jones School	6/30/2021	Contribution	5.5	1.5	(15,976)	(4,356)	(2,905)	(2,905)	(1,451)	0	0	0	0
3712	W W Jones School	6/30/2020	Proportion	5.4	0.4	(24,995)	(1,850)	(4,629)	(1,850)	0	0	0	0	0
3712	W W Jones School	6/30/2020	Contribution	5.4	0.4	7,760	575	1,437	575	0	0	0	0	0
3712	W W Jones School	6/30/2019	Proportion	5.3	0.0	(5,205)	0	(295)	0	0	0	0	0	0
3712	W W Jones School	6/30/2019	Contribution	5.3	0.0	(7,316)	0	(416)	0	0	0	0	0	0
3715	Vale High School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2024	Proportion	5.4	4.4	(339,092)	(276,297)	(62,795)	(62,795)	(62,795)	(62,795)	(62,795)	(25,117)	0
3729	Jefferson School District 14Cj	6/30/2024	Contribution	5.4	4.4	(748,542)	(609,923)	(138,619)	(138,619)	(138,619)	(138,619)	(138,619)	(55,447)	0
3729	Jefferson School District 14Cj	6/30/2023	Proportion	5.3	3.3	1,231,223	766,611	232,306	232,306	232,306	232,306	69,693	0	0
3729	Jefferson School District 14Cj	6/30/2023	Contribution	5.3	3.3	(648,295)	(403,655)	(122,320)	(122,320)	(122,320)	(122,320)	(36,695)	0	0
3729	Jefferson School District 14Cj	6/30/2022	Proportion	5.4	2.4	(823,073)	(365,810)	(152,421)	(152,421)	(152,421)	(60,968)	0	0	0
3729	Jefferson School District 14Cj	6/30/2022	Contribution	5.4	2.4	(357,693)	(158,976)	(66,239)	(66,239)	(66,239)	(26,498)	0	0	0
3729	Jefferson School District 14Cj	6/30/2021	Proportion	5.5	1.5	331,084	90,296	60,197	60,197	30,099	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2021	Contribution	5.5	1.5	(984,080)	(268,384)	(178,924)	(178,924)	(89,460)	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2020	Proportion	5.4	0.4	(642,154)	(47,569)	(118,917)	(47,569)	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2020	Contribution	5.4	0.4	(128,466)	(9,516)	(23,790)	(9,516)	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2019	Proportion	5.3	0.0	(621,411)	0	(35,176)	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2019	Contribution	5.3	0.0	(314,425)	0	(17,800)	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2024	Proportion	5.4	4.4	(295,208)	(240,540)	(54,668)	(54,668)	(54,668)	(54,668)	(54,668)	(21,868)	0
3730	North Marion School District 15	6/30/2024	Contribution	5.4	4.4	(1,383,722)	(1,127,477)	(256,245)	(256,245)	(256,245)	(256,245)	(256,245)	(102,497)	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3730	North Marion School District 15	6/30/2023	Proportion	5.3	3.3	6,513,454	4,055,546	1,228,954	1,228,954	1,228,954	1,228,954	368,684	0	0
3730	North Marion School District 15	6/30/2023	Contribution	5.3	3.3	(1,185,511)	(738,149)	(223,681)	(223,681)	(223,681)	(223,681)	(67,106)	0	0
3730	North Marion School District 15	6/30/2022	Proportion	5.4	2.4	(5,163,661)	(2,294,959)	(956,234)	(956,234)	(956,234)	(382,491)	0	0	0
3730	North Marion School District 15	6/30/2022	Contribution	5.4	2.4	(83,307)	(37,026)	(15,427)	(15,427)	(15,427)	(6,172)	0	0	0
3730	North Marion School District 15	6/30/2021	Proportion	5.5	1.5	(6,327,246)	(1,725,614)	(1,150,408)	(1,150,408)	(575,206)	0	0	0	0
3730	North Marion School District 15	6/30/2021	Contribution	5.5	1.5	13,988,469	3,815,037	2,543,358	2,543,358	1,271,679	0	0	0	0
3730	North Marion School District 15	6/30/2020	Proportion	5.4	0.4	(862,956)	(63,921)	(159,807)	(63,921)	0	0	0	0	0
3730	North Marion School District 15	6/30/2020	Contribution	5.4	0.4	(117,595)	(8,710)	(21,777)	(8,710)	0	0	0	0	0
3730	North Marion School District 15	6/30/2019	Proportion	5.3	0.0	(72,751)	0	(4,116)	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2019	Contribution	5.3	0.0	(590,086)	0	(33,401)	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2024	Proportion	5.4	4.4	(21,847,923)	(17,802,011)	(4,045,912)	(4,045,912)	(4,045,912)	(4,045,912)	(4,045,912)	(1,618,363)	0
3735	Salem-Keizer Public Schools	6/30/2024	Contribution	5.4	4.4	(10,663,099)	(8,688,451)	(1,974,648)	(1,974,648)	(1,974,648)	(1,974,648)	(1,974,648)	(789,859)	0
3735	Salem-Keizer Public Schools	6/30/2023	Proportion	5.3	3.3	44,662,846	27,808,942	8,426,952	8,426,952	8,426,952	8,426,952	2,528,086	0	0
3735	Salem-Keizer Public Schools	6/30/2023	Contribution	5.3	3.3	(5,295,671)	(3,297,305)	(999,183)	(999,183)	(999,183)	(999,183)	(299,756)	0	0
3735	Salem-Keizer Public Schools	6/30/2022	Proportion	5.4	2.4	(32,880,522)	(14,613,564)	(6,088,986)	(6,088,986)	(6,088,986)	(2,435,592)	0	0	0
3735	Salem-Keizer Public Schools	6/30/2022	Contribution	5.4	2.4	(487,348)	(216,598)	(90,250)	(90,250)	(90,250)	(36,098)	0	0	0
3735	Salem-Keizer Public Schools	6/30/2021	Proportion	5.5	1.5	9,163,265	2,499,073	1,666,048	1,666,048	833,025	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2021	Contribution	5.5	1.5	(45,325,292)	(12,361,444)	(8,240,962)	(8,240,962)	(4,120,482)	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2020	Proportion	5.4	0.4	(20,006,936)	(1,481,996)	(3,704,988)	(1,481,996)	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2020	Contribution	5.4	0.4	773,322	57,282	143,208	57,282	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2019	Proportion	5.3	0.0	(2,146,609)	0	(121,504)	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2019	Contribution	5.3	0.0	(10,074,495)	0	(570,255)	0	0	0	0	0	0
3750	St Paul School District	6/30/2024	Proportion	5.4	4.4	(5,248)	(4,276)	(972)	(972)	(972)	(972)	(972)	(388)	0
3750	St Paul School District	6/30/2024	Contribution	5.4	4.4	113,534	92,509	21,025	21,025	21,025	21,025	21,025	8,409	0
3750	St Paul School District	6/30/2023	Proportion	5.3	3.3	(234,971)	(146,303)	(44,334)	(44,334)	(44,334)	(44,334)	(13,301)	0	0
3750	St Paul School District	6/30/2023	Contribution	5.3	3.3	206,297	128,449	38,924	38,924	38,924	38,924	11,677	0	0
3750	St Paul School District	6/30/2022	Proportion	5.4	2.4	240,248	106,778	44,490	44,490	44,490	17,798	0	0	0
3750	St Paul School District	6/30/2022	Contribution	5.4	2.4	146,161	64,960	27,067	27,067	27,067	10,826	0	0	0
3750	St Paul School District	6/30/2021	Proportion	5.5	1.5	114,043	31,103	20,735	20,735	10,368	0	0	0	0
3750	St Paul School District	6/30/2021	Contribution	5.5	1.5	(125,618)	(34,258)	(22,840)	(22,840)	(11,418)	0	0	0	0
3750	St Paul School District	6/30/2020	Proportion	5.4	0.4	(677,400)	(50,180)	(125,444)	(50,180)	0	0	0	0	0
3750	St Paul School District	6/30/2020	Contribution	5.4	0.4	198,099	14,674	36,685	14,674	0	0	0	0	0
3750	St Paul School District	6/30/2019	Proportion	5.3	0.0	(261,509)	0	(14,804)	0	0	0	0	0	0
3750	St Paul School District	6/30/2019	Contribution	5.3	0.0	19,019	0	1,079	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3761	Bethany Elementary	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2019	Contribution	5.3	0.0	615	0	35	0	0	0	0	0	0
3763	Butte Creek School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2024	Contribution	5.4	4.4	1,239	1,010	229	229	229	229	229	94	0
3763	Butte Creek School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2023	Contribution	5.3	3.3	1,185	737	224	224	224	224	65	0	0
3763	Butte Creek School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2019	Contribution	5.3	0.0	824	0	49	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2024	Proportion	5.4	4.4	(742,104)	(604,677)	(137,427)	(137,427)	(137,427)	(137,427)	(137,427)	(54,969)	0
3780	Mt Angel School District 91	6/30/2024	Contribution	5.4	4.4	485,814	395,848	89,966	89,966	89,966	89,966	89,966	35,984	0
3780	Mt Angel School District 91	6/30/2023	Proportion	5.3	3.3	(601,096)	(374,268)	(113,414)	(113,414)	(113,414)	(113,414)	(34,026)	0	0
3780	Mt Angel School District 91	6/30/2023	Contribution	5.3	3.3	330,266	205,638	62,314	62,314	62,314	62,314	18,696	0	0
3780	Mt Angel School District 91	6/30/2022	Proportion	5.4	2.4	(582,893)	(259,064)	(107,943)	(107,943)	(107,943)	(43,178)	0	0	0
3780	Mt Angel School District 91	6/30/2022	Contribution	5.4	2.4	188,816	83,918	34,966	34,966	34,966	13,986	0	0	0
3780	Mt Angel School District 91	6/30/2021	Proportion	5.5	1.5	(515,881)	(140,693)	(93,797)	(93,797)	(46,896)	0	0	0	0
3780	Mt Angel School District 91	6/30/2021	Contribution	5.5	1.5	(685,753)	(187,025)	(124,682)	(124,682)	(62,343)	0	0	0	0
3780	Mt Angel School District 91	6/30/2020	Proportion	5.4	0.4	(332,916)	(24,661)	(61,651)	(24,661)	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2020	Contribution	5.4	0.4	297,968	22,073	55,179	22,073	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3780	Mt Angel School District 91	6/30/2019	Proportion	5.3	0.0	(631,542)	0	(35,747)	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2019	Contribution	5.3	0.0	(120,411)	0	(6,816)	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3786	Woodburn School District	6/30/2024	Proportion	5.4	4.4	(1,316,413)	(1,072,633)	(243,780)	(243,780)	(243,780)	(243,780)	(243,780)	(97,513)	0
3786	Woodburn School District	6/30/2024	Contribution	5.4	4.4	3,147,934	2,564,983	582,951	582,951	582,951	582,951	582,951	233,179	0
3786	Woodburn School District	6/30/2023	Proportion	5.3	3.3	(3,265,932)	(2,033,504)	(616,214)	(616,214)	(616,214)	(616,214)	(184,862)	0	0
3786	Woodburn School District	6/30/2023	Contribution	5.3	3.3	3,385,126	2,107,720	638,703	638,703	638,703	638,703	191,611	0	0
3786	Woodburn School District	6/30/2022	Proportion	5.4	2.4	(1,588,555)	(706,024)	(294,177)	(294,177)	(294,177)	(117,670)	0	0	0
3786	Woodburn School District	6/30/2022	Contribution	5.4	2.4	1,901,039	844,907	352,044	352,044	352,044	140,819	0	0	0
3786	Woodburn School District	6/30/2021	Proportion	5.5	1.5	(373,489)	(101,861)	(67,907)	(67,907)	(33,954)	0	0	0	0
3786	Woodburn School District	6/30/2021	Contribution	5.5	1.5	(5,084,116)	(1,386,576)	(924,385)	(924,385)	(462,191)	0	0	0	0
3786	Woodburn School District	6/30/2020	Proportion	5.4	0.4	318,837	23,617	59,044	23,617	0	0	0	0	0
3786	Woodburn School District	6/30/2020	Contribution	5.4	0.4	2,296,294	170,094	425,240	170,094	0	0	0	0	0
3786	Woodburn School District	6/30/2019	Proportion	5.3	0.0	(2,887,376)	0	(163,436)	0	0	0	0	0	0
3786	Woodburn School District	6/30/2019	Contribution	5.3	0.0	748,572	0	42,372	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2024	Proportion	5.4	4.4	1,794,369	1,462,078	332,291	332,291	332,291	332,291	332,291	132,914	0
3809	Morrow County Schools	6/30/2024	Contribution	5.4	4.4	(597,043)	(486,479)	(110,564)	(110,564)	(110,564)	(110,564)	(110,564)	(44,223)	0
3809	Morrow County Schools	6/30/2023	Proportion	5.3	3.3	4,623,485	2,878,773	872,356	872,356	872,356	872,356	261,705	0	0
3809	Morrow County Schools	6/30/2023	Contribution	5.3	3.3	(247,031)	(153,811)	(46,610)	(46,610)	(46,610)	(46,610)	(13,981)	0	0
3809	Morrow County Schools	6/30/2022	Proportion	5.4	2.4	(2,619,306)	(1,164,135)	(485,057)	(485,057)	(485,057)	(194,021)	0	0	0
3809	Morrow County Schools	6/30/2022	Contribution	5.4	2.4	112,282	49,903	20,793	20,793	20,793	8,317	0	0	0
3809	Morrow County Schools	6/30/2021	Proportion	5.5	1.5	(8,433,521)	(2,300,053)	(1,533,367)	(1,533,367)	(766,686)	0	0	0	0
3809	Morrow County Schools	6/30/2021	Contribution	5.5	1.5	16,885,727	4,605,199	3,070,132	3,070,132	1,535,067	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3809	Morrow County Schools	6/30/2020	Proportion	5.4	0.4	849,241	62,906	157,267	62,906	0	0	0	0	0
3809	Morrow County Schools	6/30/2020	Contribution	5.4	0.4	429,494	31,814	79,536	31,814	0	0	0	0	0
3809	Morrow County Schools	6/30/2019	Proportion	5.3	0.0	(980,663)	0	(55,508)	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2019	Contribution	5.3	0.0	(179,919)	0	(10,184)	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2024	Proportion	5.4	4.4	23,395,607	19,063,087	4,332,520	4,332,520	4,332,520	4,332,520	4,332,520	1,733,007	0
3818	Portland Public Schools	6/30/2024	Contribution	5.4	4.4	(52,108,899)	(42,459,103)	(9,649,796)	(9,649,796)	(9,649,796)	(9,649,796)	(9,649,796)	(3,859,919)	0
3818	Portland Public Schools	6/30/2023	Proportion	5.3	3.3	181,148,795	112,790,759	34,179,018	34,179,018	34,179,018	34,179,018	10,253,705	0	0
3818	Portland Public Schools	6/30/2023	Contribution	5.3	3.3	(41,572,317)	(25,884,651)	(7,843,833)	(7,843,833)	(7,843,833)	(7,843,833)	(2,353,152)	0	0
3818	Portland Public Schools	6/30/2022	Proportion	5.4	2.4	(121,525,162)	(54,011,182)	(22,504,660)	(22,504,660)	(22,504,660)	(9,001,862)	0	0	0
3818	Portland Public Schools	6/30/2022	Contribution	5.4	2.4	(7,664,390)	(3,406,397)	(1,419,331)	(1,419,331)	(1,419,331)	(567,735)	0	0	0
3818	Portland Public Schools	6/30/2021	Proportion	5.5	1.5	(153,930,604)	(41,981,072)	(27,987,383)	(27,987,383)	(13,993,689)	0	0	0	0
3818	Portland Public Schools	6/30/2021	Contribution	5.5	1.5	346,031,058	94,372,106	62,914,738	62,914,738	31,457,368	0	0	0	0
3818	Portland Public Schools	6/30/2020	Proportion	5.4	0.4	(25,869,691)	(1,916,271)	(4,790,684)	(1,916,271)	0	0	0	0	0
3818	Portland Public Schools	6/30/2020	Contribution	5.4	0.4	(30,321,773)	(2,246,058)	(5,615,143)	(2,246,058)	0	0	0	0	0
3818	Portland Public Schools	6/30/2019	Proportion	5.3	0.0	89,678,512	0	5,076,142	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2019	Contribution	5.3	0.0	(30,738,268)	0	(1,739,903)	0	0	0	0	0	0
3820	Parkrose School District	6/30/2024	Proportion	5.4	4.4	(2,163,377)	(1,762,752)	(400,625)	(400,625)	(400,625)	(400,625)	(400,625)	(160,252)	0
3820	Parkrose School District	6/30/2024	Contribution	5.4	4.4	341,603	278,343	63,260	63,260	63,260	63,260	63,260	25,303	0
3820	Parkrose School District	6/30/2023	Proportion	5.3	3.3	9,698,716	6,038,824	1,829,946	1,829,946	1,829,946	1,829,946	548,986	0	0
3820	Parkrose School District	6/30/2023	Contribution	5.3	3.3	(3,956)	(2,464)	(746)	(746)	(746)	(746)	(226)	0	0
3820	Parkrose School District	6/30/2022	Proportion	5.4	2.4	(8,092,486)	(3,596,659)	(1,498,609)	(1,498,609)	(1,498,609)	(599,441)	0	0	0
3820	Parkrose School District	6/30/2022	Contribution	5.4	2.4	1,823,721	810,543	337,726	337,726	337,726	135,091	0	0	0
3820	Parkrose School District	6/30/2021	Proportion	5.5	1.5	(11,673,561)	(3,183,697)	(2,122,466)	(2,122,466)	(1,061,231)	0	0	0	0
3820	Parkrose School District	6/30/2021	Contribution	5.5	1.5	28,064,489	7,653,953	5,102,634	5,102,634	2,551,319	0	0	0	0
3820	Parkrose School District	6/30/2020	Proportion	5.4	0.4	(3,534,151)	(261,791)	(654,472)	(261,791)	0	0	0	0	0
3820	Parkrose School District	6/30/2020	Contribution	5.4	0.4	1,276,084	94,524	236,312	94,524	0	0	0	0	0
3820	Parkrose School District	6/30/2019	Proportion	5.3	0.0	(1,051,938)	0	(59,543)	0	0	0	0	0	0
3820	Parkrose School District	6/30/2019	Contribution	5.3	0.0	94,860	0	5,370	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3824	Reynolds School District	6/30/2024	Proportion	5.4	4.4	744,889	606,947	137,942	137,942	137,942	137,942	137,942	55,179	0
3824	Reynolds School District	6/30/2024	Contribution	5.4	4.4	(9,956,757)	(8,112,913)	(1,843,844)	(1,843,844)	(1,843,844)	(1,843,844)	(1,843,844)	(737,537)	0
3824	Reynolds School District	6/30/2023	Proportion	5.3	3.3	21,281,485	13,250,735	4,015,375	4,015,375	4,015,375	4,015,375	1,204,610	0	0
3824	Reynolds School District	6/30/2023	Contribution	5.3	3.3	(8,159,722)	(5,080,582)	(1,539,570)	(1,539,570)	(1,539,570)	(1,539,570)	(461,872)	0	0
3824	Reynolds School District	6/30/2022	Proportion	5.4	2.4	(7,191,694)	(3,196,309)	(1,331,795)	(1,331,795)	(1,331,795)	(532,719)	0	0	0
3824	Reynolds School District	6/30/2022	Contribution	5.4	2.4	(3,431,928)	(1,525,302)	(635,542)	(635,542)	(635,542)	(254,218)	0	0	0
3824	Reynolds School District	6/30/2021	Proportion	5.5	1.5	4,662,555	1,271,607	847,737	847,737	423,870	0	0	0	0
3824	Reynolds School District	6/30/2021	Contribution	5.5	1.5	(13,195,872)	(3,598,876)	(2,399,249)	(2,399,249)	(1,199,627)	0	0	0	0
3824	Reynolds School District	6/30/2020	Proportion	5.4	0.4	(10,631,772)	(787,537)	(1,968,847)	(787,537)	0	0	0	0	0
3824	Reynolds School District	6/30/2020	Contribution	5.4	0.4	(1,198,529)	(88,779)	(221,950)	(88,779)	0	0	0	0	0
3824	Reynolds School District	6/30/2019	Proportion	5.3	0.0	(1,816,839)	0	(102,839)	0	0	0	0	0	0
3824	Reynolds School District	6/30/2019	Contribution	5.3	0.0	(3,809,008)	0	(215,603)	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2024	Proportion	5.4	4.4	(294,913)	(240,299)	(54,614)	(54,614)	(54,614)	(54,614)	(54,614)	(21,843)	0
3842	Corbett School District 39	6/30/2024	Contribution	5.4	4.4	155,613	126,796	28,817	28,817	28,817	28,817	28,817	11,528	0
3842	Corbett School District 39	6/30/2023	Proportion	5.3	3.3	75,256	46,858	14,199	14,199	14,199	14,199	4,261	0	0
3842	Corbett School District 39	6/30/2023	Contribution	5.3	3.3	388,512	241,904	73,304	73,304	73,304	73,304	21,992	0	0
3842	Corbett School District 39	6/30/2022	Proportion	5.4	2.4	(109,841)	(48,818)	(20,341)	(20,341)	(20,341)	(8,136)	0	0	0
3842	Corbett School District 39	6/30/2022	Contribution	5.4	2.4	339,015	150,672	62,781	62,781	62,781	25,110	0	0	0

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Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3842	Corbett School District 39	6/30/2021	Proportion	5.5	1.5	(998,638)	(272,354)	(181,571)	(181,571)	(90,783)	0	0	0	0
3842	Corbett School District 39	6/30/2021	Contribution	5.5	1.5	(975,309)	(265,993)	(177,329)	(177,329)	(88,664)	0	0	0	0
3842	Corbett School District 39	6/30/2020	Proportion	5.4	0.4	252,539	18,709	46,766	18,709	0	0	0	0	0
3842	Corbett School District 39	6/30/2020	Contribution	5.4	0.4	242,610	17,970	44,928	17,970	0	0	0	0	0
3842	Corbett School District 39	6/30/2019	Proportion	5.3	0.0	(1,024,631)	0	(57,996)	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2019	Contribution	5.3	0.0	41,695	0	2,360	0	0	0	0	0	0
3843	David Douglas School District	6/30/2024	Proportion	5.4	4.4	(3,311,037)	(2,697,882)	(613,155)	(613,155)	(613,155)	(613,155)	(613,155)	(245,262)	0
3843	David Douglas School District	6/30/2024	Contribution	5.4	4.4	4,402,600	3,587,304	815,296	815,296	815,296	815,296	815,296	326,120	0
3843	David Douglas School District	6/30/2023	Proportion	5.3	3.3	(5,958,136)	(3,709,782)	(1,124,177)	(1,124,177)	(1,124,177)	(1,124,177)	(337,251)	0	0
3843	David Douglas School District	6/30/2023	Contribution	5.3	3.3	2,774,316	1,727,404	523,456	523,456	523,456	523,456	157,036	0	0
3843	David Douglas School District	6/30/2022	Proportion	5.4	2.4	(4,136,570)	(1,838,477)	(766,031)	(766,031)	(766,031)	(306,415)	0	0	0
3843	David Douglas School District	6/30/2022	Contribution	5.4	2.4	2,358,207	1,048,092	436,705	436,705	436,705	174,682	0	0	0
3843	David Douglas School District	6/30/2021	Proportion	5.5	1.5	(5,247,232)	(1,431,064)	(954,042)	(954,042)	(477,022)	0	0	0	0
3843	David Douglas School District	6/30/2021	Contribution	5.5	1.5	(12,003,313)	(3,273,629)	(2,182,421)	(2,182,421)	(1,091,208)	0	0	0	0
3843	David Douglas School District	6/30/2020	Proportion	5.4	0.4	(10,206,394)	(756,029)	(1,890,073)	(756,029)	0	0	0	0	0
3843	David Douglas School District	6/30/2020	Contribution	5.4	0.4	2,952,107	218,677	546,686	218,677	0	0	0	0	0
3843	David Douglas School District	6/30/2019	Proportion	5.3	0.0	(7,422,331)	0	(420,131)	0	0	0	0	0	0
3843	David Douglas School District	6/30/2019	Contribution	5.3	0.0	(864,151)	0	(48,916)	0	0	0	0	0	0
3847	Riverdale School	6/30/2024	Proportion	5.4	4.4	(232,886)	(189,759)	(43,127)	(43,127)	(43,127)	(43,127)	(43,127)	(17,251)	0
3847	Riverdale School	6/30/2024	Contribution	5.4	4.4	(351,057)	(286,046)	(65,011)	(65,011)	(65,011)	(65,011)	(65,011)	(26,002)	0
3847	Riverdale School	6/30/2023	Proportion	5.3	3.3	788,832	491,160	148,836	148,836	148,836	148,836	44,652	0	0
3847	Riverdale School	6/30/2023	Contribution	5.3	3.3	(314,453)	(195,791)	(59,331)	(59,331)	(59,331)	(59,331)	(17,798)	0	0
3847	Riverdale School	6/30/2022	Proportion	5.4	2.4	(1,100,415)	(489,072)	(203,781)	(203,781)	(203,781)	(81,510)	0	0	0
3847	Riverdale School	6/30/2022	Contribution	5.4	2.4	(87,347)	(38,822)	(16,175)	(16,175)	(16,175)	(6,472)	0	0	0
3847	Riverdale School	6/30/2021	Proportion	5.5	1.5	669,532	182,600	121,733	121,733	60,867	0	0	0	0
3847	Riverdale School	6/30/2021	Contribution	5.5	1.5	(951,090)	(259,390)	(172,925)	(172,925)	(86,465)	0	0	0	0
3847	Riverdale School	6/30/2020	Proportion	5.4	0.4	(532,696)	(39,461)	(98,647)	(39,461)	0	0	0	0	0
3847	Riverdale School	6/30/2020	Contribution	5.4	0.4	206,372	15,287	38,217	15,287	0	0	0	0	0
3847	Riverdale School	6/30/2019	Proportion	5.3	0.0	(1,062,453)	0	(60,138)	0	0	0	0	0	0
3847	Riverdale School	6/30/2019	Contribution	5.3	0.0	(243,002)	0	(13,757)	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3850	Dallas School District	6/30/2024	Proportion	5.4	4.4	194,412	158,410	36,002	36,002	36,002	36,002	36,002	14,402	0
3850	Dallas School District	6/30/2024	Contribution	5.4	4.4	60,502	49,298	11,204	11,204	11,204	11,204	11,204	4,482	0
3850	Dallas School District	6/30/2023	Proportion	5.3	3.3	8,027,859	4,998,479	1,514,690	1,514,690	1,514,690	1,514,690	454,409	0	0
3850	Dallas School District	6/30/2023	Contribution	5.3	3.3	238,310	148,382	44,964	44,964	44,964	44,964	13,490	0	0
3850	Dallas School District	6/30/2022	Proportion	5.4	2.4	(5,904,257)	(2,624,114)	(1,093,381)	(1,093,381)	(1,093,381)	(437,352)	0	0	0
3850	Dallas School District	6/30/2022	Contribution	5.4	2.4	1,374,909	611,070	254,613	254,613	254,613	101,844	0	0	0
3850	Dallas School District	6/30/2021	Proportion	5.5	1.5	(21,279,804)	(5,803,584)	(3,869,055)	(3,869,055)	(1,934,529)	0	0	0	0
3850	Dallas School District	6/30/2021	Contribution	5.5	1.5	39,102,229	10,664,245	7,109,496	7,109,496	3,554,749	0	0	0	0
3850	Dallas School District	6/30/2020	Proportion	5.4	0.4	628,326	46,541	116,357	46,541	0	0	0	0	0
3850	Dallas School District	6/30/2020	Contribution	5.4	0.4	1,142,705	84,645	211,612	84,645	0	0	0	0	0
3850	Dallas School District	6/30/2019	Proportion	5.3	0.0	(4,350,574)	0	(246,259)	0	0	0	0	0	0
3850	Dallas School District	6/30/2019	Contribution	5.3	0.0	516,849	0	29,254	0	0	0	0	0	0
3859	Central School District 13J	6/30/2024	Proportion	5.4	4.4	(915,353)	(745,843)	(169,510)	(169,510)	(169,510)	(169,510)	(169,510)	(67,803)	0
3859	Central School District 13J	6/30/2024	Contribution	5.4	4.4	(1,701,575)	(1,386,469)	(315,106)	(315,106)	(315,106)	(315,106)	(315,106)	(126,045)	0
3859	Central School District 13J	6/30/2023	Proportion	5.3	3.3	3,274,870	2,039,070	617,900	617,900	617,900	617,900	185,370	0	0
3859	Central School District 13J	6/30/2023	Contribution	5.3	3.3	(1,260,813)	(785,035)	(237,889)	(237,889)	(237,889)	(237,889)	(71,368)	0	0
3859	Central School District 13J	6/30/2022	Proportion	5.4	2.4	(1,251,724)	(556,321)	(231,801)	(231,801)	(231,801)	(92,719)	0	0	0
3859	Central School District 13J	6/30/2022	Contribution	5.4	2.4	(779,378)	(346,391)	(144,329)	(144,329)	(144,329)	(57,733)	0	0	0
3859	Central School District 13J	6/30/2021	Proportion	5.5	1.5	1,042,620	284,352	189,567	189,567	94,785	0	0	0	0
3859	Central School District 13J	6/30/2021	Contribution	5.5	1.5	(3,910,378)	(1,066,466)	(710,978)	(710,978)	(355,488)	0	0	0	0
3859	Central School District 13J	6/30/2020	Proportion	5.4	0.4	333,163	24,678	61,697	24,678	0	0	0	0	0
3859	Central School District 13J	6/30/2020	Contribution	5.4	0.4	(536,419)	(39,734)	(99,337)	(39,734)	0	0	0	0	0
3859	Central School District 13J	6/30/2019	Proportion	5.3	0.0	700,484	0	39,649	0	0	0	0	0	0
3859	Central School District 13J	6/30/2019	Contribution	5.3	0.0	(923,228)	0	(52,258)	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2024	Proportion	5.4	4.4	(446,535)	(363,843)	(82,692)	(82,692)	(82,692)	(82,692)	(82,692)	(33,075)	0
3865	Perrydale School District 21	6/30/2024	Contribution	5.4	4.4	216,451	176,367	40,084	40,084	40,084	40,084	40,084	16,031	0
3865	Perrydale School District 21	6/30/2023	Proportion	5.3	3.3	(113,267)	(70,525)	(21,371)	(21,371)	(21,371)	(21,371)	(6,412)	0	0
3865	Perrydale School District 21	6/30/2023	Contribution	5.3	3.3	63,962	39,826	12,068	12,068	12,068	12,068	3,622	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3865	Perrydale School District 21	6/30/2022	Proportion	5.4	2.4	(242,244)	(107,664)	(44,860)	(44,860)	(44,860)	(17,944)	0	0	0
3865	Perrydale School District 21	6/30/2022	Contribution	5.4	2.4	(14,163)	(6,294)	(2,623)	(2,623)	(2,623)	(1,048)	0	0	0
3865	Perrydale School District 21	6/30/2021	Proportion	5.5	1.5	121,064	33,016	22,012	22,012	11,004	0	0	0	0
3865	Perrydale School District 21	6/30/2021	Contribution	5.5	1.5	(328,296)	(89,536)	(59,690)	(59,690)	(29,846)	0	0	0	0
3865	Perrydale School District 21	6/30/2020	Proportion	5.4	0.4	(217,101)	(16,081)	(40,204)	(16,081)	0	0	0	0	0
3865	Perrydale School District 21	6/30/2020	Contribution	5.4	0.4	103,176	7,641	19,107	7,641	0	0	0	0	0
3865	Perrydale School District 21	6/30/2019	Proportion	5.3	0.0	(166,054)	0	(9,399)	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2019	Contribution	5.3	0.0	51,478	0	2,913	0	0	0	0	0	0
3887	Falls City School District	6/30/2024	Proportion	5.4	4.4	1,057,031	861,285	195,746	195,746	195,746	195,746	195,746	78,301	0
3887	Falls City School District	6/30/2024	Contribution	5.4	4.4	(192,243)	(156,642)	(35,601)	(35,601)	(35,601)	(35,601)	(35,601)	(14,238)	0
3887	Falls City School District	6/30/2023	Proportion	5.3	3.3	292,730	182,266	55,232	55,232	55,232	55,232	16,570	0	0
3887	Falls City School District	6/30/2023	Contribution	5.3	3.3	(112,535)	(70,069)	(21,233)	(21,233)	(21,233)	(21,233)	(6,370)	0	0
3887	Falls City School District	6/30/2022	Proportion	5.4	2.4	(73,686)	(32,748)	(13,646)	(13,646)	(13,646)	(5,456)	0	0	0
3887	Falls City School District	6/30/2022	Contribution	5.4	2.4	(167,713)	(74,539)	(31,058)	(31,058)	(31,058)	(12,423)	0	0	0
3887	Falls City School District	6/30/2021	Proportion	5.5	1.5	456,285	124,441	82,961	82,961	41,480	0	0	0	0
3887	Falls City School District	6/30/2021	Contribution	5.5	1.5	(398,237)	(108,609)	(72,407)	(72,407)	(36,202)	0	0	0	0
3887	Falls City School District	6/30/2020	Proportion	5.4	0.4	(188,966)	(13,996)	(34,994)	(13,996)	0	0	0	0	0
3887	Falls City School District	6/30/2020	Contribution	5.4	0.4	(141,656)	(10,491)	(26,233)	(10,491)	0	0	0	0	0
3887	Falls City School District	6/30/2019	Proportion	5.3	0.0	621,394	0	35,174	0	0	0	0	0	0
3887	Falls City School District	6/30/2019	Contribution	5.3	0.0	(181,817)	0	(10,292)	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2024	Proportion	5.4	4.4	(160,457)	(130,743)	(29,714)	(29,714)	(29,714)	(29,714)	(29,714)	(11,887)	0
3902	Tillamook Public Schools	6/30/2024	Contribution	5.4	4.4	(1,674,934)	(1,364,761)	(310,173)	(310,173)	(310,173)	(310,173)	(310,173)	(124,069)	0
3902	Tillamook Public Schools	6/30/2023	Proportion	5.3	3.3	6,712,473	4,179,465	1,266,504	1,266,504	1,266,504	1,266,504	379,953	0	0
3902	Tillamook Public Schools	6/30/2023	Contribution	5.3	3.3	(1,465,469)	(912,461)	(276,504)	(276,504)	(276,504)	(276,504)	(82,949)	0	0
3902	Tillamook Public Schools	6/30/2022	Proportion	5.4	2.4	(5,397,548)	(2,398,910)	(999,546)	(999,546)	(999,546)	(399,818)	0	0	0
3902	Tillamook Public Schools	6/30/2022	Contribution	5.4	2.4	(377,275)	(167,677)	(69,866)	(69,866)	(69,866)	(27,945)	0	0	0
3902	Tillamook Public Schools	6/30/2021	Proportion	5.5	1.5	(3,467,515)	(945,687)	(630,457)	(630,457)	(315,230)	0	0	0	0
3902	Tillamook Public Schools	6/30/2021	Contribution	5.5	1.5	11,009,270	3,002,530	2,001,685	2,001,685	1,000,845	0	0	0	0
3902	Tillamook Public Schools	6/30/2020	Proportion	5.4	0.4	(470,848)	(34,878)	(87,194)	(34,878)	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2020	Contribution	5.4	0.4	(979,355)	(72,545)	(181,362)	(72,545)	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2019	Proportion	5.3	0.0	2,623,193	0	148,483	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2019	Contribution	5.3	0.0	(1,266,998)	0	(71,718)	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2024	Proportion	5.4	4.4	248,893	202,802	46,091	46,091	46,091	46,091	46,091	18,438	0
3920	Neah-Kah-Nie School District	6/30/2024	Contribution	5.4	4.4	665,223	542,034	123,189	123,189	123,189	123,189	123,189	49,278	0
3920	Neah-Kah-Nie School District	6/30/2023	Proportion	5.3	3.3	(395,538)	(246,278)	(74,630)	(74,630)	(74,630)	(74,630)	(22,388)	0	0
3920	Neah-Kah-Nie School District	6/30/2023	Contribution	5.3	3.3	678,630	422,544	128,043	128,043	128,043	128,043	38,415	0	0
3920	Neah-Kah-Nie School District	6/30/2022	Proportion	5.4	2.4	(1,165,316)	(517,919)	(215,799)	(215,799)	(215,799)	(86,321)	0	0	0
3920	Neah-Kah-Nie School District	6/30/2022	Contribution	5.4	2.4	494,782	219,904	91,626	91,626	91,626	36,652	0	0	0
3920	Neah-Kah-Nie School District	6/30/2021	Proportion	5.5	1.5	(656,863)	(179,143)	(119,430)	(119,430)	(59,713)	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2021	Contribution	5.5	1.5	(947,640)	(258,448)	(172,298)	(172,298)	(86,150)	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2020	Proportion	5.4	0.4	(97,467)	(7,222)	(18,049)	(7,222)	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2020	Contribution	5.4	0.4	401,085	29,710	74,275	29,710	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2019	Proportion	5.3	0.0	(754,563)	0	(42,713)	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2019	Contribution	5.3	0.0	137,258	0	7,768	0	0	0	0	0	0
3927	Echo School District	6/30/2024	Proportion	5.4	4.4	212,794	173,388	39,406	39,406	39,406	39,406	39,406	15,764	0
3927	Echo School District	6/30/2024	Contribution	5.4	4.4	(180,287)	(146,901)	(33,386)	(33,386)	(33,386)	(33,386)	(33,386)	(13,357)	0
3927	Echo School District	6/30/2023	Proportion	5.3	3.3	796,238	495,770	150,234	150,234	150,234	150,234	45,068	0	0
3927	Echo School District	6/30/2023	Contribution	5.3	3.3	(119,324)	(74,296)	(22,514)	(22,514)	(22,514)	(22,514)	(6,754)	0	0
3927	Echo School District	6/30/2022	Proportion	5.4	2.4	(678,811)	(301,693)	(125,706)	(125,706)	(125,706)	(50,281)	0	0	0
3927	Echo School District	6/30/2022	Contribution	5.4	2.4	(45,342)	(20,151)	(8,397)	(8,397)	(8,397)	(3,357)	0	0	0
3927	Echo School District	6/30/2021	Proportion	5.5	1.5	(1,300,469)	(354,673)	(236,449)	(236,449)	(118,224)	0	0	0	0
3927	Echo School District	6/30/2021	Contribution	5.5	1.5	2,935,853	800,689	533,791	533,791	266,898	0	0	0	0
3927	Echo School District	6/30/2020	Proportion	5.4	0.4	(447,498)	(33,148)	(82,870)	(33,148)	0	0	0	0	0
3927	Echo School District	6/30/2020	Contribution	5.4	0.4	(6,877)	(507)	(1,274)	(507)	0	0	0	0	0
3927	Echo School District	6/30/2019	Proportion	5.3	0.0	118,244	0	6,694	0	0	0	0	0	0
3927	Echo School District	6/30/2019	Contribution	5.3	0.0	(111,633)	0	(6,318)	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2024	Proportion	5.4	4.4	1,315,889	1,072,206	243,683	243,683	243,683	243,683	243,683	97,474	0
3928	Umatilla School District 6R	6/30/2024	Contribution	5.4	4.4	(376,424)	(306,716)	(69,708)	(69,708)	(69,708)	(69,708)	(69,708)	(27,884)	0

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2023	Proportion	5.3	3.3	2,762,703	1,720,173	521,265	521,265	521,265	521,265	156,378	0	0
3928	Umatilla School District 6R	6/30/2023	Contribution	5.3	3.3	(155,212)	(96,642)	(29,285)	(29,285)	(29,285)	(29,285)	(8,787)	0	0
3928	Umatilla School District 6R	6/30/2022	Proportion	5.4	2.4	(1,499,871)	(666,609)	(277,754)	(277,754)	(277,754)	(111,101)	0	0	0
3928	Umatilla School District 6R	6/30/2022	Contribution	5.4	2.4	(36,463)	(16,207)	(6,752)	(6,752)	(6,752)	(2,703)	0	0	0
3928	Umatilla School District 6R	6/30/2021	Proportion	5.5	1.5	(5,547,053)	(1,512,833)	(1,008,555)	(1,008,555)	(504,278)	0	0	0	0
3928	Umatilla School District 6R	6/30/2021	Contribution	5.5	1.5	9,773,880	2,665,604	1,777,069	1,777,069	888,535	0	0	0	0
3928	Umatilla School District 6R	6/30/2020	Proportion	5.4	0.4	(734,485)	(54,405)	(136,016)	(54,405)	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2020	Contribution	5.4	0.4	81,108	6,008	15,020	6,008	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2019	Proportion	5.3	0.0	921,950	0	52,185	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2019	Contribution	5.3	0.0	(192,023)	0	(10,868)	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2024	Proportion	5.4	4.4	1,089,919	888,082	201,837	201,837	201,837	201,837	201,837	80,734	0
3931	Pendleton School District 16R	6/30/2024	Contribution	5.4	4.4	(3,170,365)	(2,583,260)	(587,105)	(587,105)	(587,105)	(587,105)	(587,105)	(234,840)	0
3931	Pendleton School District 16R	6/30/2023	Proportion	5.3	3.3	4,893,235	3,046,731	923,252	923,252	923,252	923,252	276,975	0	0
3931	Pendleton School District 16R	6/30/2023	Contribution	5.3	3.3	(2,532,297)	(1,576,713)	(477,792)	(477,792)	(477,792)	(477,792)	(143,337)	0	0
3931	Pendleton School District 16R	6/30/2022	Proportion	5.4	2.4	(3,453,385)	(1,534,837)	(639,516)	(639,516)	(639,516)	(255,805)	0	0	0
3931	Pendleton School District 16R	6/30/2022	Contribution	5.4	2.4	(1,585,452)	(704,646)	(293,602)	(293,602)	(293,602)	(117,442)	0	0	0
3931	Pendleton School District 16R	6/30/2021	Proportion	5.5	1.5	2,715,014	740,458	493,639	493,639	246,819	0	0	0	0
3931	Pendleton School District 16R	6/30/2021	Contribution	5.5	1.5	(3,755,209)	(1,024,149)	(682,765)	(682,765)	(341,384)	0	0	0	0
3931	Pendleton School District 16R	6/30/2020	Proportion	5.4	0.4	(2,577,648)	(190,938)	(477,342)	(190,938)	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2020	Contribution	5.4	0.4	(978,082)	(72,452)	(181,126)	(72,452)	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2019	Proportion	5.3	0.0	1,816,568	0	102,823	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2019	Contribution	5.3	0.0	(1,316,214)	0	(74,504)	0	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2024	Proportion	5.4	4.4	(323,039)	(263,217)	(59,822)	(59,822)	(59,822)	(59,822)	(59,822)	(23,929)	0
3935	Athena-Weston School District 29Rj	6/30/2024	Contribution	5.4	4.4	289,422	235,825	53,597	53,597	53,597	53,597	53,597	21,437	0
3935	Athena-Weston School District 29Rj	6/30/2023	Proportion	5.3	3.3	(224,037)	(139,495)	(42,271)	(42,271)	(42,271)	(42,271)	(12,682)	0	0
3935	Athena-Weston School District 29Rj	6/30/2023	Contribution	5.3	3.3	316,255	196,913	59,671	59,671	59,671	59,671	17,900	0	0
3935	Athena-Weston School District 29Rj	6/30/2022	Proportion	5.4	2.4	110,269	49,009	20,420	20,420	20,420	8,169	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2022	Contribution	5.4	2.4	227,101	100,933	42,056	42,056	42,056	16,821	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2021	Proportion	5.5	1.5	146,952	40,076	26,719	26,719	13,357	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2021	Contribution	5.5	1.5	(483,433)	(131,845)	(87,897)	(87,897)	(43,948)	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2020	Proportion	5.4	0.4	(62,382)	(4,622)	(11,552)	(4,622)	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2020	Contribution	5.4	0.4	264,999	19,629	49,074	19,629	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2019	Proportion	5.3	0.0	(490,468)	0	(27,763)	0	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2019	Contribution	5.3	0.0	40,996	0	2,321	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3942	Stanfield School District	6/30/2024	Proportion	5.4	4.4	(300,725)	(245,035)	(55,690)	(55,690)	(55,690)	(55,690)	(55,690)	(22,275)	0
3942	Stanfield School District	6/30/2024	Contribution	5.4	4.4	(293,611)	(239,239)	(54,372)	(54,372)	(54,372)	(54,372)	(54,372)	(21,751)	0
3942	Stanfield School District	6/30/2023	Proportion	5.3	3.3	817,633	509,093	154,270	154,270	154,270	154,270	46,283	0	0
3942	Stanfield School District	6/30/2023	Contribution	5.3	3.3	(347,884)	(216,608)	(65,638)	(65,638)	(65,638)	(65,638)	(19,694)	0	0
3942	Stanfield School District	6/30/2022	Proportion	5.4	2.4	(273,739)	(121,663)	(50,692)	(50,692)	(50,692)	(20,279)	0	0	0
3942	Stanfield School District	6/30/2022	Contribution	5.4	2.4	(183,845)	(81,710)	(34,045)	(34,045)	(34,045)	(13,620)	0	0	0
3942	Stanfield School District	6/30/2021	Proportion	5.5	1.5	158,979	43,359	28,905	28,905	14,454	0	0	0	0
3942	Stanfield School District	6/30/2021	Contribution	5.5	1.5	(599,397)	(163,473)	(108,981)	(108,981)	(54,492)	0	0	0	0
3942	Stanfield School District	6/30/2020	Proportion	5.4	0.4	(152,338)	(11,283)	(28,211)	(11,283)	0	0	0	0	0
3942	Stanfield School District	6/30/2020	Contribution	5.4	0.4	(150,123)	(11,118)	(27,801)	(11,118)	0	0	0	0	0
3942	Stanfield School District	6/30/2019	Proportion	5.3	0.0	273,688	0	15,493	0	0	0	0	0	0
3942	Stanfield School District	6/30/2019	Contribution	5.3	0.0	(267,604)	0	(15,149)	0	0	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2024	Proportion	5.4	4.4	104,293	84,979	19,314	19,314	19,314	19,314	19,314	7,723	0
3944	Ukiah School	6/30/2024	Contribution	5.4	4.4	70,891	57,763	13,128	13,128	13,128	13,128	13,128	5,251	0
3944	Ukiah School	6/30/2023	Proportion	5.3	3.3	(218,200)	(135,860)	(41,170)	(41,170)	(41,170)	(41,170)	(12,350)	0	0
3944	Ukiah School	6/30/2023	Contribution	5.3	3.3	71,443	44,483	13,480	13,480	13,480	13,480	4,043	0	0
3944	Ukiah School	6/30/2022	Proportion	5.4	2.4	(20,995)	(9,331)	(3,888)	(3,888)	(3,888)	(1,555)	0	0	0
3944	Ukiah School	6/30/2022	Contribution	5.4	2.4	24,405	10,848	4,519	4,519	4,519	1,810	0	0	0
3944	Ukiah School	6/30/2021	Proportion	5.5	1.5	(90,656)	(24,724)	(16,483)	(16,483)	(8,241)	0	0	0	0
3944	Ukiah School	6/30/2021	Contribution	5.5	1.5	(67,259)	(18,343)	(12,229)	(12,229)	(6,114)	0	0	0	0
3944	Ukiah School	6/30/2020	Proportion	5.4	0.4	(18,972)	(1,407)	(3,513)	(1,407)	0	0	0	0	0
3944	Ukiah School	6/30/2020	Contribution	5.4	0.4	30,931	2,291	5,728	2,291	0	0	0	0	0
3944	Ukiah School	6/30/2019	Proportion	5.3	0.0	(84,001)	0	(4,756)	0	0	0	0	0	0
3944	Ukiah School	6/30/2019	Contribution	5.3	0.0	18,568	0	1,053	0	0	0	0	0	0
3957	Helix School District	6/30/2024	Proportion	5.4	4.4	13,244	10,791	2,453	2,453	2,453	2,453	2,453	979	0
3957	Helix School District	6/30/2024	Contribution	5.4	4.4	44,318	36,111	8,207	8,207	8,207	8,207	8,207	3,283	0
3957	Helix School District	6/30/2023	Proportion	5.3	3.3	(123,517)	(76,907)	(23,305)	(23,305)	(23,305)	(23,305)	(6,992)	0	0
3957	Helix School District	6/30/2023	Contribution	5.3	3.3	168,548	104,944	31,802	31,802	31,802	31,802	9,538	0	0
3957	Helix School District	6/30/2022	Proportion	5.4	2.4	61,150	27,178	11,324	11,324	11,324	4,530	0	0	0
3957	Helix School District	6/30/2022	Contribution	5.4	2.4	98,821	43,921	18,300	18,300	18,300	7,321	0	0	0
3957	Helix School District	6/30/2021	Proportion	5.5	1.5	114,853	31,325	20,882	20,882	10,443	0	0	0	0
3957	Helix School District	6/30/2021	Contribution	5.5	1.5	(219,431)	(59,843)	(39,897)	(39,897)	(19,946)	0	0	0	0
3957	Helix School District	6/30/2020	Proportion	5.4	0.4	(267,793)	(19,838)	(49,591)	(19,838)	0	0	0	0	0
3957	Helix School District	6/30/2020	Contribution	5.4	0.4	90,404	6,699	16,741	6,699	0	0	0	0	0
3957	Helix School District	6/30/2019	Proportion	5.3	0.0	(159,406)	0	(9,021)	0	0	0	0	0	0
3957	Helix School District	6/30/2019	Contribution	5.3	0.0	(11,213)	0	(633)	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2024	Proportion	5.4	4.4	58,916	48,006	10,910	10,910	10,910	10,910	10,910	4,366	0
3958	Pilot Rock School District 2R	6/30/2024	Contribution	5.4	4.4	(131,081)	(106,807)	(24,274)	(24,274)	(24,274)	(24,274)	(24,274)	(9,711)	0
3958	Pilot Rock School District 2R	6/30/2023	Proportion	5.3	3.3	128,673	80,117	24,278	24,278	24,278	24,278	7,283	0	0
3958	Pilot Rock School District 2R	6/30/2023	Contribution	5.3	3.3	(117,897)	(73,407)	(22,245)	(22,245)	(22,245)	(22,245)	(6,672)	0	0
3958	Pilot Rock School District 2R	6/30/2022	Proportion	5.4	2.4	(124,343)	(55,265)	(23,026)	(23,026)	(23,026)	(9,213)	0	0	0
3958	Pilot Rock School District 2R	6/30/2022	Contribution	5.4	2.4	(152,428)	(67,747)	(28,227)	(28,227)	(28,227)	(11,293)	0	0	0
3958	Pilot Rock School District 2R	6/30/2021	Proportion	5.5	1.5	579,221	157,969	105,313	105,313	52,656	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2021	Contribution	5.5	1.5	(448,830)	(122,410)	(81,605)	(81,605)	(40,805)	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2020	Proportion	5.4	0.4	(452,455)	(33,515)	(83,788)	(33,515)	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2020	Contribution	5.4	0.4	(8,519)	(629)	(1,578)	(629)	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2019	Proportion	5.3	0.0	86,144	0	4,874	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2019	Contribution	5.3	0.0	(126,226)	0	(7,146)	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2024	Proportion	5.4	4.4	(906,905)	(738,960)	(167,945)	(167,945)	(167,945)	(167,945)	(167,945)	(67,180)	0
3965	La Grande Public Schools	6/30/2024	Contribution	5.4	4.4	(1,014,704)	(826,796)	(187,908)	(187,908)	(187,908)	(187,908)	(187,908)	(75,164)	0
3965	La Grande Public Schools	6/30/2023	Proportion	5.3	3.3	5,235,248	3,259,682	987,783	987,783	987,783	987,783	296,333	0	0
3965	La Grande Public Schools	6/30/2023	Contribution	5.3	3.3	(1,005,678)	(626,176)	(189,751)	(189,751)	(189,751)	(189,751)	(56,923)	0	0
3965	La Grande Public Schools	6/30/2022	Proportion	5.4	2.4	(3,246,045)	(1,442,688)	(601,119)	(601,119)	(601,119)	(240,450)	0	0	0
3965	La Grande Public Schools	6/30/2022	Contribution	5.4	2.4	(363,357)	(161,493)	(67,288)	(67,288)	(67,288)	(26,917)	0	0	0
3965	La Grande Public Schools	6/30/2021	Proportion	5.5	1.5	(8,148,450)	(2,222,306)	(1,481,536)	(1,481,536)	(740,770)	0	0	0	0
3965	La Grande Public Schools	6/30/2021	Contribution	5.5	1.5	18,008,751	4,911,479	3,274,318	3,274,318	1,637,161	0	0	0	0
3965	La Grande Public Schools	6/30/2020	Proportion	5.4	0.4	(402,812)	(29,837)	(74,595)	(29,837)	0	0	0	0	0
3965	La Grande Public Schools	6/30/2020	Contribution	5.4	0.4	(419,302)	(31,057)	(77,649)	(31,057)	0	0	0	0	0
3965	La Grande Public Schools	6/30/2019	Proportion	5.3	0.0	(2,424)	0	(139)	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2019	Contribution	5.3	0.0	(632,421)	0	(35,796)	0	0	0	0	0	0
3966	Union County School District	6/30/2024	Proportion	5.4	4.4	(51,823)	(42,226)	(9,597)	(9,597)	(9,597)	(9,597)	(9,597)	(3,838)	0
3966	Union County School District	6/30/2024	Contribution	5.4	4.4	(27,900)	(22,733)	(5,167)	(5,167)	(5,167)	(5,167)	(5,167)	(2,065)	0
3966	Union County School District	6/30/2023	Proportion	5.3	3.3	75,824	47,212	14,306	14,306	14,306	14,306	4,294	0	0
3966	Union County School District	6/30/2023	Contribution	5.3	3.3	(57,121)	(35,565)	(10,778)	(10,778)	(10,778)	(10,778)	(3,231)	0	0
3966	Union County School District	6/30/2022	Proportion	5.4	2.4	71,925	31,968	13,319	13,319	13,319	5,330	0	0	0
3966	Union County School District	6/30/2022	Contribution	5.4	2.4	(141,374)	(62,834)	(26,180)	(26,180)	(26,180)	(10,474)	0	0	0
3966	Union County School District	6/30/2021	Proportion	5.5	1.5	661,499	180,407	120,273	120,273	60,134	0	0	0	0
3966	Union County School District	6/30/2021	Contribution	5.5	1.5	(428,768)	(116,936)	(77,958)	(77,958)	(38,978)	0	0	0	0
3966	Union County School District	6/30/2020	Proportion	5.4	0.4	(722,940)	(53,550)	(133,878)	(53,550)	0	0	0	0	0
3966	Union County School District	6/30/2020	Contribution	5.4	0.4	66,061	4,891	12,234	4,891	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3966	Union County School District	6/30/2019	Proportion	5.3	0.0	438,344	0	24,814	0	0	0	0	0	0
3966	Union County School District	6/30/2019	Contribution	5.3	0.0	(165,202)	0	(9,352)	0	0	0	0	0	0
3967	North Powder School District	6/30/2024	Proportion	5.4	4.4	96,883	78,942	17,941	17,941	17,941	17,941	17,941	7,178	0
3967	North Powder School District	6/30/2024	Contribution	5.4	4.4	224,563	182,977	41,586	41,586	41,586	41,586	41,586	16,633	0
3967	North Powder School District	6/30/2023	Proportion	5.3	3.3	(587,098)	(365,552)	(110,773)	(110,773)	(110,773)	(110,773)	(33,233)	0	0
3967	North Powder School District	6/30/2023	Contribution	5.3	3.3	233,413	145,333	44,040	44,040	44,040	44,040	13,213	0	0
3967	North Powder School District	6/30/2022	Proportion	5.4	2.4	(44,305)	(19,690)	(8,205)	(8,205)	(8,205)	(3,280)	0	0	0
3967	North Powder School District	6/30/2022	Contribution	5.4	2.4	119,235	52,992	22,081	22,081	22,081	8,830	0	0	0
3967	North Powder School District	6/30/2021	Proportion	5.5	1.5	3,667	999	667	667	332	0	0	0	0
3967	North Powder School District	6/30/2021	Contribution	5.5	1.5	(244,909)	(66,793)	(44,529)	(44,529)	(22,264)	0	0	0	0
3967	North Powder School District	6/30/2020	Proportion	5.4	0.4	175,027	12,967	32,412	12,967	0	0	0	0	0
3967	North Powder School District	6/30/2020	Contribution	5.4	0.4	184,170	13,640	34,106	13,640	0	0	0	0	0
3967	North Powder School District	6/30/2019	Proportion	5.3	0.0	(232,990)	0	(13,190)	0	0	0	0	0	0
3967	North Powder School District	6/30/2019	Contribution	5.3	0.0	50,976	0	2,886	0	0	0	0	0	0
3969	Imbler School District	6/30/2024	Proportion	5.4	4.4	(384,831)	(313,566)	(71,265)	(71,265)	(71,265)	(71,265)	(71,265)	(28,506)	0
3969	Imbler School District	6/30/2024	Contribution	5.4	4.4	293,933	239,501	54,432	54,432	54,432	54,432	54,432	21,773	0
3969	Imbler School District	6/30/2023	Proportion	5.3	3.3	91,224	56,800	17,212	17,212	17,212	17,212	5,164	0	0
3969	Imbler School District	6/30/2023	Contribution	5.3	3.3	153,806	95,766	29,020	29,020	29,020	29,020	8,706	0	0
3969	Imbler School District	6/30/2022	Proportion	5.4	2.4	(451,126)	(200,500)	(83,542)	(83,542)	(83,542)	(33,416)	0	0	0
3969	Imbler School District	6/30/2022	Contribution	5.4	2.4	214,576	95,368	39,736	39,736	39,736	15,896	0	0	0
3969	Imbler School District	6/30/2021	Proportion	5.5	1.5	(305,675)	(83,367)	(55,577)	(55,577)	(27,790)	0	0	0	0
3969	Imbler School District	6/30/2021	Contribution	5.5	1.5	(344,589)	(93,977)	(62,653)	(62,653)	(31,324)	0	0	0	0
3969	Imbler School District	6/30/2020	Proportion	5.4	0.4	(19,103)	(1,413)	(3,538)	(1,413)	0	0	0	0	0
3969	Imbler School District	6/30/2020	Contribution	5.4	0.4	158,866	11,766	29,420	11,766	0	0	0	0	0
3969	Imbler School District	6/30/2019	Proportion	5.3	0.0	(374,417)	0	(21,192)	0	0	0	0	0	0
3969	Imbler School District	6/30/2019	Contribution	5.3	0.0	127,294	0	7,204	0	0	0	0	0	0
3970	Cove School District	6/30/2024	Proportion	5.4	4.4	148,052	120,635	27,417	27,417	27,417	27,417	27,417	10,967	0
3970	Cove School District	6/30/2024	Contribution	5.4	4.4	223,162	181,836	41,326	41,326	41,326	41,326	41,326	16,532	0
3970	Cove School District	6/30/2023	Proportion	5.3	3.3	(494,170)	(307,690)	(93,240)	(93,240)	(93,240)	(93,240)	(27,970)	0	0
3970	Cove School District	6/30/2023	Contribution	5.3	3.3	519,979	323,761	98,109	98,109	98,109	98,109	29,434	0	0
3970	Cove School District	6/30/2022	Proportion	5.4	2.4	501,227	222,767	92,820	92,820	92,820	37,127	0	0	0
3970	Cove School District	6/30/2022	Contribution	5.4	2.4	(14,962)	(6,649)	(2,771)	(2,771)	(2,771)	(1,107)	0	0	0
3970	Cove School District	6/30/2021	Proportion	5.5	1.5	(579,111)	(157,939)	(105,293)	(105,293)	(52,646)	0	0	0	0
3970	Cove School District	6/30/2021	Contribution	5.5	1.5	395,474	107,858	71,904	71,904	35,954	0	0	0	0
3970	Cove School District	6/30/2020	Proportion	5.4	0.4	(337,230)	(24,980)	(62,450)	(24,980)	0	0	0	0	0
3970	Cove School District	6/30/2020	Contribution	5.4	0.4	201,350	14,915	37,287	14,915	0	0	0	0	0
3970	Cove School District	6/30/2019	Proportion	5.3	0.0	104,685	0	5,925	0	0	0	0	0	0
3970	Cove School District	6/30/2019	Contribution	5.3	0.0	316,341	0	17,906	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2024	Proportion	5.4	4.4	(1,845,788)	(1,503,975)	(341,813)	(341,813)	(341,813)	(341,813)	(341,813)	(136,723)	0
3973	Elgin School District 23	6/30/2024	Contribution	5.4	4.4	545,755	444,689	101,066	101,066	101,066	101,066	101,066	40,425	0
3973	Elgin School District 23	6/30/2023	Proportion	5.3	3.3	555,450	345,846	104,802	104,802	104,802	104,802	31,440	0	0
3973	Elgin School District 23	6/30/2023	Contribution	5.3	3.3	191,417	119,185	36,116	36,116	36,116	36,116	10,837	0	0
3973	Elgin School District 23	6/30/2022	Proportion	5.4	2.4	(349,224)	(155,211)	(64,671)	(64,671)	(64,671)	(25,869)	0	0	0
3973	Elgin School District 23	6/30/2022	Contribution	5.4	2.4	138,922	61,744	25,726	25,726	25,726	10,292	0	0	0
3973	Elgin School District 23	6/30/2021	Proportion	5.5	1.5	413,649	112,813	75,209	75,209	37,604	0	0	0	0
3973	Elgin School District 23	6/30/2021	Contribution	5.5	1.5	(491,971)	(134,175)	(89,449)	(89,449)	(44,726)	0	0	0	0
3973	Elgin School District 23	6/30/2020	Proportion	5.4	0.4	(413,084)	(30,599)	(76,497)	(30,599)	0	0	0	0	0
3973	Elgin School District 23	6/30/2020	Contribution	5.4	0.4	220,330	16,320	40,802	16,320	0	0	0	0	0
3973	Elgin School District 23	6/30/2019	Proportion	5.3	0.0	(40,910)	0	(2,315)	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2019	Contribution	5.3	0.0	37,561	0	2,126	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2024	Proportion	5.4	4.4	(48,506)	(39,523)	(8,983)	(8,983)	(8,983)	(8,983)	(8,983)	(3,591)	0
3986	Joseph School District 6	6/30/2024	Contribution	5.4	4.4	56,175	45,772	10,403	10,403	10,403	10,403	10,403	4,160	0
3986	Joseph School District 6	6/30/2023	Proportion	5.3	3.3	(227,487)	(141,643)	(42,922)	(42,922)	(42,922)	(42,922)	(12,877)	0	0
3986	Joseph School District 6	6/30/2023	Contribution	5.3	3.3	160,595	99,993	30,301	30,301	30,301	30,301	9,090	0	0
3986	Joseph School District 6	6/30/2022	Proportion	5.4	2.4	4,089	1,818	757	757	757	304	0	0	0
3986	Joseph School District 6	6/30/2022	Contribution	5.4	2.4	198,603	88,269	36,778	36,778	36,778	14,713	0	0	0
3986	Joseph School District 6	6/30/2021	Proportion	5.5	1.5	(373,398)	(101,834)	(67,891)	(67,891)	(33,943)	0	0	0	0
3986	Joseph School District 6	6/30/2021	Contribution	5.5	1.5	(247,532)	(67,508)	(45,006)	(45,006)	(22,502)	0	0	0	0
3986	Joseph School District 6	6/30/2020	Proportion	5.4	0.4	127,830	9,470	23,672	9,470	0	0	0	0	0
3986	Joseph School District 6	6/30/2020	Contribution	5.4	0.4	74,224	5,499	13,745	5,499	0	0	0	0	0
3986	Joseph School District 6	6/30/2019	Proportion	5.3	0.0	(188,246)	0	(10,656)	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2019	Contribution	5.3	0.0	18,394	0	1,039	0	0	0	0	0	0
3990	Wallowa School	6/30/2024	Proportion	5.4	4.4	(20,541)	(16,737)	(3,804)	(3,804)	(3,804)	(3,804)	(3,804)	(1,521)	0
3990	Wallowa School	6/30/2024	Contribution	5.4	4.4	156,000	127,111	28,889	28,889	28,889	28,889	28,889	11,555	0
3990	Wallowa School	6/30/2023	Proportion	5.3	3.3	(338,973)	(211,059)	(63,957)	(63,957)	(63,957)	(63,957)	(19,188)	0	0
3990	Wallowa School	6/30/2023	Contribution	5.3	3.3	106,478	66,298	20,090	20,090	20,090	20,090	6,028	0	0
3990	Wallowa School	6/30/2022	Proportion	5.4	2.4	19,113	8,496	3,539	3,539	3,539	1,418	0	0	0
3990	Wallowa School	6/30/2022	Contribution	5.4	2.4	80,411	35,738	14,891	14,891	14,891	5,956	0	0	0
3990	Wallowa School	6/30/2021	Proportion	5.5	1.5	22,331	6,091	4,060	4,060	2,031	0	0	0	0
3990	Wallowa School	6/30/2021	Contribution	5.5	1.5	(228,419)	(62,295)	(41,531)	(41,531)	(20,764)	0	0	0	0

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2020	Proportion	5.4	0.4	(88,034)	(6,519)	(16,303)	(6,519)	0	0	0	0	0
3990	Wallowa School	6/30/2020	Contribution	5.4	0.4	102,506	7,591	18,983	7,591	0	0	0	0	0
3990	Wallowa School	6/30/2019	Proportion	5.3	0.0	(246,879)	0	(13,974)	0	0	0	0	0	0
3990	Wallowa School	6/30/2019	Contribution	5.3	0.0	78,882	0	4,467	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2024	Proportion	5.4	4.4	33,008	26,895	6,113	6,113	6,113	6,113	6,113	2,443	0
3993	Enterprise School District 21	6/30/2024	Contribution	5.4	4.4	60,985	49,691	11,294	11,294	11,294	11,294	11,294	4,515	0
3993	Enterprise School District 21	6/30/2023	Proportion	5.3	3.3	(696,609)	(433,737)	(131,436)	(131,436)	(131,436)	(131,436)	(39,429)	0	0
3993	Enterprise School District 21	6/30/2023	Contribution	5.3	3.3	239,897	149,369	45,264	45,264	45,264	45,264	13,577	0	0
3993	Enterprise School District 21	6/30/2022	Proportion	5.4	2.4	(62,305)	(27,691)	(11,538)	(11,538)	(11,538)	(4,615)	0	0	0
3993	Enterprise School District 21	6/30/2022	Contribution	5.4	2.4	77,888	34,616	14,424	14,424	14,424	5,768	0	0	0
3993	Enterprise School District 21	6/30/2021	Proportion	5.5	1.5	76,241	20,793	13,862	13,862	6,931	0	0	0	0
3993	Enterprise School District 21	6/30/2021	Contribution	5.5	1.5	(371,680)	(101,368)	(67,578)	(67,578)	(33,790)	0	0	0	0
3993	Enterprise School District 21	6/30/2020	Proportion	5.4	0.4	(194,275)	(14,390)	(35,977)	(14,390)	0	0	0	0	0
3993	Enterprise School District 21	6/30/2020	Contribution	5.4	0.4	173,445	12,850	32,119	12,850	0	0	0	0	0
3993	Enterprise School District 21	6/30/2019	Proportion	5.3	0.0	89,274	0	5,054	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2019	Contribution	5.3	0.0	167,518	0	9,483	0	0	0	0	0	0
4003	Troy School District 54	6/30/2024	Proportion	5.4	4.4	(7,706)	(6,279)	(1,427)	(1,427)	(1,427)	(1,427)	(1,427)	(571)	0
4003	Troy School District 54	6/30/2024	Contribution	5.4	4.4	7,963	6,488	1,475	1,475	1,475	1,475	1,475	588	0
4003	Troy School District 54	6/30/2023	Proportion	5.3	3.3	(39,940)	(24,868)	(7,536)	(7,536)	(7,536)	(7,536)	(2,260)	0	0
4003	Troy School District 54	6/30/2023	Contribution	5.3	3.3	2,242	1,396	423	423	423	423	127	0	0
4003	Troy School District 54	6/30/2022	Proportion	5.4	2.4	21,547	9,577	3,990	3,990	3,990	1,597	0	0	0
4003	Troy School District 54	6/30/2022	Contribution	5.4	2.4	(4,191)	(1,863)	(776)	(776)	(776)	(311)	0	0	0
4003	Troy School District 54	6/30/2021	Proportion	5.5	1.5	(780)	(212)	(142)	(142)	(70)	0	0	0	0
4003	Troy School District 54	6/30/2021	Contribution	5.5	1.5	(11,409)	(3,113)	(2,074)	(2,074)	(1,039)	0	0	0	0
4003	Troy School District 54	6/30/2020	Proportion	5.4	0.4	(4,588)	(338)	(850)	(338)	0	0	0	0	0
4003	Troy School District 54	6/30/2020	Contribution	5.4	0.4	2,714	199	503	199	0	0	0	0	0
4003	Troy School District 54	6/30/2019	Proportion	5.3	0.0	(9,695)	0	(550)	0	0	0	0	0	0
4003	Troy School District 54	6/30/2019	Contribution	5.3	0.0	2,149	0	124	0	0	0	0	0	0
4008	Chenowith School District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4012	Dufur Schools	6/30/2024	Proportion	5.4	4.4	(203,401)	(165,734)	(37,667)	(37,667)	(37,667)	(37,667)	(37,667)	(15,066)	0
4012	Dufur Schools	6/30/2024	Contribution	5.4	4.4	241,182	196,519	44,663	44,663	44,663	44,663	44,663	17,867	0
4012	Dufur Schools	6/30/2023	Proportion	5.3	3.3	(666,494)	(414,986)	(125,754)	(125,754)	(125,754)	(125,754)	(37,724)	0	0
4012	Dufur Schools	6/30/2023	Contribution	5.3	3.3	495,612	308,588	93,512	93,512	93,512	93,512	28,052	0	0
4012	Dufur Schools	6/30/2022	Proportion	5.4	2.4	539,951	239,978	99,991	99,991	99,991	39,996	0	0	0
4012	Dufur Schools	6/30/2022	Contribution	5.4	2.4	(36,589)	(16,261)	(6,776)	(6,776)	(6,776)	(2,709)	0	0	0
4012	Dufur Schools	6/30/2021	Proportion	5.5	1.5	(336,495)	(91,771)	(61,181)	(61,181)	(30,590)	0	0	0	0
4012	Dufur Schools	6/30/2021	Contribution	5.5	1.5	(225,822)	(61,586)	(41,059)	(41,059)	(20,527)	0	0	0	0
4012	Dufur Schools	6/30/2020	Proportion	5.4	0.4	299,335	22,175	55,432	22,175	0	0	0	0	0
4012	Dufur Schools	6/30/2020	Contribution	5.4	0.4	166,234	12,314	30,784	12,314	0	0	0	0	0
4012	Dufur Schools	6/30/2019	Proportion	5.3	0.0	(164,430)	0	(9,305)	0	0	0	0	0	0
4012	Dufur Schools	6/30/2019	Contribution	5.3	0.0	232,652	0	13,167	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2024	Proportion	5.4	4.4	(103,495)	(84,329)	(19,166)	(19,166)	(19,166)	(19,166)	(19,166)	(7,665)	0
4034	Gaston Public Schools	6/30/2024	Contribution	5.4	4.4	(484,195)	(394,529)	(89,666)	(89,666)	(89,666)	(89,666)	(89,666)	(35,865)	0
4034	Gaston Public Schools	6/30/2023	Proportion	5.3	3.3	973,143	605,919	183,612	183,612	183,612	183,612	55,083	0	0
4034	Gaston Public Schools	6/30/2023	Contribution	5.3	3.3	(416,823)	(259,531)	(78,646)	(78,646)	(78,646)	(78,646)	(23,593)	0	0
4034	Gaston Public Schools	6/30/2022	Proportion	5.4	2.4	(145,721)	(64,766)	(26,985)	(26,985)	(26,985)	(10,796)	0	0	0
4034	Gaston Public Schools	6/30/2022	Contribution	5.4	2.4	(266,092)	(118,264)	(49,276)	(49,276)	(49,276)	(19,712)	0	0	0
4034	Gaston Public Schools	6/30/2021	Proportion	5.5	1.5	324,870	88,602	59,067	59,067	29,535	0	0	0	0
4034	Gaston Public Schools	6/30/2021	Contribution	5.5	1.5	(619,702)	(169,010)	(112,673)	(112,673)	(56,337)	0	0	0	0
4034	Gaston Public Schools	6/30/2020	Proportion	5.4	0.4	(988,409)	(73,214)	(183,039)	(73,214)	0	0	0	0	0
4034	Gaston Public Schools	6/30/2020	Contribution	5.4	0.4	(19,866)	(1,471)	(3,679)	(1,471)	0	0	0	0	0
4034	Gaston Public Schools	6/30/2019	Proportion	5.3	0.0	(186,217)	0	(10,542)	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2019	Contribution	5.3	0.0	(224,438)	0	(12,703)	0	0	0	0	0	0
4035	Banks School District	6/30/2024	Proportion	5.4	4.4	(258,038)	(210,253)	(47,785)	(47,785)	(47,785)	(47,785)	(47,785)	(19,113)	0
4035	Banks School District	6/30/2024	Contribution	5.4	4.4	126,686	103,226	23,460	23,460	23,460	23,460	23,460	9,386	0
4035	Banks School District	6/30/2023	Proportion	5.3	3.3	504,747	314,277	95,235	95,235	95,235	95,235	28,572	0	0
4035	Banks School District	6/30/2023	Contribution	5.3	3.3	150,063	93,435	28,314	28,314	28,314	28,314	8,493	0	0
4035	Banks School District	6/30/2022	Proportion	5.4	2.4	(265,473)	(117,987)	(49,162)	(49,162)	(49,162)	(19,663)	0	0	0
4035	Banks School District	6/30/2022	Contribution	5.4	2.4	202,168	89,851	37,439	37,439	37,439	14,973	0	0	0
4035	Banks School District	6/30/2021	Proportion	5.5	1.5	(770,603)	(210,163)	(140,110)	(140,110)	(70,053)	0	0	0	0
4035	Banks School District	6/30/2021	Contribution	5.5	1.5	(782,561)	(213,425)	(142,284)	(142,284)	(71,141)	0	0	0	0
4035	Banks School District	6/30/2020	Proportion	5.4	0.4	(529,452)	(39,217)	(98,047)	(39,217)	0	0	0	0	0
4035	Banks School District	6/30/2020	Contribution	5.4	0.4	93,737	6,942	17,359	6,942	0	0	0	0	0
4035	Banks School District	6/30/2019	Proportion	5.3	0.0	(317,641)	0	(17,981)	0	0	0	0	0	0
4035	Banks School District	6/30/2019	Contribution	5.3	0.0	(67,153)	0	(3,803)	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4062	Beaverton School District	6/30/2024	Proportion	5.4	4.4	(31,509,029)	(25,674,024)	(5,835,005)	(5,835,005)	(5,835,005)	(5,835,005)	(5,835,005)	(2,334,004)	0
4062	Beaverton School District	6/30/2024	Contribution	5.4	4.4	(2,500,636)	(2,037,555)	(463,081)	(463,081)	(463,081)	(463,081)	(463,081)	(185,231)	0
4062	Beaverton School District	6/30/2023	Proportion	5.3	3.3	39,069,492	24,326,288	7,371,602	7,371,602	7,371,602	7,371,602	2,211,482	0	0
4062	Beaverton School District	6/30/2023	Contribution	5.3	3.3	(5,433,272)	(3,382,980)	(1,025,146)	(1,025,146)	(1,025,146)	(1,025,146)	(307,542)	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +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	2.4	(26,845,352)	(11,931,269)	(4,971,361)	(4,971,361)	(4,971,361)	(1,988,547)	0	0	0
4062	Beaverton School District	6/30/2022	Contribution	5.4	2.4	5,999,009	2,666,225	1,110,928	1,110,928	1,110,928	444,369	0	0	0
4062	Beaverton School District	6/30/2021	Proportion	5.5	1.5	(16,924,897)	(4,615,881)	(3,077,254)	(3,077,254)	(1,538,627)	0	0	0	0
4062	Beaverton School District	6/30/2021	Contribution	5.5	1.5	(43,663,958)	(11,908,354)	(7,938,901)	(7,938,901)	(3,969,453)	0	0	0	0
4062	Beaverton School District	6/30/2020	Proportion	5.4	0.4	(41,371,602)	(3,064,562)	(7,661,408)	(3,064,562)	0	0	0	0	0
4062	Beaverton School District	6/30/2020	Contribution	5.4	0.4	2,681,731	198,646	496,617	198,646	0	0	0	0	0
4062	Beaverton School District	6/30/2019	Proportion	5.3	0.0	2,622,824	0	148,464	0	0	0	0	0	0
4062	Beaverton School District	6/30/2019	Contribution	5.3	0.0	(8,553,571)	0	(484,166)	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4109	Spray School District 1	6/30/2024	Proportion	5.4	4.4	(248,500)	(202,481)	(46,019)	(46,019)	(46,019)	(46,019)	(46,019)	(18,405)	0
4109	Spray School District 1	6/30/2024	Contribution	5.4	4.4	88,572	72,170	16,402	16,402	16,402	16,402	16,402	6,562	0
4109	Spray School District 1	6/30/2023	Proportion	5.3	3.3	147,116	91,600	27,758	27,758	27,758	27,758	8,326	0	0
4109	Spray School District 1	6/30/2023	Contribution	5.3	3.3	51,256	31,914	9,671	9,671	9,671	9,671	2,901	0	0
4109	Spray School District 1	6/30/2022	Proportion	5.4	2.4	(12,886)	(5,728)	(2,386)	(2,386)	(2,386)	(956)	0	0	0
4109	Spray School District 1	6/30/2022	Contribution	5.4	2.4	84,284	37,460	15,608	15,608	15,608	6,244	0	0	0
4109	Spray School District 1	6/30/2021	Proportion	5.5	1.5	188,242	51,338	34,226	34,226	17,112	0	0	0	0
4109	Spray School District 1	6/30/2021	Contribution	5.5	1.5	(27,688)	(7,552)	(5,034)	(5,034)	(2,518)	0	0	0	0
4109	Spray School District 1	6/30/2020	Proportion	5.4	0.4	(6,999)	(519)	(1,296)	(519)	0	0	0	0	0
4109	Spray School District 1	6/30/2020	Contribution	5.4	0.4	85,087	6,302	15,757	6,302	0	0	0	0	0
4109	Spray School District 1	6/30/2019	Proportion	5.3	0.0	(20,812)	0	(1,177)	0	0	0	0	0	0
4109	Spray School District 1	6/30/2019	Contribution	5.3	0.0	30,541	0	1,731	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2024	Proportion	5.4	4.4	264,018	215,126	48,892	48,892	48,892	48,892	48,892	19,558	0
4114	Fossil School District 21J	6/30/2024	Contribution	5.4	4.4	189,659	154,537	35,122	35,122	35,122	35,122	35,122	14,049	0
4114	Fossil School District 21J	6/30/2023	Proportion	5.3	3.3	136,322	84,880	25,721	25,721	25,721	25,721	7,717	0	0
4114	Fossil School District 21J	6/30/2023	Contribution	5.3	3.3	142,622	88,802	26,910	26,910	26,910	26,910	8,072	0	0
4114	Fossil School District 21J	6/30/2022	Proportion	5.4	2.4	50,986	22,660	9,442	9,442	9,442	3,776	0	0	0
4114	Fossil School District 21J	6/30/2022	Contribution	5.4	2.4	144,180	64,080	26,700	26,700	26,700	10,680	0	0	0
4114	Fossil School District 21J	6/30/2021	Proportion	5.5	1.5	(179,307)	(48,903)	(32,601)	(32,601)	(16,302)	0	0	0	0
4114	Fossil School District 21J	6/30/2021	Contribution	5.5	1.5	(46,885)	(12,785)	(8,525)	(8,525)	(4,260)	0	0	0	0
4114	Fossil School District 21J	6/30/2020	Proportion	5.4	0.4	47,692	3,532	8,832	3,532	0	0	0	0	0
4114	Fossil School District 21J	6/30/2020	Contribution	5.4	0.4	91,515	6,780	16,947	6,780	0	0	0	0	0
4114	Fossil School District 21J	6/30/2019	Proportion	5.3	0.0	(131,262)	0	(7,432)	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2019	Contribution	5.3	0.0	41,544	0	2,354	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2024	Proportion	5.4	4.4	5,219,857	4,253,217	966,640	966,640	966,640	966,640	966,640	386,657	0
4135	Newberg School District 29Jt	6/30/2024	Contribution	5.4	4.4	(3,070,776)	(2,502,114)	(568,662)	(568,662)	(568,662)	(568,662)	(568,662)	(227,466)	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4135	Newberg School District 29Jt	6/30/2023	Proportion	5.3	3.3	(1,947,504)	(1,212,596)	(367,454)	(367,454)	(367,454)	(367,454)	(110,234)	0	0
4135	Newberg School District 29Jt	6/30/2023	Contribution	5.3	3.3	(1,763,903)	(1,098,279)	(332,812)	(332,812)	(332,812)	(332,812)	(99,843)	0	0
4135	Newberg School District 29Jt	6/30/2022	Proportion	5.4	2.4	(4,307,028)	(1,914,234)	(797,598)	(797,598)	(797,598)	(319,038)	0	0	0
4135	Newberg School District 29Jt	6/30/2022	Contribution	5.4	2.4	(2,160,346)	(960,154)	(400,064)	(400,064)	(400,064)	(160,026)	0	0	0
4135	Newberg School District 29Jt	6/30/2021	Proportion	5.5	1.5	5,811,361	1,584,917	1,056,611	1,056,611	528,306	0	0	0	0
4135	Newberg School District 29Jt	6/30/2021	Contribution	5.5	1.5	(6,009,442)	(1,638,938)	(1,092,626)	(1,092,626)	(546,312)	0	0	0	0
4135	Newberg School District 29Jt	6/30/2020	Proportion	5.4	0.4	(2,196,601)	(162,711)	(406,778)	(162,711)	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2020	Contribution	5.4	0.4	(76,828)	(5,693)	(14,227)	(5,693)	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2019	Proportion	5.3	0.0	(4,550,555)	0	(257,580)	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2019	Contribution	5.3	0.0	(1,215,220)	0	(68,785)	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2024	Proportion	5.4	4.4	(5,435,195)	(4,428,677)	(1,006,518)	(1,006,518)	(1,006,518)	(1,006,518)	(1,006,518)	(402,605)	0
4142	McMinnville Schools	6/30/2024	Contribution	5.4	4.4	(459,128)	(374,104)	(85,024)	(85,024)	(85,024)	(85,024)	(85,024)	(34,008)	0
4142	McMinnville Schools	6/30/2023	Proportion	5.3	3.3	2,582,554	1,608,006	487,274	487,274	487,274	487,274	146,184	0	0
4142	McMinnville Schools	6/30/2023	Contribution	5.3	3.3	(1,157,328)	(720,600)	(218,364)	(218,364)	(218,364)	(218,364)	(65,508)	0	0
4142	McMinnville Schools	6/30/2022	Proportion	5.4	2.4	(1,486,866)	(660,828)	(275,346)	(275,346)	(275,346)	(110,136)	0	0	0
4142	McMinnville Schools	6/30/2022	Contribution	5.4	2.4	(320,055)	(142,248)	(59,269)	(59,269)	(59,269)	(23,710)	0	0	0
4142	McMinnville Schools	6/30/2021	Proportion	5.5	1.5	699,682	190,822	127,215	127,215	63,607	0	0	0	0
4142	McMinnville Schools	6/30/2021	Contribution	5.5	1.5	(6,586,365)	(1,796,281)	(1,197,521)	(1,197,521)	(598,760)	0	0	0	0
4142	McMinnville Schools	6/30/2020	Proportion	5.4	0.4	(6,244,416)	(462,551)	(1,156,373)	(462,551)	0	0	0	0	0
4142	McMinnville Schools	6/30/2020	Contribution	5.4	0.4	800,086	59,266	148,164	59,266	0	0	0	0	0
4142	McMinnville Schools	6/30/2019	Proportion	5.3	0.0	(1,893,325)	0	(107,170)	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2019	Contribution	5.3	0.0	(1,535,786)	0	(86,931)	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2024	Proportion	5.4	4.4	(1,644,767)	(1,340,181)	(304,586)	(304,586)	(304,586)	(304,586)	(304,586)	(121,837)	0
4144	Sheridan School District 48J	6/30/2024	Contribution	5.4	4.4	502,307	409,287	93,020	93,020	93,020	93,020	93,020	37,207	0
4144	Sheridan School District 48J	6/30/2023	Proportion	5.3	3.3	(397,671)	(247,607)	(75,032)	(75,032)	(75,032)	(75,032)	(22,511)	0	0
4144	Sheridan School District 48J	6/30/2023	Contribution	5.3	3.3	291,543	181,527	55,008	55,008	55,008	55,008	16,503	0	0
4144	Sheridan School District 48J	6/30/2022	Proportion	5.4	2.4	1,455,139	646,729	269,470	269,470	269,470	107,789	0	0	0
4144	Sheridan School District 48J	6/30/2022	Contribution	5.4	2.4	(8,819)	(3,920)	(1,633)	(1,633)	(1,633)	(654)	0	0	0
4144	Sheridan School District 48J	6/30/2021	Proportion	5.5	1.5	380,829	103,861	69,242	69,242	34,619	0	0	0	0
4144	Sheridan School District 48J	6/30/2021	Contribution	5.5	1.5	(362,003)	(98,727)	(65,819)	(65,819)	(32,908)	0	0	0	0
4144	Sheridan School District 48J	6/30/2020	Proportion	5.4	0.4	(983,851)	(72,876)	(182,195)	(72,876)	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2020	Contribution	5.4	0.4	348,715	25,830	64,577	25,830	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2019	Proportion	5.3	0.0	(1,702,639)	0	(96,374)	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2019	Contribution	5.3	0.0	525,140	0	29,725	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2024	Proportion	5.4	4.4	379,745	309,422	70,323	70,323	70,323	70,323	70,323	28,130	0
4166	Yamhill-Carlton School District 1	6/30/2024	Contribution	5.4	4.4	(741,953)	(604,554)	(137,399)	(137,399)	(137,399)	(137,399)	(137,399)	(54,958)	0
4166	Yamhill-Carlton School District 1	6/30/2023	Proportion	5.3	3.3	3,052,912	1,900,870	576,021	576,021	576,021	576,021	172,807	0	0
4166	Yamhill-Carlton School District 1	6/30/2023	Contribution	5.3	3.3	(584,402)	(363,872)	(110,265)	(110,265)	(110,265)	(110,265)	(33,077)	0	0
4166	Yamhill-Carlton School District 1	6/30/2022	Proportion	5.4	2.4	(2,161,154)	(960,512)	(400,214)	(400,214)	(400,214)	(160,084)	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2022	Contribution	5.4	2.4	(96,238)	(42,772)	(17,822)	(17,822)	(17,822)	(7,128)	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2021	Proportion	5.5	1.5	715,154	195,042	130,028	130,028	65,014	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2021	Contribution	5.5	1.5	(734,083)	(200,203)	(133,470)	(133,470)	(66,733)	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2020	Proportion	5.4	0.4	(522,776)	(38,726)	(96,810)	(38,726)	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2020	Contribution	5.4	0.4	(226,620)	(16,785)	(41,967)	(16,785)	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2019	Proportion	5.3	0.0	595,264	0	33,694	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2019	Contribution	5.3	0.0	(394,940)	0	(22,355)	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4203	Victor Point School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2024	Proportion	5.4	4.4	78,073	63,615	14,458	14,458	14,458	14,458	14,458	5,783	0
4219	Grant County Education Service District	6/30/2024	Contribution	5.4	4.4	98,762	80,473	18,289	18,289	18,289	18,289	18,289	7,317	0
4219	Grant County Education Service District	6/30/2023	Proportion	5.3	3.3	191,849	119,453	36,198	36,198	36,198	36,198	10,859	0	0
4219	Grant County Education Service District	6/30/2023	Contribution	5.3	3.3	80,746	50,276	15,235	15,235	15,235	15,235	4,571	0	0
4219	Grant County Education Service District	6/30/2022	Proportion	5.4	2.4	35,400	15,732	6,556	6,556	6,556	2,620	0	0	0
4219	Grant County Education Service District	6/30/2022	Contribution	5.4	2.4	76,615	34,051	14,188	14,188	14,188	5,675	0	0	0
4219	Grant County Education Service District	6/30/2021	Proportion	5.5	1.5	303,985	82,905	55,270	55,270	27,635	0	0	0	0
4219	Grant County Education Service District	6/30/2021	Contribution	5.5	1.5	(34,342)	(9,366)	(6,244)	(6,244)	(3,122)	0	0	0	0
4219	Grant County Education Service District	6/30/2020	Proportion	5.4	0.4	(253,918)	(18,808)	(47,022)	(18,808)	0	0	0	0	0
4219	Grant County Education Service District	6/30/2020	Contribution	5.4	0.4	102,825	7,615	19,042	7,615	0	0	0	0	0
4219	Grant County Education Service District	6/30/2019	Proportion	5.3	0.0	(338,744)	0	(19,174)	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2019	Contribution	5.3	0.0	334,208	0	18,918	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2024	Proportion	5.4	4.4	(73,357)	(59,772)	(13,585)	(13,585)	(13,585)	(13,585)	(13,585)	(5,432)	0
4220	Jefferson County Education Service District	6/30/2024	Contribution	5.4	4.4	112,195	91,418	20,777	20,777	20,777	20,777	20,777	8,310	0
4220	Jefferson County Education Service District	6/30/2023	Proportion	5.3	3.3	11,016	6,860	2,078	2,078	2,078	2,078	626	0	0
4220	Jefferson County Education Service District	6/30/2023	Contribution	5.3	3.3	77,896	48,502	14,697	14,697	14,697	14,697	4,411	0	0
4220	Jefferson County Education Service District	6/30/2022	Proportion	5.4	2.4	(134,612)	(59,828)	(24,928)	(24,928)	(24,928)	(9,972)	0	0	0
4220	Jefferson County Education Service District	6/30/2022	Contribution	5.4	2.4	17,692	7,864	3,276	3,276	3,276	1,312	0	0	0
4220	Jefferson County Education Service District	6/30/2021	Proportion	5.5	1.5	(897,142)	(244,674)	(163,117)	(163,117)	(81,557)	0	0	0	0
4220	Jefferson County Education Service District	6/30/2021	Contribution	5.5	1.5	2,205,985	601,633	401,088	401,088	200,545	0	0	0	0
4220	Jefferson County Education Service District	6/30/2020	Proportion	5.4	0.4	(154,087)	(11,412)	(28,535)	(11,412)	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2020	Contribution	5.4	0.4	161,896	11,991	29,981	11,991	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2019	Proportion	5.3	0.0	(229,302)	0	(12,977)	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2019	Contribution	5.3	0.0	1,630	0	90	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2024	Proportion	5.4	4.4	1,976,091	1,610,148	365,943	365,943	365,943	365,943	365,943	146,376	0
4223	InterMountain Education Service District	6/30/2024	Contribution	5.4	4.4	(1,253,114)	(1,021,056)	(232,058)	(232,058)	(232,058)	(232,058)	(232,058)	(92,824)	0
4223	InterMountain Education Service District	6/30/2023	Proportion	5.3	3.3	4,407,354	2,744,202	831,576	831,576	831,576	831,576	249,474	0	0
4223	InterMountain Education Service District	6/30/2023	Contribution	5.3	3.3	(715,938)	(445,772)	(135,083)	(135,083)	(135,083)	(135,083)	(40,523)	0	0
4223	InterMountain Education Service District	6/30/2022	Proportion	5.4	2.4	(1,745,098)	(775,600)	(323,166)	(323,166)	(323,166)	(129,268)	0	0	0
4223	InterMountain Education Service District	6/30/2022	Contribution	5.4	2.4	(349,445)	(155,309)	(64,712)	(64,712)	(64,712)	(25,885)	0	0	0
4223	InterMountain Education Service District	6/30/2021	Proportion	5.5	1.5	(6,272,650)	(1,710,722)	(1,140,482)	(1,140,482)	(570,240)	0	0	0	0
4223	InterMountain Education Service District	6/30/2021	Contribution	5.5	1.5	12,342,976	3,366,268	2,244,177	2,244,177	1,122,091	0	0	0	0
4223	InterMountain Education Service District	6/30/2020	Proportion	5.4	0.4	(886,160)	(65,640)	(164,104)	(65,640)	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2020	Contribution	5.4	0.4	(86,258)	(6,388)	(15,974)	(6,388)	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4223	InterMountain Education Service District	6/30/2019	Proportion	5.3	0.0	692,559	0	39,199	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2019	Contribution	5.3	0.0	(557,033)	0	(31,528)	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2024	Proportion	5.4	4.4	126,185	102,817	23,368	23,368	23,368	23,368	23,368	9,345	0
4224	Wallowa County Region 18	6/30/2024	Contribution	5.4	4.4	109,246	89,015	20,231	20,231	20,231	20,231	20,231	8,091	0
4224	Wallowa County Region 18	6/30/2023	Proportion	5.3	3.3	129,109	80,389	24,360	24,360	24,360	24,360	7,309	0	0
4224	Wallowa County Region 18	6/30/2023	Contribution	5.3	3.3	183,763	114,419	34,672	34,672	34,672	34,672	10,403	0	0
4224	Wallowa County Region 18	6/30/2022	Proportion	5.4	2.4	(142,024)	(63,121)	(26,301)	(26,301)	(26,301)	(10,519)	0	0	0
4224	Wallowa County Region 18	6/30/2022	Contribution	5.4	2.4	81,862	36,382	15,160	15,160	15,160	6,062	0	0	0
4224	Wallowa County Region 18	6/30/2021	Proportion	5.5	1.5	(214,129)	(58,397)	(38,933)	(38,933)	(19,464)	0	0	0	0
4224	Wallowa County Region 18	6/30/2021	Contribution	5.5	1.5	(168,199)	(45,871)	(30,582)	(30,582)	(15,289)	0	0	0	0
4224	Wallowa County Region 18	6/30/2020	Proportion	5.4	0.4	58,270	4,315	10,791	4,315	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2020	Contribution	5.4	0.4	80,282	5,947	14,867	5,947	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2019	Proportion	5.3	0.0	(162,298)	0	(9,188)	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2019	Contribution	5.3	0.0	31,392	0	1,777	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2024	Proportion	5.4	4.4	(139,676)	(113,810)	(25,866)	(25,866)	(25,866)	(25,866)	(25,866)	(10,346)	0
4226	North Central Education Service District	6/30/2024	Contribution	5.4	4.4	333,109	271,422	61,687	61,687	61,687	61,687	61,687	24,674	0
4226	North Central Education Service District	6/30/2023	Proportion	5.3	3.3	209,583	130,495	39,544	39,544	39,544	39,544	11,863	0	0
4226	North Central Education Service District	6/30/2023	Contribution	5.3	3.3	146,481	91,205	27,638	27,638	27,638	27,638	8,291	0	0
4226	North Central Education Service District	6/30/2022	Proportion	5.4	2.4	232,343	103,265	43,026	43,026	43,026	17,213	0	0	0
4226	North Central Education Service District	6/30/2022	Contribution	5.4	2.4	155,742	69,219	28,841	28,841	28,841	11,537	0	0	0
4226	North Central Education Service District	6/30/2021	Proportion	5.5	1.5	(14,161)	(3,861)	(2,575)	(2,575)	(1,286)	0	0	0	0
4226	North Central Education Service District	6/30/2021	Contribution	5.5	1.5	146	38	27	27	11	0	0	0	0
4226	North Central Education Service District	6/30/2020	Proportion	5.4	0.4	52,120	3,860	9,652	3,860	0	0	0	0	0
4226	North Central Education Service District	6/30/2020	Contribution	5.4	0.4	80,777	5,982	14,959	5,982	0	0	0	0	0
4226	North Central Education Service District	6/30/2019	Proportion	5.3	0.0	(188,231)	0	(10,656)	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2019	Contribution	5.3	0.0	161	0	11	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2024	Proportion	5.4	4.4	1,497,859	1,220,478	277,381	277,381	277,381	277,381	277,381	110,954	0
4232	South Coast Education Service District Region 7	6/30/2024	Contribution	5.4	4.4	210,804	171,766	39,038	39,038	39,038	39,038	39,038	15,614	0
4232	South Coast Education Service District Region 7	6/30/2023	Proportion	5.3	3.3	(884,649)	(550,819)	(166,915)	(166,915)	(166,915)	(166,915)	(50,074)	0	0
4232	South Coast Education Service District Region 7	6/30/2023	Contribution	5.3	3.3	654,356	407,430	123,463	123,463	123,463	123,463	37,041	0	0
4232	South Coast Education Service District Region 7	6/30/2022	Proportion	5.4	2.4	(339,437)	(150,860)	(62,859)	(62,859)	(62,859)	(25,142)	0	0	0
4232	South Coast Education Service District Region 7	6/30/2022	Contribution	5.4	2.4	378,655	168,292	70,121	70,121	70,121	28,050	0	0	0
4232	South Coast Education Service District Region 7	6/30/2021	Proportion	5.5	1.5	271,500	74,044	49,364	49,364	24,680	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2021	Contribution	5.5	1.5	(882,081)	(240,569)	(160,378)	(160,378)	(80,191)	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4232	South Coast Education Service District Region 7	6/30/2020	Proportion	5.4	0.4	(996)	(76)	(184)	(76)	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2020	Contribution	5.4	0.4	432,995	32,075	80,184	32,075	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2019	Proportion	5.3	0.0	521,555	0	29,520	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2019	Contribution	5.3	0.0	77,077	0	4,362	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2024	Proportion	5.4	4.4	434,106	353,716	80,390	80,390	80,390	80,390	80,390	32,156	0
4237	Douglas Education Service District	6/30/2024	Contribution	5.4	4.4	413,853	337,214	76,639	76,639	76,639	76,639	76,639	30,658	0
4237	Douglas Education Service District	6/30/2023	Proportion	5.3	3.3	(1,261,969)	(785,755)	(238,107)	(238,107)	(238,107)	(238,107)	(71,434)	0	0
4237	Douglas Education Service District	6/30/2023	Contribution	5.3	3.3	609,347	379,405	114,971	114,971	114,971	114,971	34,492	0	0
4237	Douglas Education Service District	6/30/2022	Proportion	5.4	2.4	1,666,494	740,664	308,610	308,610	308,610	123,444	0	0	0
4237	Douglas Education Service District	6/30/2022	Contribution	5.4	2.4	(92,513)	(41,117)	(17,132)	(17,132)	(17,132)	(6,853)	0	0	0
4237	Douglas Education Service District	6/30/2021	Proportion	5.5	1.5	1,482,490	404,314	269,544	269,544	134,770	0	0	0	0
4237	Douglas Education Service District	6/30/2021	Contribution	5.5	1.5	(2,092,368)	(570,644)	(380,431)	(380,431)	(190,213)	0	0	0	0
4237	Douglas Education Service District	6/30/2020	Proportion	5.4	0.4	(14,949)	(1,109)	(2,768)	(1,109)	0	0	0	0	0
4237	Douglas Education Service District	6/30/2020	Contribution	5.4	0.4	564,275	41,800	104,495	41,800	0	0	0	0	0
4237	Douglas Education Service District	6/30/2019	Proportion	5.3	0.0	(517,046)	0	(29,266)	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2019	Contribution	5.3	0.0	(216,720)	0	(12,265)	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2024	Proportion	5.4	4.4	2,896,755	2,360,319	536,436	536,436	536,436	536,436	536,436	214,575	0
4238	Multnomah Education Service District	6/30/2024	Contribution	5.4	4.4	(3,011,466)	(2,453,787)	(557,679)	(557,679)	(557,679)	(557,679)	(557,679)	(223,071)	0
4238	Multnomah Education Service District	6/30/2023	Proportion	5.3	3.3	15,870,831	9,881,839	2,994,496	2,994,496	2,994,496	2,994,496	898,351	0	0
4238	Multnomah Education Service District	6/30/2023	Contribution	5.3	3.3	(2,332,014)	(1,452,008)	(440,003)	(440,003)	(440,003)	(440,003)	(131,999)	0	0
4238	Multnomah Education Service District	6/30/2022	Proportion	5.4	2.4	(11,647,996)	(5,176,888)	(2,157,036)	(2,157,036)	(2,157,036)	(862,816)	0	0	0
4238	Multnomah Education Service District	6/30/2022	Contribution	5.4	2.4	605,095	268,930	112,055	112,055	112,055	44,820	0	0	0
4238	Multnomah Education Service District	6/30/2021	Proportion	5.5	1.5	(21,781,500)	(5,940,408)	(3,960,273)	(3,960,273)	(1,980,135)	0	0	0	0
4238	Multnomah Education Service District	6/30/2021	Contribution	5.5	1.5	60,155,741	16,406,113	10,937,407	10,937,407	5,468,706	0	0	0	0
4238	Multnomah Education Service District	6/30/2020	Proportion	5.4	0.4	2,345,532	173,742	434,358	173,742	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2020	Contribution	5.4	0.4	(1,214,365)	(89,955)	(224,882)	(89,955)	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2019	Proportion	5.3	0.0	5,078,543	0	287,463	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2019	Contribution	5.3	0.0	(1,877,781)	0	(106,291)	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2024	Proportion	5.4	4.4	339,761	276,842	62,919	62,919	62,919	62,919	62,919	25,166	0
4252	High Desert Education Service District	6/30/2024	Contribution	5.4	4.4	(44,095)	(35,929)	(8,166)	(8,166)	(8,166)	(8,166)	(8,166)	(3,265)	0
4252	High Desert Education Service District	6/30/2023	Proportion	5.3	3.3	3,185,362	1,983,338	601,012	601,012	601,012	601,012	180,302	0	0
4252	High Desert Education Service District	6/30/2023	Contribution	5.3	3.3	122,158	76,060	23,049	23,049	23,049	23,049	6,913	0	0
4252	High Desert Education Service District	6/30/2022	Proportion	5.4	2.4	993,365	441,497	183,956	183,956	183,956	73,585	0	0	0
4252	High Desert Education Service District	6/30/2022	Contribution	5.4	2.4	378,741	168,330	70,137	70,137	70,137	28,056	0	0	0
4252	High Desert Education Service District	6/30/2021	Proportion	5.5	1.5	(2,095,694)	(571,554)	(381,035)	(381,035)	(190,519)	0	0	0	0
4252	High Desert Education Service District	6/30/2021	Contribution	5.5	1.5	(1,603,896)	(437,428)	(291,617)	(291,617)	(145,811)	0	0	0	0
4252	High Desert Education Service District	6/30/2020	Proportion	5.4	0.4	(743,297)	(55,057)	(137,648)	(55,057)	0	0	0	0	0
4252	High Desert Education Service District	6/30/2020	Contribution	5.4	0.4	(150,472)	(11,147)	(27,865)	(11,147)	0	0	0	0	0
4252	High Desert Education Service District	6/30/2019	Proportion	5.3	0.0	1,970	0	110	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2019	Contribution	5.3	0.0	15,570	0	880	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2024	Proportion	5.4	4.4	(351,976)	(286,795)	(65,181)	(65,181)	(65,181)	(65,181)	(65,181)	(26,071)	0
4254	Willamette Education Service District	6/30/2024	Contribution	5.4	4.4	(1,669,489)	(1,360,324)	(309,165)	(309,165)	(309,165)	(309,165)	(309,165)	(123,664)	0
4254	Willamette Education Service District	6/30/2023	Proportion	5.3	3.3	4,980,922	3,101,328	939,797	939,797	939,797	939,797	281,937	0	0
4254	Willamette Education Service District	6/30/2023	Contribution	5.3	3.3	(1,637,764)	(1,019,740)	(309,012)	(309,012)	(309,012)	(309,012)	(92,704)	0	0
4254	Willamette Education Service District	6/30/2022	Proportion	5.4	2.4	2,499,153	1,110,735	462,806	462,806	462,806	185,123	0	0	0
4254	Willamette Education Service District	6/30/2022	Contribution	5.4	2.4	(1,690,862)	(751,493)	(313,123)	(313,123)	(313,123)	(125,247)	0	0	0
4254	Willamette Education Service District	6/30/2021	Proportion	5.5	1.5	2,150,816	586,588	391,057	391,057	195,531	0	0	0	0
4254	Willamette Education Service District	6/30/2021	Contribution	5.5	1.5	(3,926,904)	(1,070,972)	(713,983)	(713,983)	(356,989)	0	0	0	0
4254	Willamette Education Service District	6/30/2020	Proportion	5.4	0.4	(356,800)	(26,430)	(66,074)	(26,430)	0	0	0	0	0
4254	Willamette Education Service District	6/30/2020	Contribution	5.4	0.4	(1,079,684)	(79,979)	(199,941)	(79,979)	0	0	0	0	0
4254	Willamette Education Service District	6/30/2019	Proportion	5.3	0.0	4,212,683	0	238,453	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2019	Contribution	5.3	0.0	(1,556,491)	0	(88,101)	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2024	Proportion	5.4	4.4	4,389,912	3,576,965	812,947	812,947	812,947	812,947	812,947	325,177	0
4258	Hermiston School District 8R	6/30/2024	Contribution	5.4	4.4	(2,230,499)	(1,817,444)	(413,055)	(413,055)	(413,055)	(413,055)	(413,055)	(165,224)	0
4258	Hermiston School District 8R	6/30/2023	Proportion	5.3	3.3	13,353,592	8,314,500	2,519,546	2,519,546	2,519,546	2,519,546	755,862	0	0
4258	Hermiston School District 8R	6/30/2023	Contribution	5.3	3.3	(1,327,394)	(826,490)	(250,452)	(250,452)	(250,452)	(250,452)	(75,134)	0	0
4258	Hermiston School District 8R	6/30/2022	Proportion	5.4	2.4	(8,586,299)	(3,816,134)	(1,590,055)	(1,590,055)	(1,590,055)	(636,024)	0	0	0
4258	Hermiston School District 8R	6/30/2022	Contribution	5.4	2.4	936,327	416,145	173,394	173,394	173,394	69,357	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4258	Hermiston School District 8R	6/30/2021	Proportion	5.5	1.5	(28,428,630)	(7,753,262)	(5,168,842)	(5,168,842)	(2,584,420)	0	0	0	0
4258	Hermiston School District 8R	6/30/2021	Contribution	5.5	1.5	63,555,387	17,333,287	11,555,525	11,555,525	5,777,762	0	0	0	0
4258	Hermiston School District 8R	6/30/2020	Proportion	5.4	0.4	(1,354,830)	(100,360)	(250,894)	(100,360)	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2020	Contribution	5.4	0.4	421,626	31,231	78,079	31,231	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2019	Proportion	5.3	0.0	892,079	0	50,494	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2019	Contribution	5.3	0.0	(812,003)	0	(45,963)	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2024	Proportion	5.4	4.4	849,736	692,377	157,359	157,359	157,359	157,359	157,359	62,941	0
4259	Clackamas Education Service District	6/30/2024	Contribution	5.4	4.4	(632,501)	(515,371)	(117,130)	(117,130)	(117,130)	(117,130)	(117,130)	(46,851)	0
4259	Clackamas Education Service District	6/30/2023	Proportion	5.3	3.3	4,283,204	2,666,900	808,152	808,152	808,152	808,152	242,444	0	0
4259	Clackamas Education Service District	6/30/2023	Contribution	5.3	3.3	(463,492)	(288,590)	(87,451)	(87,451)	(87,451)	(87,451)	(26,237)	0	0
4259	Clackamas Education Service District	6/30/2022	Proportion	5.4	2.4	(18,567)	(8,253)	(3,438)	(3,438)	(3,438)	(1,377)	0	0	0
4259	Clackamas Education Service District	6/30/2022	Contribution	5.4	2.4	(109,931)	(48,857)	(20,358)	(20,358)	(20,358)	(8,141)	0	0	0
4259	Clackamas Education Service District	6/30/2021	Proportion	5.5	1.5	(69,732)	(19,016)	(12,679)	(12,679)	(6,337)	0	0	0	0
4259	Clackamas Education Service District	6/30/2021	Contribution	5.5	1.5	(3,058,910)	(834,250)	(556,165)	(556,165)	(278,085)	0	0	0	0
4259	Clackamas Education Service District	6/30/2020	Proportion	5.4	0.4	1,024,447	75,887	189,712	75,887	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2020	Contribution	5.4	0.4	(102,695)	(7,605)	(19,018)	(7,605)	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2019	Proportion	5.3	0.0	903,563	0	51,143	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2019	Contribution	5.3	0.0	(964,500)	0	(54,595)	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2024	Proportion	5.4	4.4	(6,011,358)	(4,898,144)	(1,113,214)	(1,113,214)	(1,113,214)	(1,113,214)	(1,113,214)	(445,288)	0
4260	Greater Albany School District 8J	6/30/2024	Contribution	5.4	4.4	(668,350)	(544,581)	(123,769)	(123,769)	(123,769)	(123,769)	(123,769)	(49,505)	0
4260	Greater Albany School District 8J	6/30/2023	Proportion	5.3	3.3	(33,290)	(20,728)	(6,281)	(6,281)	(6,281)	(6,281)	(1,885)	0	0
4260	Greater Albany School District 8J	6/30/2023	Contribution	5.3	3.3	(882,530)	(549,500)	(166,515)	(166,515)	(166,515)	(166,515)	(49,955)	0	0
4260	Greater Albany School District 8J	6/30/2022	Proportion	5.4	2.4	(1,386,370)	(616,165)	(256,735)	(256,735)	(256,735)	(102,695)	0	0	0
4260	Greater Albany School District 8J	6/30/2022	Contribution	5.4	2.4	(490,111)	(217,828)	(90,761)	(90,761)	(90,761)	(36,306)	0	0	0
4260	Greater Albany School District 8J	6/30/2021	Proportion	5.5	1.5	(705,077)	(192,293)	(128,196)	(128,196)	(64,097)	0	0	0	0
4260	Greater Albany School District 8J	6/30/2021	Contribution	5.5	1.5	(9,275,120)	(2,529,580)	(1,686,385)	(1,686,385)	(843,195)	0	0	0	0
4260	Greater Albany School District 8J	6/30/2020	Proportion	5.4	0.4	(3,736,956)	(276,811)	(692,029)	(276,811)	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2020	Contribution	5.4	0.4	290,330	21,505	53,765	21,505	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2019	Proportion	5.3	0.0	(117,091)	0	(6,626)	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2019	Contribution	5.3	0.0	(1,859,157)	0	(105,237)	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2024	Proportion	5.4	4.4	2,025,670	1,650,546	375,124	375,124	375,124	375,124	375,124	150,050	0
4268	Lake Oswego School District	6/30/2024	Contribution	5.4	4.4	(2,208,328)	(1,799,378)	(408,950)	(408,950)	(408,950)	(408,950)	(408,950)	(163,578)	0
4268	Lake Oswego School District	6/30/2023	Proportion	5.3	3.3	6,846,933	4,263,185	1,291,874	1,291,874	1,291,874	1,291,874	387,563	0	0
4268	Lake Oswego School District	6/30/2023	Contribution	5.3	3.3	(1,780,409)	(1,108,557)	(335,926)	(335,926)	(335,926)	(335,926)	(100,779)	0	0
4268	Lake Oswego School District	6/30/2022	Proportion	5.4	2.4	(6,596,105)	(2,931,602)	(1,221,501)	(1,221,501)	(1,221,501)	(488,600)	0	0	0
4268	Lake Oswego School District	6/30/2022	Contribution	5.4	2.4	(398,929)	(177,301)	(73,876)	(73,876)	(73,876)	(29,549)	0	0	0
4268	Lake Oswego School District	6/30/2021	Proportion	5.5	1.5	1,162,668	317,092	211,394	211,394	105,698	0	0	0	0
4268	Lake Oswego School District	6/30/2021	Contribution	5.5	1.5	(9,428,877)	(2,571,513)	(1,714,341)	(1,714,341)	(857,172)	0	0	0	0
4268	Lake Oswego School District	6/30/2020	Proportion	5.4	0.4	2,035,296	150,761	376,907	150,761	0	0	0	0	0
4268	Lake Oswego School District	6/30/2020	Contribution	5.4	0.4	(1,271,190)	(94,160)	(235,406)	(94,160)	0	0	0	0	0
4268	Lake Oswego School District	6/30/2019	Proportion	5.3	0.0	3,524,533	0	199,503	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2019	Contribution	5.3	0.0	(2,357,352)	0	(133,437)	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2024	Proportion	5.4	4.4	3,954,443	3,222,139	732,304	732,304	732,304	732,304	732,304	292,923	0
4270	Silver Falls School District	6/30/2024	Contribution	5.4	4.4	(2,152,401)	(1,753,808)	(398,593)	(398,593)	(398,593)	(398,593)	(398,593)	(159,436)	0
4270	Silver Falls School District	6/30/2023	Proportion	5.3	3.3	8,437,870	5,253,768	1,592,051	1,592,051	1,592,051	1,592,051	477,615	0	0
4270	Silver Falls School District	6/30/2023	Contribution	5.3	3.3	(1,145,947)	(713,515)	(216,216)	(216,216)	(216,216)	(216,216)	(64,867)	0	0
4270	Silver Falls School District	6/30/2022	Proportion	5.4	2.4	(7,908,290)	(3,514,796)	(1,464,498)	(1,464,498)	(1,464,498)	(585,800)	0	0	0
4270	Silver Falls School District	6/30/2022	Contribution	5.4	2.4	(40,780)	(18,124)	(7,552)	(7,552)	(7,552)	(3,020)	0	0	0
4270	Silver Falls School District	6/30/2021	Proportion	5.5	1.5	(14,932,277)	(4,072,441)	(2,714,959)	(2,714,959)	(1,357,482)	0	0	0	0
4270	Silver Falls School District	6/30/2021	Contribution	5.5	1.5	32,831,170	8,953,954	5,969,304	5,969,304	2,984,650	0	0	0	0
4270	Silver Falls School District	6/30/2020	Proportion	5.4	0.4	(1,090,471)	(80,776)	(201,939)	(80,776)	0	0	0	0	0
4270	Silver Falls School District	6/30/2020	Contribution	5.4	0.4	252,378	18,693	46,737	18,693	0	0	0	0	0
4270	Silver Falls School District	6/30/2019	Proportion	5.3	0.0	(621,234)	0	(35,164)	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2019	Contribution	5.3	0.0	(603,204)	0	(34,144)	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2024	Proportion	5.4	4.4	(352,784)	(287,454)	(65,330)	(65,330)	(65,330)	(65,330)	(65,330)	(26,134)	0
4271	Malheur Education Service District Region 14	6/30/2024	Contribution	5.4	4.4	556,259	453,248	103,011	103,011	103,011	103,011	103,011	41,204	0
4271	Malheur Education Service District Region 14	6/30/2023	Proportion	5.3	3.3	371,452	231,282	70,085	70,085	70,085	70,085	21,027	0	0
4271	Malheur Education Service District Region 14	6/30/2023	Contribution	5.3	3.3	345,508	215,128	65,190	65,190	65,190	65,190	19,558	0	0
4271	Malheur Education Service District Region 14	6/30/2022	Proportion	5.4	2.4	982,870	436,831	182,013	182,013	182,013	72,805	0	0	0
4271	Malheur Education Service District Region 14	6/30/2022	Contribution	5.4	2.4	277,473	123,321	51,384	51,384	51,384	20,553	0	0	0
4271	Malheur Education Service District Region 14	6/30/2021	Proportion	5.5	1.5	210,546	57,422	38,281	38,281	19,141	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2021	Contribution	5.5	1.5	(164,200)	(44,780)	(29,855)	(29,855)	(14,925)	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2020	Proportion	5.4	0.4	(484,152)	(35,862)	(89,658)	(35,862)	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2020	Contribution	5.4	0.4	136,480	10,110	25,274	10,110	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2019	Proportion	5.3	0.0	(360,656)	0	(20,416)	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2019	Contribution	5.3	0.0	27,320	0	1,545	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2024	Proportion	5.4	4.4	(322,863)	(263,074)	(59,789)	(59,789)	(59,789)	(59,789)	(59,789)	(23,918)	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2024	Contribution	5.4	4.4	1,431,273	1,166,222	265,051	265,051	265,051	265,051	265,051	106,018	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2023	Proportion	5.3	3.3	(1,624,843)	(1,011,695)	(306,574)	(306,574)	(306,574)	(306,574)	(91,973)	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2023	Contribution	5.3	3.3	1,306,718	813,616	246,551	246,551	246,551	246,551	73,963	0	0

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4272	Linn-Benton-Lincoln Education Service District	6/30/2022	Proportion	5.4	2.4	777,891	345,729	144,054	144,054	144,054	57,621	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2022	Contribution	5.4	2.4	948,175	421,411	175,588	175,588	175,588	70,235	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2021	Proportion	5.5	1.5	(555,453)	(151,489)	(100,991)	(100,991)	(50,498)	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2021	Contribution	5.5	1.5	(1,737,188)	(473,780)	(315,852)	(315,852)	(157,928)	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2020	Proportion	5.4	0.4	(1,026,853)	(76,063)	(190,158)	(76,063)	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2020	Contribution	5.4	0.4	1,063,267	78,762	196,901	78,762	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2019	Proportion	5.3	0.0	(1,098,680)	0	(62,190)	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2019	Contribution	5.3	0.0	256,407	0	14,512	0	0	0	0	0	0
4273	Double O School District	6/30/2024	Proportion	5.4	4.4	79,984	65,172	14,812	14,812	14,812	14,812	14,812	5,924	0
4273	Double O School District	6/30/2024	Contribution	5.4	4.4	2,842	2,316	526	526	526	526	526	212	0
4273	Double O School District	6/30/2023	Proportion	5.3	3.3	(49,323)	(30,711)	(9,306)	(9,306)	(9,306)	(9,306)	(2,793)	0	0
4273	Double O School District	6/30/2023	Contribution	5.3	3.3	16,515	10,283	3,116	3,116	3,116	3,116	935	0	0
4273	Double O School District	6/30/2022	Proportion	5.4	2.4	(33,747)	(15,000)	(6,249)	(6,249)	(6,249)	(2,502)	0	0	0
4273	Double O School District	6/30/2022	Contribution	5.4	2.4	4,518	2,007	837	837	837	333	0	0	0
4273	Double O School District	6/30/2021	Proportion	5.5	1.5	(21,813)	(5,949)	(3,966)	(3,966)	(1,983)	0	0	0	0
4273	Double O School District	6/30/2021	Contribution	5.5	1.5	(9,208)	(2,512)	(1,674)	(1,674)	(838)	0	0	0	0
4273	Double O School District	6/30/2020	Proportion	5.4	0.4	37,548	2,783	6,953	2,783	0	0	0	0	0
4273	Double O School District	6/30/2020	Contribution	5.4	0.4	9,319	689	1,726	689	0	0	0	0	0
4273	Double O School District	6/30/2019	Proportion	5.3	0.0	(16,680)	0	(945)	0	0	0	0	0	0
4273	Double O School District	6/30/2019	Contribution	5.3	0.0	1,582	0	92	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2024	Proportion	5.4	4.4	1,318,385	1,074,240	244,145	244,145	244,145	244,145	244,145	97,660	0
4276	Lane County Education Service District	6/30/2024	Contribution	5.4	4.4	237,578	193,582	43,996	43,996	43,996	43,996	43,996	17,598	0
4276	Lane County Education Service District	6/30/2023	Proportion	5.3	3.3	133,015	82,821	25,097	25,097	25,097	25,097	7,530	0	0
4276	Lane County Education Service District	6/30/2023	Contribution	5.3	3.3	444,377	276,687	83,845	83,845	83,845	83,845	25,152	0	0
4276	Lane County Education Service District	6/30/2022	Proportion	5.4	2.4	1,788,348	794,820	331,176	331,176	331,176	132,468	0	0	0
4276	Lane County Education Service District	6/30/2022	Contribution	5.4	2.4	(29,099)	(12,932)	(5,389)	(5,389)	(5,389)	(2,154)	0	0	0
4276	Lane County Education Service District	6/30/2021	Proportion	5.5	1.5	401,393	109,469	72,981	72,981	36,488	0	0	0	0
4276	Lane County Education Service District	6/30/2021	Contribution	5.5	1.5	(1,489,257)	(406,161)	(270,774)	(270,774)	(135,387)	0	0	0	0
4276	Lane County Education Service District	6/30/2020	Proportion	5.4	0.4	850,535	63,005	157,506	63,005	0	0	0	0	0
4276	Lane County Education Service District	6/30/2020	Contribution	5.4	0.4	185,516	13,741	34,355	13,741	0	0	0	0	0
4276	Lane County Education Service District	6/30/2019	Proportion	5.3	0.0	(571,596)	0	(32,356)	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2019	Contribution	5.3	0.0	(134,594)	0	(7,619)	0	0	0	0	0	0
4277	Mitchell School	6/30/2024	Proportion	5.4	4.4	133,014	108,382	24,632	24,632	24,632	24,632	24,632	9,854	0
4277	Mitchell School	6/30/2024	Contribution	5.4	4.4	44,543	36,294	8,249	8,249	8,249	8,249	8,249	3,298	0
4277	Mitchell School	6/30/2023	Proportion	5.3	3.3	4,293	2,673	810	810	810	810	243	0	0
4277	Mitchell School	6/30/2023	Contribution	5.3	3.3	106,202	66,126	20,038	20,038	20,038	20,038	6,012	0	0
4277	Mitchell School	6/30/2022	Proportion	5.4	2.4	(181,174)	(80,521)	(33,551)	(33,551)	(33,551)	(13,419)	0	0	0
4277	Mitchell School	6/30/2022	Contribution	5.4	2.4	22,225	9,877	4,116	4,116	4,116	1,645	0	0	0
4277	Mitchell School	6/30/2021	Proportion	5.5	1.5	(207,957)	(56,717)	(37,810)	(37,810)	(18,907)	0	0	0	0
4277	Mitchell School	6/30/2021	Contribution	5.5	1.5	(112,462)	(30,670)	(20,448)	(20,448)	(10,222)	0	0	0	0
4277	Mitchell School	6/30/2020	Proportion	5.4	0.4	109,977	8,147	20,366	8,147	0	0	0	0	0
4277	Mitchell School	6/30/2020	Contribution	5.4	0.4	10,062	747	1,863	747	0	0	0	0	0
4277	Mitchell School	6/30/2019	Proportion	5.3	0.0	306,514	0	17,349	0	0	0	0	0	0
4277	Mitchell School	6/30/2019	Contribution	5.3	0.0	33,616	0	1,901	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2024	Proportion	5.4	4.4	(1,130,008)	(920,747)	(209,261)	(209,261)	(209,261)	(209,261)	(209,261)	(83,703)	0
4279	St Helens School District 502	6/30/2024	Contribution	5.4	4.4	(2,899,843)	(2,362,835)	(537,008)	(537,008)	(537,008)	(537,008)	(537,008)	(214,803)	0
4279	St Helens School District 502	6/30/2023	Proportion	5.3	3.3	6,262,944	3,899,568	1,181,688	1,181,688	1,181,688	1,181,688	354,504	0	0
4279	St Helens School District 502	6/30/2023	Contribution	5.3	3.3	(2,643,877)	(1,646,187)	(498,845)	(498,845)	(498,845)	(498,845)	(149,652)	0	0
4279	St Helens School District 502	6/30/2022	Proportion	5.4	2.4	(2,695,784)	(1,198,127)	(499,219)	(499,219)	(499,219)	(199,689)	0	0	0
4279	St Helens School District 502	6/30/2022	Contribution	5.4	2.4	(1,326,340)	(589,483)	(245,619)	(245,619)	(245,619)	(98,245)	0	0	0
4279	St Helens School District 502	6/30/2021	Proportion	5.5	1.5	915,046	249,558	166,372	166,372	83,186	0	0	0	0
4279	St Helens School District 502	6/30/2021	Contribution	5.5	1.5	(3,426,471)	(934,491)	(622,995)	(622,995)	(311,496)	0	0	0	0
4279	St Helens School District 502	6/30/2020	Proportion	5.4	0.4	(289,415)	(21,440)	(53,595)	(21,440)	0	0	0	0	0
4279	St Helens School District 502	6/30/2020	Contribution	5.4	0.4	(1,104,044)	(81,779)	(204,453)	(81,779)	0	0	0	0	0
4279	St Helens School District 502	6/30/2019	Proportion	5.3	0.0	1,448,273	0	81,978	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2019	Contribution	5.3	0.0	(1,413,635)	0	(80,015)	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2024	Proportion	5.4	4.4	(2,229,337)	(1,816,497)	(412,840)	(412,840)	(412,840)	(412,840)	(412,840)	(165,137)	0
4280	Northwest Regional Education Service District	6/30/2024	Contribution	5.4	4.4	3,255,875	2,652,935	602,940	602,940	602,940	602,940	602,940	241,175	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4280	Northwest Regional Education Service District	6/30/2023	Proportion	5.3	3.3	1,081,148	673,168	203,990	203,990	203,990	203,990	61,198	0	0
4280	Northwest Regional Education Service District	6/30/2023	Contribution	5.3	3.3	3,053,977	1,901,533	576,222	576,222	576,222	576,222	172,867	0	0
4280	Northwest Regional Education Service District	6/30/2022	Proportion	5.4	2.4	2,292,079	1,018,702	424,459	424,459	424,459	169,784	0	0	0
4280	Northwest Regional Education Service District	6/30/2022	Contribution	5.4	2.4	2,229,552	990,912	412,880	412,880	412,880	165,152	0	0	0
4280	Northwest Regional Education Service District	6/30/2021	Proportion	5.5	1.5	(1,832,891)	(499,879)	(333,253)	(333,253)	(166,626)	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2021	Contribution	5.5	1.5	(4,278,159)	(1,166,771)	(777,847)	(777,847)	(388,924)	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2020	Proportion	5.4	0.4	267,329	19,804	49,505	19,804	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2020	Contribution	5.4	0.4	1,931,403	143,068	357,667	143,068	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2019	Proportion	5.3	0.0	(1,507,126)	0	(85,311)	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2019	Contribution	5.3	0.0	609,858	0	34,518	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2024	Proportion	5.4	4.4	3,217,855	2,621,956	595,899	595,899	595,899	595,899	595,899	238,360	0
4286	Southern Oregon Education Service District	6/30/2024	Contribution	5.4	4.4	1,694,626	1,380,806	313,820	313,820	313,820	313,820	313,820	125,526	0
4286	Southern Oregon Education Service District	6/30/2023	Proportion	5.3	3.3	(171,653)	(106,879)	(32,387)	(32,387)	(32,387)	(32,387)	(9,718)	0	0
4286	Southern Oregon Education Service District	6/30/2023	Contribution	5.3	3.3	2,958,657	1,842,183	558,237	558,237	558,237	558,237	167,472	0	0
4286	Southern Oregon Education Service District	6/30/2022	Proportion	5.4	2.4	184,715	82,097	34,206	34,206	34,206	13,685	0	0	0
4286	Southern Oregon Education Service District	6/30/2022	Contribution	5.4	2.4	276,875	123,056	51,273	51,273	51,273	20,510	0	0	0
4286	Southern Oregon Education Service District	6/30/2021	Proportion	5.5	1.5	(1,899,729)	(518,109)	(345,405)	(345,405)	(172,704)	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2021	Contribution	5.5	1.5	(673,801)	(183,765)	(122,509)	(122,509)	(61,256)	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2020	Proportion	5.4	0.4	(3,031,880)	(224,585)	(561,459)	(224,585)	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2020	Contribution	5.4	0.4	438,159	32,454	81,141	32,454	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2019	Proportion	5.3	0.0	(1,900,521)	0	(107,576)	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2019	Contribution	5.3	0.0	(852,892)	0	(48,277)	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2024	Proportion	5.4	4.4	(11,251,769)	(9,168,108)	(2,083,661)	(2,083,661)	(2,083,661)	(2,083,661)	(2,083,661)	(833,464)	0
4288	Medford School District 549C	6/30/2024	Contribution	5.4	4.4	2,921,222	2,380,255	540,967	540,967	540,967	540,967	540,967	216,387	0
4288	Medford School District 549C	6/30/2023	Proportion	5.3	3.3	(8,417,149)	(5,240,867)	(1,588,141)	(1,588,141)	(1,588,141)	(1,588,141)	(476,444)	0	0
4288	Medford School District 549C	6/30/2023	Contribution	5.3	3.3	1,855,830	1,155,516	350,157	350,157	350,157	350,157	105,045	0	0
4288	Medford School District 549C	6/30/2022	Proportion	5.4	2.4	(1,711,000)	(760,444)	(316,852)	(316,852)	(316,852)	(126,740)	0	0	0
4288	Medford School District 549C	6/30/2022	Contribution	5.4	2.4	108,840	48,372	20,156	20,156	20,156	8,060	0	0	0
4288	Medford School District 549C	6/30/2021	Proportion	5.5	1.5	10,749,503	2,931,683	1,954,455	1,954,455	977,228	0	0	0	0
4288	Medford School District 549C	6/30/2021	Contribution	5.5	1.5	(11,796,114)	(3,217,122)	(2,144,748)	(2,144,748)	(1,072,374)	0	0	0	0
4288	Medford School District 549C	6/30/2020	Proportion	5.4	0.4	(6,255,994)	(463,409)	(1,158,517)	(463,409)	0	0	0	0	0
4288	Medford School District 549C	6/30/2020	Contribution	5.4	0.4	3,926,238	290,833	727,081	290,833	0	0	0	0	0
4288	Medford School District 549C	6/30/2019	Proportion	5.3	0.0	(6,358,497)	0	(359,917)	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2019	Contribution	5.3	0.0	(507,202)	0	(28,712)	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2024	Proportion	5.4	4.4	(210,045)	(171,148)	(38,897)	(38,897)	(38,897)	(38,897)	(38,897)	(15,560)	0
4291	Dayton Public Schools	6/30/2024	Contribution	5.4	4.4	(819,457)	(667,706)	(151,751)	(151,751)	(151,751)	(151,751)	(151,751)	(60,702)	0
4291	Dayton Public Schools	6/30/2023	Proportion	5.3	3.3	1,630,432	1,015,174	307,629	307,629	307,629	307,629	92,287	0	0
4291	Dayton Public Schools	6/30/2023	Contribution	5.3	3.3	(708,585)	(441,195)	(133,695)	(133,695)	(133,695)	(133,695)	(40,110)	0	0
4291	Dayton Public Schools	6/30/2022	Proportion	5.4	2.4	(745,170)	(331,188)	(137,994)	(137,994)	(137,994)	(55,200)	0	0	0
4291	Dayton Public Schools	6/30/2022	Contribution	5.4	2.4	(209,130)	(92,946)	(38,728)	(38,728)	(38,728)	(15,490)	0	0	0
4291	Dayton Public Schools	6/30/2021	Proportion	5.5	1.5	(832,210)	(226,966)	(151,311)	(151,311)	(75,655)	0	0	0	0
4291	Dayton Public Schools	6/30/2021	Contribution	5.5	1.5	(676,775)	(184,575)	(123,050)	(123,050)	(61,525)	0	0	0	0
4291	Dayton Public Schools	6/30/2020	Proportion	5.4	0.4	(833,224)	(61,719)	(154,301)	(61,719)	0	0	0	0	0
4291	Dayton Public Schools	6/30/2020	Contribution	5.4	0.4	(221,794)	(16,429)	(41,073)	(16,429)	0	0	0	0	0
4291	Dayton Public Schools	6/30/2019	Proportion	5.3	0.0	256,842	0	14,537	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2019	Contribution	5.3	0.0	(314,440)	0	(17,800)	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2024	Proportion	5.4	4.4	230,203	187,573	42,630	42,630	42,630	42,630	42,630	17,053	0
4293	Lake County Education Service District	6/30/2024	Contribution	5.4	4.4	83,382	67,941	15,441	15,441	15,441	15,441	15,441	6,177	0
4293	Lake County Education Service District	6/30/2023	Proportion	5.3	3.3	(88,977)	(55,401)	(16,788)	(16,788)	(16,788)	(16,788)	(5,037)	0	0
4293	Lake County Education Service District	6/30/2023	Contribution	5.3	3.3	129,742	80,782	24,480	24,480	24,480	24,480	7,342	0	0
4293	Lake County Education Service District	6/30/2022	Proportion	5.4	2.4	150,240	66,774	27,822	27,822	27,822	11,130	0	0	0
4293	Lake County Education Service District	6/30/2022	Contribution	5.4	2.4	91,838	40,817	17,007	17,007	17,007	6,803	0	0	0
4293	Lake County Education Service District	6/30/2021	Proportion	5.5	1.5	(68,472)	(18,676)	(12,449)	(12,449)	(6,227)	0	0	0	0
4293	Lake County Education Service District	6/30/2021	Contribution	5.5	1.5	(1,507)	(411)	(274)	(274)	(137)	0	0	0	0
4293	Lake County Education Service District	6/30/2020	Proportion	5.4	0.4	94,009	6,964	17,409	6,964	0	0	0	0	0
4293	Lake County Education Service District	6/30/2020	Contribution	5.4	0.4	53,412	3,957	9,891	3,957	0	0	0	0	0
4293	Lake County Education Service District	6/30/2019	Proportion	5.3	0.0	(321,431)	0	(18,196)	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2019	Contribution	5.3	0.0	24,595	0	1,390	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2024	Proportion	5.4	4.4	(132,252)	(107,761)	(24,491)	(24,491)	(24,491)	(24,491)	(24,491)	(9,797)	0
4294	Harney Education Service District Region XVII	6/30/2024	Contribution	5.4	4.4	207,439	169,024	38,415	38,415	38,415	38,415	38,415	15,364	0
4294	Harney Education Service District Region XVII	6/30/2023	Proportion	5.3	3.3	370,260	230,540	69,860	69,860	69,860	69,860	20,960	0	0
4294	Harney Education Service District Region XVII	6/30/2023	Contribution	5.3	3.3	104,767	65,233	19,767	19,767	19,767	19,767	5,932	0	0
4294	Harney Education Service District Region XVII	6/30/2022	Proportion	5.4	2.4	94,914	42,183	17,577	17,577	17,577	7,029	0	0	0
4294	Harney Education Service District Region XVII	6/30/2022	Contribution	5.4	2.4	165,842	73,709	30,711	30,711	30,711	12,287	0	0	0
4294	Harney Education Service District Region XVII	6/30/2021	Proportion	5.5	1.5	207,096	56,480	37,654	37,654	18,826	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2021	Contribution	5.5	1.5	(103,258)	(28,162)	(18,774)	(18,774)	(9,388)	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2020	Proportion	5.4	0.4	(386,823)	(28,653)	(71,634)	(28,653)	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2020	Contribution	5.4	0.4	154,878	11,473	28,681	11,473	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2019	Proportion	5.3	0.0	(159,375)	0	(9,020)	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2019	Contribution	5.3	0.0	(29,644)	0	(1,679)	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4295	Wasco County Education Service District	6/30/2024	Proportion	5.4	4.4	223,422	182,048	41,374	41,374	41,374	41,374	41,374	16,552	0
4295	Wasco County Education Service District	6/30/2024	Contribution	5.4	4.4	411,779	335,524	76,255	76,255	76,255	76,255	76,255	30,504	0
4295	Wasco County Education Service District	6/30/2023	Proportion	5.3	3.3	340,148	211,790	64,179	64,179	64,179	64,179	19,253	0	0
4295	Wasco County Education Service District	6/30/2023	Contribution	5.3	3.3	274,877	171,149	51,864	51,864	51,864	51,864	15,557	0	0
4295	Wasco County Education Service District	6/30/2022	Proportion	5.4	2.4	529,393	235,285	98,036	98,036	98,036	39,213	0	0	0
4295	Wasco County Education Service District	6/30/2022	Contribution	5.4	2.4	270,971	120,431	50,180	50,180	50,180	20,071	0	0	0
4295	Wasco County Education Service District	6/30/2021	Proportion	5.5	1.5	(46,678)	(12,730)	(8,487)	(8,487)	(4,243)	0	0	0	0
4295	Wasco County Education Service District	6/30/2021	Contribution	5.5	1.5	(175,157)	(47,769)	(31,847)	(31,847)	(15,922)	0	0	0	0
4295	Wasco County Education Service District	6/30/2020	Proportion	5.4	0.4	(42,278)	(3,133)	(7,829)	(3,133)	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2020	Contribution	5.4	0.4	169,062	12,522	31,308	12,522	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2019	Proportion	5.3	0.0	86,075	0	4,870	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2019	Contribution	5.3	0.0	90,542	0	5,127	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4306	Amity School District	6/30/2024	Proportion	5.4	4.4	332,939	271,284	61,655	61,655	61,655	61,655	61,655	24,664	0
4306	Amity School District	6/30/2024	Contribution	5.4	4.4	(645,050)	(525,596)	(119,454)	(119,454)	(119,454)	(119,454)	(119,454)	(47,780)	0
4306	Amity School District	6/30/2023	Proportion	5.3	3.3	1,701,390	1,059,356	321,017	321,017	321,017	321,017	96,305	0	0
4306	Amity School District	6/30/2023	Contribution	5.3	3.3	(734,632)	(457,412)	(138,610)	(138,610)	(138,610)	(138,610)	(41,582)	0	0
4306	Amity School District	6/30/2022	Proportion	5.4	2.4	(1,218,768)	(541,674)	(225,698)	(225,698)	(225,698)	(90,278)	0	0	0
4306	Amity School District	6/30/2022	Contribution	5.4	2.4	(274,485)	(121,992)	(50,831)	(50,831)	(50,831)	(20,330)	0	0	0
4306	Amity School District	6/30/2021	Proportion	5.5	1.5	748,794	204,218	136,144	136,144	68,074	0	0	0	0
4306	Amity School District	6/30/2021	Contribution	5.5	1.5	(1,000,574)	(272,882)	(181,923)	(181,923)	(90,959)	0	0	0	0
4306	Amity School District	6/30/2020	Proportion	5.4	0.4	(697,261)	(51,651)	(129,122)	(51,651)	0	0	0	0	0
4306	Amity School District	6/30/2020	Contribution	5.4	0.4	(240,958)	(17,848)	(44,622)	(17,848)	0	0	0	0	0
4306	Amity School District	6/30/2019	Proportion	5.3	0.0	552,030	0	31,245	0	0	0	0	0	0
4306	Amity School District	6/30/2019	Contribution	5.3	0.0	(93,129)	0	(5,269)	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4309	Scappoose School District	6/30/2024	Proportion	5.4	4.4	631,978	514,945	117,033	117,033	117,033	117,033	117,033	46,813	0
4309	Scappoose School District	6/30/2024	Contribution	5.4	4.4	835,220	680,550	154,670	154,670	154,670	154,670	154,670	61,870	0
4309	Scappoose School District	6/30/2023	Proportion	5.3	3.3	(803,615)	(500,365)	(151,625)	(151,625)	(151,625)	(151,625)	(45,490)	0	0
4309	Scappoose School District	6/30/2023	Contribution	5.3	3.3	855,611	532,739	161,436	161,436	161,436	161,436	48,431	0	0
4309	Scappoose School District	6/30/2022	Proportion	5.4	2.4	708,941	315,086	131,285	131,285	131,285	52,516	0	0	0
4309	Scappoose School District	6/30/2022	Contribution	5.4	2.4	909,185	404,081	168,368	168,368	168,368	67,345	0	0	0
4309	Scappoose School District	6/30/2021	Proportion	5.5	1.5	(2,345,922)	(639,798)	(426,531)	(426,531)	(213,267)	0	0	0	0
4309	Scappoose School District	6/30/2021	Contribution	5.5	1.5	(1,379,783)	(376,303)	(250,870)	(250,870)	(125,433)	0	0	0	0
4309	Scappoose School District	6/30/2020	Proportion	5.4	0.4	(80,208)	(5,943)	(14,853)	(5,943)	0	0	0	0	0
4309	Scappoose School District	6/30/2020	Contribution	5.4	0.4	460,966	34,146	85,364	34,146	0	0	0	0	0
4309	Scappoose School District	6/30/2019	Proportion	5.3	0.0	(1,355,538)	0	(76,728)	0	0	0	0	0	0
4309	Scappoose School District	6/30/2019	Contribution	5.3	0.0	152,762	0	8,647	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2024	Proportion	5.4	4.4	3,673,216	2,992,991	680,225	680,225	680,225	680,225	680,225	272,091	0
4311	Redmond School District 2J	6/30/2024	Contribution	5.4	4.4	(2,000,752)	(1,630,242)	(370,510)	(370,510)	(370,510)	(370,510)	(370,510)	(148,202)	0
4311	Redmond School District 2J	6/30/2023	Proportion	5.3	3.3	14,283,963	8,893,789	2,695,087	2,695,087	2,695,087	2,695,087	808,528	0	0
4311	Redmond School District 2J	6/30/2023	Contribution	5.3	3.3	(1,291,245)	(803,983)	(243,631)	(243,631)	(243,631)	(243,631)	(73,090)	0	0
4311	Redmond School District 2J	6/30/2022	Proportion	5.4	2.4	(12,018,121)	(5,341,387)	(2,225,578)	(2,225,578)	(2,225,578)	(890,231)	0	0	0
4311	Redmond School District 2J	6/30/2022	Contribution	5.4	2.4	1,609,771	715,453	298,106	298,106	298,106	119,241	0	0	0
4311	Redmond School District 2J	6/30/2021	Proportion	5.5	1.5	(33,420,068)	(9,114,564)	(6,076,376)	(6,076,376)	(3,038,188)	0	0	0	0
4311	Redmond School District 2J	6/30/2021	Contribution	5.5	1.5	68,124,399	18,579,383	12,386,254	12,386,254	6,193,129	0	0	0	0
4311	Redmond School District 2J	6/30/2020	Proportion	5.4	0.4	(3,381,320)	(250,470)	(626,170)	(250,470)	0	0	0	0	0
4311	Redmond School District 2J	6/30/2020	Contribution	5.4	0.4	736,434	54,549	136,377	54,549	0	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4311	Redmond School District 2J	6/30/2019	Proportion	5.3	0.0	611,419	0	34,609	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2019	Contribution	5.3	0.0	(1,255,740)	0	(71,080)	0	0	0	0	0	0
4312	Reedsport School District	6/30/2024	Proportion	5.4	4.4	241,264	196,585	44,679	44,679	44,679	44,679	44,679	17,869	0
4312	Reedsport School District	6/30/2024	Contribution	5.4	4.4	(294,570)	(240,020)	(54,550)	(54,550)	(54,550)	(54,550)	(54,550)	(21,820)	0
4312	Reedsport School District	6/30/2023	Proportion	5.3	3.3	427,054	265,902	80,576	80,576	80,576	80,576	24,174	0	0
4312	Reedsport School District	6/30/2023	Contribution	5.3	3.3	(138,615)	(86,307)	(26,154)	(26,154)	(26,154)	(26,154)	(7,845)	0	0
4312	Reedsport School District	6/30/2022	Proportion	5.4	2.4	(764,382)	(339,726)	(141,552)	(141,552)	(141,552)	(56,622)	0	0	0
4312	Reedsport School District	6/30/2022	Contribution	5.4	2.4	(70,588)	(31,372)	(13,072)	(13,072)	(13,072)	(5,228)	0	0	0
4312	Reedsport School District	6/30/2021	Proportion	5.5	1.5	197,101	53,753	35,837	35,837	17,916	0	0	0	0
4312	Reedsport School District	6/30/2021	Contribution	5.5	1.5	(753,262)	(205,434)	(136,957)	(136,957)	(68,477)	0	0	0	0
4312	Reedsport School District	6/30/2020	Proportion	5.4	0.4	(96,068)	(7,118)	(17,790)	(7,118)	0	0	0	0	0
4312	Reedsport School District	6/30/2020	Contribution	5.4	0.4	(144,118)	(10,673)	(26,689)	(10,673)	0	0	0	0	0
4312	Reedsport School District	6/30/2019	Proportion	5.3	0.0	739,574	0	41,864	0	0	0	0	0	0
4312	Reedsport School District	6/30/2019	Contribution	5.3	0.0	(275,169)	0	(15,574)	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2024	Proportion	5.4	4.4	(5,150,319)	(4,196,556)	(953,763)	(953,763)	(953,763)	(953,763)	(953,763)	(381,504)	0
4313	Forest Grove School District	6/30/2024	Contribution	5.4	4.4	377,680	307,739	69,941	69,941	69,941	69,941	69,941	27,975	0
4313	Forest Grove School District	6/30/2023	Proportion	5.3	3.3	3,083,962	1,920,202	581,880	581,880	581,880	581,880	174,562	0	0
4313	Forest Grove School District	6/30/2023	Contribution	5.3	3.3	(318,155)	(198,097)	(60,029)	(60,029)	(60,029)	(60,029)	(18,010)	0	0
4313	Forest Grove School District	6/30/2022	Proportion	5.4	2.4	(2,717,806)	(1,207,915)	(503,297)	(503,297)	(503,297)	(201,321)	0	0	0
4313	Forest Grove School District	6/30/2022	Contribution	5.4	2.4	497,459	221,093	92,122	92,122	92,122	36,849	0	0	0
4313	Forest Grove School District	6/30/2021	Proportion	5.5	1.5	(2,490,917)	(679,341)	(452,894)	(452,894)	(226,447)	0	0	0	0
4313	Forest Grove School District	6/30/2021	Contribution	5.5	1.5	(6,102,459)	(1,664,307)	(1,109,538)	(1,109,538)	(554,769)	0	0	0	0
4313	Forest Grove School District	6/30/2020	Proportion	5.4	0.4	(1,157,445)	(85,735)	(214,342)	(85,735)	0	0	0	0	0
4313	Forest Grove School District	6/30/2020	Contribution	5.4	0.4	592,899	43,919	109,796	43,919	0	0	0	0	0
4313	Forest Grove School District	6/30/2019	Proportion	5.3	0.0	(3,692,257)	0	(208,997)	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2019	Contribution	5.3	0.0	2,940,937	0	166,467	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2024	Proportion	5.4	4.4	(315,532)	(257,100)	(58,432)	(58,432)	(58,432)	(58,432)	(58,432)	(23,372)	0
4314	Willamina School District 30J	6/30/2024	Contribution	5.4	4.4	267,445	217,918	49,527	49,527	49,527	49,527	49,527	19,810	0
4314	Willamina School District 30J	6/30/2023	Proportion	5.3	3.3	(413,207)	(257,279)	(77,964)	(77,964)	(77,964)	(77,964)	(23,387)	0	0
4314	Willamina School District 30J	6/30/2023	Contribution	5.3	3.3	200,705	124,967	37,869	37,869	37,869	37,869	11,360	0	0
4314	Willamina School District 30J	6/30/2022	Proportion	5.4	2.4	429,285	190,794	79,497	79,497	79,497	31,800	0	0	0
4314	Willamina School District 30J	6/30/2022	Contribution	5.4	2.4	98,838	43,929	18,303	18,303	18,303	7,323	0	0	0
4314	Willamina School District 30J	6/30/2021	Proportion	5.5	1.5	(433,079)	(118,111)	(78,742)	(78,742)	(39,369)	0	0	0	0
4314	Willamina School District 30J	6/30/2021	Contribution	5.5	1.5	(503,952)	(137,440)	(91,628)	(91,628)	(45,812)	0	0	0	0
4314	Willamina School District 30J	6/30/2020	Proportion	5.4	0.4	(753,521)	(55,816)	(139,541)	(55,816)	0	0	0	0	0
4314	Willamina School District 30J	6/30/2020	Contribution	5.4	0.4	237,205	17,570	43,927	17,570	0	0	0	0	0
4314	Willamina School District 30J	6/30/2019	Proportion	5.3	0.0	331,966	0	18,791	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2019	Contribution	5.3	0.0	(356,096)	0	(20,156)	0	0	0	0	0	0
4315	John Day School District	6/30/2024	Proportion	5.4	4.4	1,721,895	1,403,026	318,869	318,869	318,869	318,869	318,869	127,550	0
4315	John Day School District	6/30/2024	Contribution	5.4	4.4	(646,677)	(526,922)	(119,755)	(119,755)	(119,755)	(119,755)	(119,755)	(47,902)	0
4315	John Day School District	6/30/2023	Proportion	5.3	3.3	388,022	241,598	73,212	73,212	73,212	73,212	21,962	0	0
4315	John Day School District	6/30/2023	Contribution	5.3	3.3	(320,325)	(199,447)	(60,439)	(60,439)	(60,439)	(60,439)	(18,130)	0	0
4315	John Day School District	6/30/2022	Proportion	5.4	2.4	(942,982)	(419,104)	(174,626)	(174,626)	(174,626)	(69,852)	0	0	0
4315	John Day School District	6/30/2022	Contribution	5.4	2.4	(239,409)	(106,404)	(44,335)	(44,335)	(44,335)	(17,734)	0	0	0
4315	John Day School District	6/30/2021	Proportion	5.5	1.5	614,605	167,621	111,746	111,746	55,875	0	0	0	0
4315	John Day School District	6/30/2021	Contribution	5.5	1.5	(663,854)	(181,050)	(120,701)	(120,701)	(60,349)	0	0	0	0
4315	John Day School District	6/30/2020	Proportion	5.4	0.4	(525,296)	(38,911)	(97,277)	(38,911)	0	0	0	0	0
4315	John Day School District	6/30/2020	Contribution	5.4	0.4	(179,020)	(13,260)	(33,152)	(13,260)	0	0	0	0	0
4315	John Day School District	6/30/2019	Proportion	5.3	0.0	279,904	0	15,844	0	0	0	0	0	0
4315	John Day School District	6/30/2019	Contribution	5.3	0.0	(107,257)	0	(6,072)	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2024	Proportion	5.4	4.4	(1,453,810)	(1,184,586)	(269,224)	(269,224)	(269,224)	(269,224)	(269,224)	(107,690)	0
4316	Tigard-Tualatin School District 23J	6/30/2024	Contribution	5.4	4.4	2,036,796	1,659,612	377,184	377,184	377,184	377,184	377,184	150,876	0
4316	Tigard-Tualatin School District 23J	6/30/2023	Proportion	5.3	3.3	(3,636,759)	(2,264,397)	(686,181)	(686,181)	(686,181)	(686,181)	(205,854)	0	0
4316	Tigard-Tualatin School District 23J	6/30/2023	Contribution	5.3	3.3	3,152,956	1,963,162	594,897	594,897	594,897	594,897	178,471	0	0
4316	Tigard-Tualatin School District 23J	6/30/2022	Proportion	5.4	2.4	(4,474,374)	(1,988,610)	(828,588)	(828,588)	(828,588)	(331,434)	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2022	Contribution	5.4	2.4	3,176,874	1,411,944	588,310	588,310	588,310	235,324	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2021	Proportion	5.5	1.5	2,244,432	612,116	408,079	408,079	204,037	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2021	Contribution	5.5	1.5	(12,466,407)	(3,399,931)	(2,266,619)	(2,266,619)	(1,133,312)	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2020	Proportion	5.4	0.4	(2,566,426)	(190,106)	(475,264)	(190,106)	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2020	Contribution	5.4	0.4	3,526,470	261,220	653,050	261,220	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2019	Proportion	5.3	0.0	(5,217,006)	0	(295,301)	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2019	Contribution	5.3	0.0	(195,177)	0	(11,047)	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2024	Proportion	5.4	4.4	(3,460,881)	(2,819,977)	(640,904)	(640,904)	(640,904)	(640,904)	(640,904)	(256,361)	0
4317	Sherwood School District 88J	6/30/2024	Contribution	5.4	4.4	1,222,068	995,759	226,309	226,309	226,309	226,309	226,309	90,523	0
4317	Sherwood School District 88J	6/30/2023	Proportion	5.3	3.3	(1,588,668)	(989,170)	(299,749)	(299,749)	(299,749)	(299,749)	(89,923)	0	0
4317	Sherwood School District 88J	6/30/2023	Contribution	5.3	3.3	689,406	429,252	130,077	130,077	130,077	130,077	39,021	0	0
4317	Sherwood School District 88J	6/30/2022	Proportion	5.4	2.4	(3,245,944)	(1,442,641)	(601,101)	(601,101)	(601,101)	(240,439)	0	0	0
4317	Sherwood School District 88J	6/30/2022	Contribution	5.4	2.4	640,600	284,710	118,630	118,630	118,630	47,450	0	0	0
4317	Sherwood School District 88J	6/30/2021	Proportion	5.5	1.5	279,459	76,215	50,811	50,811	25,404	0	0	0	0
4317	Sherwood School District 88J	6/30/2021	Contribution	5.5	1.5	(4,828,225)	(1,316,789)	(877,859)	(877,859)	(438,930)	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4317	Sherwood School District 88J	6/30/2020	Proportion	5.4	0.4	(1,957,502)	(145,002)	(362,500)	(145,002)	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2020	Contribution	5.4	0.4	1,092,229	80,904	202,265	80,904	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2019	Proportion	5.3	0.0	(2,099,062)	0	(118,817)	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2019	Contribution	5.3	0.0	(390,213)	0	(22,088)	0	0	0	0	0	0
4320	Rainier School District 13	6/30/2024	Proportion	5.4	4.4	(264,304)	(215,359)	(48,945)	(48,945)	(48,945)	(48,945)	(48,945)	(19,579)	0
4320	Rainier School District 13	6/30/2024	Contribution	5.4	4.4	(472,709)	(385,170)	(87,539)	(87,539)	(87,539)	(87,539)	(87,539)	(35,014)	0
4320	Rainier School District 13	6/30/2023	Proportion	5.3	3.3	934,350	581,766	176,292	176,292	176,292	176,292	52,890	0	0
4320	Rainier School District 13	6/30/2023	Contribution	5.3	3.3	(417,896)	(260,200)	(78,848)	(78,848)	(78,848)	(78,848)	(23,656)	0	0
4320	Rainier School District 13	6/30/2022	Proportion	5.4	2.4	(602,930)	(267,968)	(111,654)	(111,654)	(111,654)	(44,660)	0	0	0
4320	Rainier School District 13	6/30/2022	Contribution	5.4	2.4	(221,936)	(98,639)	(41,099)	(41,099)	(41,099)	(16,441)	0	0	0
4320	Rainier School District 13	6/30/2021	Proportion	5.5	1.5	39,818	10,858	7,240	7,240	3,618	0	0	0	0
4320	Rainier School District 13	6/30/2021	Contribution	5.5	1.5	(1,029,248)	(280,704)	(187,136)	(187,136)	(93,568)	0	0	0	0
4320	Rainier School District 13	6/30/2020	Proportion	5.4	0.4	(686,598)	(50,858)	(127,148)	(50,858)	0	0	0	0	0
4320	Rainier School District 13	6/30/2020	Contribution	5.4	0.4	(273,553)	(20,263)	(50,658)	(20,263)	0	0	0	0	0
4320	Rainier School District 13	6/30/2019	Proportion	5.3	0.0	1,409,444	0	79,779	0	0	0	0	0	0
4320	Rainier School District 13	6/30/2019	Contribution	5.3	0.0	(440,861)	0	(24,956)	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2024	Proportion	5.4	4.4	(7,708,697)	(6,281,161)	(1,427,536)	(1,427,536)	(1,427,536)	(1,427,536)	(1,427,536)	(571,017)	0
4321	North Clackamas School District 12	6/30/2024	Contribution	5.4	4.4	(6,853,672)	(5,584,473)	(1,269,199)	(1,269,199)	(1,269,199)	(1,269,199)	(1,269,199)	(507,677)	0
4321	North Clackamas School District 12	6/30/2023	Proportion	5.3	3.3	25,758,841	16,038,523	4,860,159	4,860,159	4,860,159	4,860,159	1,458,046	0	0
4321	North Clackamas School District 12	6/30/2023	Contribution	5.3	3.3	(9,424,540)	(5,868,110)	(1,778,215)	(1,778,215)	(1,778,215)	(1,778,215)	(533,465)	0	0
4321	North Clackamas School District 12	6/30/2022	Proportion	5.4	2.4	(12,074,064)	(5,366,250)	(2,235,938)	(2,235,938)	(2,235,938)	(894,374)	0	0	0
4321	North Clackamas School District 12	6/30/2022	Contribution	5.4	2.4	(5,851,189)	(2,600,527)	(1,083,554)	(1,083,554)	(1,083,554)	(433,419)	0	0	0
4321	North Clackamas School District 12	6/30/2021	Proportion	5.5	1.5	13,763,154	3,753,586	2,502,392	2,502,392	1,251,194	0	0	0	0
4321	North Clackamas School District 12	6/30/2021	Contribution	5.5	1.5	(20,965,532)	(5,717,872)	(3,811,915)	(3,811,915)	(1,905,957)	0	0	0	0
4321	North Clackamas School District 12	6/30/2020	Proportion	5.4	0.4	(3,047,820)	(225,765)	(564,411)	(225,765)	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2020	Contribution	5.4	0.4	(1,686,384)	(124,919)	(312,293)	(124,919)	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2019	Proportion	5.3	0.0	2,292,017	0	129,737	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2019	Contribution	5.3	0.0	(5,532,504)	0	(313,159)	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2024	Proportion	5.4	4.4	614,041	500,330	113,711	113,711	113,711	113,711	113,711	45,486	0
4323	Estacada School District 108	6/30/2024	Contribution	5.4	4.4	(416,887)	(339,686)	(77,201)	(77,201)	(77,201)	(77,201)	(77,201)	(30,882)	0
4323	Estacada School District 108	6/30/2023	Proportion	5.3	3.3	1,027,053	639,485	193,784	193,784	193,784	193,784	58,133	0	0
4323	Estacada School District 108	6/30/2023	Contribution	5.3	3.3	(523,238)	(325,790)	(98,724)	(98,724)	(98,724)	(98,724)	(29,618)	0	0
4323	Estacada School District 108	6/30/2022	Proportion	5.4	2.4	(919,367)	(408,608)	(170,253)	(170,253)	(170,253)	(68,102)	0	0	0
4323	Estacada School District 108	6/30/2022	Contribution	5.4	2.4	(515,001)	(228,888)	(95,371)	(95,371)	(95,371)	(38,146)	0	0	0
4323	Estacada School District 108	6/30/2021	Proportion	5.5	1.5	2,344,897	639,517	426,345	426,345	213,172	0	0	0	0
4323	Estacada School District 108	6/30/2021	Contribution	5.5	1.5	(2,459,843)	(670,867)	(447,244)	(447,244)	(223,623)	0	0	0	0
4323	Estacada School District 108	6/30/2020	Proportion	5.4	0.4	349,057	25,857	64,640	25,857	0	0	0	0	0
4323	Estacada School District 108	6/30/2020	Contribution	5.4	0.4	(128,021)	(9,481)	(23,708)	(9,481)	0	0	0	0	0
4323	Estacada School District 108	6/30/2019	Proportion	5.3	0.0	(210,733)	0	(11,928)	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2019	Contribution	5.3	0.0	(464,517)	0	(26,292)	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2024	Proportion	5.4	4.4	(2,738,737)	(2,231,563)	(507,174)	(507,174)	(507,174)	(507,174)	(507,174)	(202,867)	0
4324	Centennial School District 28	6/30/2024	Contribution	5.4	4.4	2,839,974	2,314,053	525,921	525,921	525,921	525,921	525,921	210,369	0
4324	Centennial School District 28	6/30/2023	Proportion	5.3	3.3	(4,176,244)	(2,600,302)	(787,971)	(787,971)	(787,971)	(787,971)	(236,389)	0	0
4324	Centennial School District 28	6/30/2023	Contribution	5.3	3.3	1,705,276	1,061,776	321,750	321,750	321,750	321,750	96,526	0	0
4324	Centennial School District 28	6/30/2022	Proportion	5.4	2.4	(4,033,703)	(1,792,757)	(746,982)	(746,982)	(746,982)	(298,793)	0	0	0
4324	Centennial School District 28	6/30/2022	Contribution	5.4	2.4	2,005,402	891,289	371,371	371,371	371,371	148,547	0	0	0
4324	Centennial School District 28	6/30/2021	Proportion	5.5	1.5	(7,113,705)	(1,940,101)	(1,293,401)	(1,293,401)	(646,700)	0	0	0	0
4324	Centennial School District 28	6/30/2021	Contribution	5.5	1.5	(5,612,845)	(1,530,777)	(1,020,517)	(1,020,517)	(510,260)	0	0	0	0
4324	Centennial School District 28	6/30/2020	Proportion	5.4	0.4	(2,176,119)	(161,194)	(402,985)	(161,194)	0	0	0	0	0
4324	Centennial School District 28	6/30/2020	Contribution	5.4	0.4	1,770,269	131,129	327,828	131,129	0	0	0	0	0
4324	Centennial School District 28	6/30/2019	Proportion	5.3	0.0	(7,112,573)	0	(402,598)	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2019	Contribution	5.3	0.0	1,048,458	0	59,348	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2022	Contribution	5.4	2.4	3,876	1,722	718	718	718	286	0	0	0
4326	Harney County School District 3	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2020	Contribution	5.4	0.4	6,566	486	1,216	486	0	0	0	0	0
4326	Harney County School District 3	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2024	Proportion	5.4	4.4	18,300	14,911	3,389	3,389	3,389	3,389	3,389	1,355	0
4327	Jordan Valley School District 3	6/30/2024	Contribution	5.4	4.4	46,844	38,169	8,675	8,675	8,675	8,675	8,675	3,469	0
4327	Jordan Valley School District 3	6/30/2023	Proportion	5.3	3.3	(90,464)	(56,326)	(17,069)	(17,069)	(17,069)	(17,069)	(5,119)	0	0
4327	Jordan Valley School District 3	6/30/2023	Contribution	5.3	3.3	35,123	21,869	6,627	6,627	6,627	6,627	1,988	0	0
4327	Jordan Valley School District 3	6/30/2022	Proportion	5.4	2.4	15,010	6,670	2,780	2,780	2,780	1,110	0	0	0
4327	Jordan Valley School District 3	6/30/2022	Contribution	5.4	2.4	35,593	15,820	6,591	6,591	6,591	2,638	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4327	Jordan Valley School District 3	6/30/2021	Proportion	5.5	1.5	(75,026)	(20,462)	(13,641)	(13,641)	(6,821)	0	0	0	0
4327	Jordan Valley School District 3	6/30/2021	Contribution	5.5	1.5	(74,475)	(20,311)	(13,541)	(13,541)	(6,770)	0	0	0	0
4327	Jordan Valley School District 3	6/30/2020	Proportion	5.4	0.4	(136,273)	(10,093)	(25,236)	(10,093)	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2020	Contribution	5.4	0.4	53,066	3,931	9,827	3,931	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2019	Proportion	5.3	0.0	5,047	0	287	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2019	Contribution	5.3	0.0	(15,498)	0	(878)	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2024	Proportion	5.4	4.4	(514,320)	(419,076)	(95,244)	(95,244)	(95,244)	(95,244)	(95,244)	(38,100)	0
4329	Gervais School District 1	6/30/2024	Contribution	5.4	4.4	(857,614)	(698,797)	(158,817)	(158,817)	(158,817)	(158,817)	(158,817)	(63,529)	0
4329	Gervais School District 1	6/30/2023	Proportion	5.3	3.3	2,384,697	1,484,811	449,943	449,943	449,943	449,943	134,982	0	0
4329	Gervais School District 1	6/30/2023	Contribution	5.3	3.3	(810,297)	(504,525)	(152,886)	(152,886)	(152,886)	(152,886)	(45,867)	0	0
4329	Gervais School District 1	6/30/2022	Proportion	5.4	2.4	(1,176,118)	(522,718)	(217,800)	(217,800)	(217,800)	(87,118)	0	0	0
4329	Gervais School District 1	6/30/2022	Contribution	5.4	2.4	(405,313)	(180,139)	(75,058)	(75,058)	(75,058)	(30,023)	0	0	0
4329	Gervais School District 1	6/30/2021	Proportion	5.5	1.5	(1,108,388)	(302,288)	(201,525)	(201,525)	(100,763)	0	0	0	0
4329	Gervais School District 1	6/30/2021	Contribution	5.5	1.5	2,934,275	800,255	533,505	533,505	266,750	0	0	0	0
4329	Gervais School District 1	6/30/2020	Proportion	5.4	0.4	(519,769)	(38,499)	(96,254)	(38,499)	0	0	0	0	0
4329	Gervais School District 1	6/30/2020	Contribution	5.4	0.4	(527,638)	(39,083)	(97,711)	(39,083)	0	0	0	0	0
4329	Gervais School District 1	6/30/2019	Proportion	5.3	0.0	710,829	0	40,234	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2019	Contribution	5.3	0.0	(521,745)	0	(29,535)	0	0	0	0	0	0
4330	Vale School District 84	6/30/2024	Proportion	5.4	4.4	140,791	114,719	26,072	26,072	26,072	26,072	26,072	10,431	0
4330	Vale School District 84	6/30/2024	Contribution	5.4	4.4	663,514	540,641	122,873	122,873	122,873	122,873	122,873	49,149	0
4330	Vale School District 84	6/30/2023	Proportion	5.3	3.3	(1,376,113)	(856,825)	(259,644)	(259,644)	(259,644)	(259,644)	(77,893)	0	0
4330	Vale School District 84	6/30/2023	Contribution	5.3	3.3	716,041	445,837	135,102	135,102	135,102	135,102	40,531	0	0
4330	Vale School District 84	6/30/2022	Proportion	5.4	2.4	(87,345)	(38,820)	(16,175)	(16,175)	(16,175)	(6,470)	0	0	0
4330	Vale School District 84	6/30/2022	Contribution	5.4	2.4	28,008	12,447	5,187	5,187	5,187	2,073	0	0	0
4330	Vale School District 84	6/30/2021	Proportion	5.5	1.5	229,418	62,570	41,712	41,712	20,858	0	0	0	0
4330	Vale School District 84	6/30/2021	Contribution	5.5	1.5	(910,846)	(248,414)	(165,608)	(165,608)	(82,806)	0	0	0	0
4330	Vale School District 84	6/30/2020	Proportion	5.4	0.4	(857,708)	(63,533)	(158,835)	(63,533)	0	0	0	0	0
4330	Vale School District 84	6/30/2020	Contribution	5.4	0.4	353,843	26,213	65,526	26,213	0	0	0	0	0
4330	Vale School District 84	6/30/2019	Proportion	5.3	0.0	(847,244)	0	(47,959)	0	0	0	0	0	0
4330	Vale School District 84	6/30/2019	Contribution	5.3	0.0	6,254	0	354	0	0	0	0	0	0
4331	Molalla River School District	6/30/2024	Proportion	5.4	4.4	628,174	511,845	116,329	116,329	116,329	116,329	116,329	46,529	0
4331	Molalla River School District	6/30/2024	Contribution	5.4	4.4	(2,553,307)	(2,080,472)	(472,835)	(472,835)	(472,835)	(472,835)	(472,835)	(189,132)	0
4331	Molalla River School District	6/30/2023	Proportion	5.3	3.3	5,201,983	3,238,971	981,506	981,506	981,506	981,506	294,453	0	0
4331	Molalla River School District	6/30/2023	Contribution	5.3	3.3	(2,101,897)	(1,308,729)	(396,584)	(396,584)	(396,584)	(396,584)	(118,977)	0	0
4331	Molalla River School District	6/30/2022	Proportion	5.4	2.4	(3,904,252)	(1,735,222)	(723,010)	(723,010)	(723,010)	(289,202)	0	0	0
4331	Molalla River School District	6/30/2022	Contribution	5.4	2.4	(1,219,457)	(541,982)	(225,825)	(225,825)	(225,825)	(90,332)	0	0	0
4331	Molalla River School District	6/30/2021	Proportion	5.5	1.5	4,461,627	1,216,807	811,205	811,205	405,602	0	0	0	0
4331	Molalla River School District	6/30/2021	Contribution	5.5	1.5	(3,101,283)	(845,803)	(563,870)	(563,870)	(281,933)	0	0	0	0
4331	Molalla River School District	6/30/2020	Proportion	5.4	0.4	(2,295,048)	(170,003)	(425,009)	(170,003)	0	0	0	0	0
4331	Molalla River School District	6/30/2020	Contribution	5.4	0.4	(1,085,991)	(80,446)	(201,109)	(80,446)	0	0	0	0	0
4331	Molalla River School District	6/30/2019	Proportion	5.3	0.0	2,428,898	0	137,483	0	0	0	0	0	0
4331	Molalla River School District	6/30/2019	Contribution	5.3	0.0	(1,463,781)	0	(82,856)	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2024	Proportion	5.4	4.4	(908,027)	(739,874)	(168,153)	(168,153)	(168,153)	(168,153)	(168,153)	(67,262)	0
4332	Gresham-Barlow School District 10	6/30/2024	Contribution	5.4	4.4	(4,758,788)	(3,877,531)	(881,257)	(881,257)	(881,257)	(881,257)	(881,257)	(352,503)	0
4332	Gresham-Barlow School District 10	6/30/2023	Proportion	5.3	3.3	11,186,778	6,965,352	2,110,713	2,110,713	2,110,713	2,110,713	633,213	0	0
4332	Gresham-Barlow School District 10	6/30/2023	Contribution	5.3	3.3	(3,420,966)	(2,130,036)	(645,465)	(645,465)	(645,465)	(645,465)	(193,641)	0	0
4332	Gresham-Barlow School District 10	6/30/2022	Proportion	5.4	2.4	(10,608,318)	(4,714,809)	(1,964,503)	(1,964,503)	(1,964,503)	(785,803)	0	0	0
4332	Gresham-Barlow School District 10	6/30/2022	Contribution	5.4	2.4	355,596	158,043	65,851	65,851	65,851	26,341	0	0	0
4332	Gresham-Barlow School District 10	6/30/2021	Proportion	5.5	1.5	5,309,322	1,447,998	965,331	965,331	482,667	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2021	Contribution	5.5	1.5	(8,781,827)	(2,395,043)	(1,596,696)	(1,596,696)	(798,347)	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2020	Proportion	5.4	0.4	(8,293,394)	(614,324)	(1,535,814)	(614,324)	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2020	Contribution	5.4	0.4	(189,606)	(14,046)	(35,112)	(14,046)	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2019	Proportion	5.3	0.0	189,028	0	10,698	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2019	Contribution	5.3	0.0	(3,241,030)	0	(183,455)	0	0	0	0	0	0
4333	Canby School District	6/30/2024	Proportion	5.4	4.4	(747,135)	(608,777)	(138,358)	(138,358)	(138,358)	(138,358)	(138,358)	(55,345)	0
4333	Canby School District	6/30/2024	Contribution	5.4	4.4	(3,951,502)	(3,219,742)	(731,760)	(731,760)	(731,760)	(731,760)	(731,760)	(292,702)	0
4333	Canby School District	6/30/2023	Proportion	5.3	3.3	7,942,014	4,945,028	1,498,493	1,498,493	1,498,493	1,498,493	449,549	0	0
4333	Canby School District	6/30/2023	Contribution	5.3	3.3	(3,352,923)	(2,087,669)	(632,627)	(632,627)	(632,627)	(632,627)	(189,788)	0	0
4333	Canby School District	6/30/2022	Proportion	5.4	2.4	(6,336,991)	(2,816,440)	(1,173,517)	(1,173,517)	(1,173,517)	(469,406)	0	0	0
4333	Canby School District	6/30/2022	Contribution	5.4	2.4	(1,815,511)	(806,893)	(336,206)	(336,206)	(336,206)	(134,481)	0	0	0
4333	Canby School District	6/30/2021	Proportion	5.5	1.5	3,698,019	1,008,551	672,367	672,367	336,184	0	0	0	0
4333	Canby School District	6/30/2021	Contribution	5.5	1.5	(6,023,820)	(1,642,860)	(1,095,240)	(1,095,240)	(547,620)	0	0	0	0
4333	Canby School District	6/30/2020	Proportion	5.4	0.4	(2,505,394)	(185,584)	(463,962)	(185,584)	0	0	0	0	0
4333	Canby School District	6/30/2020	Contribution	5.4	0.4	(1,615,080)	(119,635)	(299,089)	(119,635)	0	0	0	0	0
4333	Canby School District	6/30/2019	Proportion	5.3	0.0	4,056,876	0	229,636	0	0	0	0	0	0
4333	Canby School District	6/30/2019	Contribution	5.3	0.0	(2,395,866)	0	(135,616)	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2024	Proportion	5.4	4.4	514,810	419,475	95,335	95,335	95,335	95,335	95,335	38,135	0
4334	Cascade School District 5	6/30/2024	Contribution	5.4	4.4	(1,157,442)	(943,101)	(214,341)	(214,341)	(214,341)	(214,341)	(214,341)	(85,737)	0
4334	Cascade School District 5	6/30/2023	Proportion	5.3	3.3	4,165,694	2,593,734	785,980	785,980	785,980	785,980	235,794	0	0
4334	Cascade School District 5	6/30/2023	Contribution	5.3	3.3	(956,396)	(595,492)	(180,452)	(180,452)	(180,452)	(180,452)	(54,136)	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4334	Cascade School District 5	6/30/2022	Proportion	5.4	2.4	(2,581,014)	(1,147,116)	(477,966)	(477,966)	(477,966)	(191,184)	0	0	0
4334	Cascade School District 5	6/30/2022	Contribution	5.4	2.4	(268,820)	(119,477)	(49,781)	(49,781)	(49,781)	(19,915)	0	0	0
4334	Cascade School District 5	6/30/2021	Proportion	5.5	1.5	860,649	234,721	156,482	156,482	78,239	0	0	0	0
4334	Cascade School District 5	6/30/2021	Contribution	5.5	1.5	(2,815,942)	(767,986)	(511,989)	(511,989)	(255,997)	0	0	0	0
4334	Cascade School District 5	6/30/2020	Proportion	5.4	0.4	(41,483)	(3,073)	(7,682)	(3,073)	0	0	0	0	0
4334	Cascade School District 5	6/30/2020	Contribution	5.4	0.4	(574,379)	(42,549)	(106,366)	(42,549)	0	0	0	0	0
4334	Cascade School District 5	6/30/2019	Proportion	5.3	0.0	1,494,477	0	84,592	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2019	Contribution	5.3	0.0	(901,905)	0	(51,050)	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2024	Proportion	5.4	4.4	(375,677)	(306,107)	(69,570)	(69,570)	(69,570)	(69,570)	(69,570)	(27,827)	0
4335	Milton-Freewater Unified School District 7	6/30/2024	Contribution	5.4	4.4	(1,287,703)	(1,049,239)	(238,464)	(238,464)	(238,464)	(238,464)	(238,464)	(95,383)	0
4335	Milton-Freewater Unified School District 7	6/30/2023	Proportion	5.3	3.3	3,904,531	2,431,123	736,704	736,704	736,704	736,704	221,011	0	0
4335	Milton-Freewater Unified School District 7	6/30/2023	Contribution	5.3	3.3	(1,165,371)	(725,609)	(219,881)	(219,881)	(219,881)	(219,881)	(65,966)	0	0
4335	Milton-Freewater Unified School District 7	6/30/2022	Proportion	5.4	2.4	(3,429,910)	(1,524,403)	(635,169)	(635,169)	(635,169)	(254,065)	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2022	Contribution	5.4	2.4	(518,405)	(230,402)	(96,001)	(96,001)	(96,001)	(38,400)	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2021	Proportion	5.5	1.5	(2,480,129)	(676,397)	(450,933)	(450,933)	(225,464)	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2021	Contribution	5.5	1.5	6,375,155	1,738,679	1,159,119	1,159,119	579,560	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2020	Proportion	5.4	0.4	(620,219)	(45,944)	(114,855)	(45,944)	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2020	Contribution	5.4	0.4	(664,234)	(49,204)	(123,006)	(49,204)	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2019	Proportion	5.3	0.0	1,857,374	0	105,134	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2019	Contribution	5.3	0.0	(928,966)	0	(52,581)	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2024	Proportion	5.4	4.4	166,234	135,450	30,784	30,784	30,784	30,784	30,784	12,314	0
4336	Nestucca Valley School District 101	6/30/2024	Contribution	5.4	4.4	99,341	80,945	18,396	18,396	18,396	18,396	18,396	7,361	0
4336	Nestucca Valley School District 101	6/30/2023	Proportion	5.3	3.3	(96,544)	(60,112)	(18,216)	(18,216)	(18,216)	(18,216)	(5,464)	0	0
4336	Nestucca Valley School District 101	6/30/2023	Contribution	5.3	3.3	76,731	47,775	14,478	14,478	14,478	14,478	4,341	0	0
4336	Nestucca Valley School District 101	6/30/2022	Proportion	5.4	2.4	484,318	215,251	89,689	89,689	89,689	35,873	0	0	0
4336	Nestucca Valley School District 101	6/30/2022	Contribution	5.4	2.4	10,518	4,674	1,948	1,948	1,948	778	0	0	0
4336	Nestucca Valley School District 101	6/30/2021	Proportion	5.5	1.5	21,887	5,971	3,979	3,979	1,992	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2021	Contribution	5.5	1.5	(474,138)	(129,310)	(86,207)	(86,207)	(43,103)	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2020	Proportion	5.4	0.4	433,172	32,087	80,217	32,087	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2020	Contribution	5.4	0.4	81,758	6,058	15,140	6,058	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2019	Proportion	5.3	0.0	(320,754)	0	(18,154)	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2019	Contribution	5.3	0.0	(27,439)	0	(1,554)	0	0	0	0	0	0
4337	Sherman County School District	6/30/2024	Proportion	5.4	4.4	120,182	97,926	22,256	22,256	22,256	22,256	22,256	8,902	0
4337	Sherman County School District	6/30/2024	Contribution	5.4	4.4	94,648	77,121	17,527	17,527	17,527	17,527	17,527	7,013	0
4337	Sherman County School District	6/30/2023	Proportion	5.3	3.3	195,797	121,911	36,943	36,943	36,943	36,943	11,082	0	0
4337	Sherman County School District	6/30/2023	Contribution	5.3	3.3	125,476	78,126	23,675	23,675	23,675	23,675	7,101	0	0
4337	Sherman County School District	6/30/2022	Proportion	5.4	2.4	(495,400)	(220,177)	(91,741)	(91,741)	(91,741)	(36,695)	0	0	0
4337	Sherman County School District	6/30/2022	Contribution	5.4	2.4	157,381	69,946	29,145	29,145	29,145	11,656	0	0	0
4337	Sherman County School District	6/30/2021	Proportion	5.5	1.5	58,929	16,073	10,714	10,714	5,359	0	0	0	0
4337	Sherman County School District	6/30/2021	Contribution	5.5	1.5	(11,319)	(3,087)	(2,058)	(2,058)	(1,029)	0	0	0	0
4337	Sherman County School District	6/30/2020	Proportion	5.4	0.4	(416,915)	(30,885)	(77,206)	(30,885)	0	0	0	0	0
4337	Sherman County School District	6/30/2020	Contribution	5.4	0.4	1,773,318	131,358	328,392	131,358	0	0	0	0	0
4337	Sherman County School District	6/30/2019	Proportion	5.3	0.0	(466,571)	0	(26,411)	0	0	0	0	0	0
4337	Sherman County School District	6/30/2019	Contribution	5.3	0.0	71,758	0	4,063	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2024	Proportion	5.4	4.4	(2,005,575)	(1,634,172)	(371,403)	(371,403)	(371,403)	(371,403)	(371,403)	(148,560)	0
4338	Three Rivers U J School District	6/30/2024	Contribution	5.4	4.4	(742,723)	(605,182)	(137,541)	(137,541)	(137,541)	(137,541)	(137,541)	(55,018)	0
4338	Three Rivers U J School District	6/30/2023	Proportion	5.3	3.3	690,686	430,050	130,318	130,318	130,318	130,318	39,096	0	0
4338	Three Rivers U J School District	6/30/2023	Contribution	5.3	3.3	(742,950)	(462,592)	(140,179)	(140,179)	(140,179)	(140,179)	(42,055)	0	0
4338	Three Rivers U J School District	6/30/2022	Proportion	5.4	2.4	(3,742,664)	(1,663,406)	(693,086)	(693,086)	(693,086)	(277,234)	0	0	0
4338	Three Rivers U J School District	6/30/2022	Contribution	5.4	2.4	(357,619)	(158,941)	(66,226)	(66,226)	(66,226)	(26,489)	0	0	0
4338	Three Rivers U J School District	6/30/2021	Proportion	5.5	1.5	532,163	145,135	96,757	96,757	48,378	0	0	0	0
4338	Three Rivers U J School District	6/30/2021	Contribution	5.5	1.5	(4,853,425)	(1,323,661)	(882,441)	(882,441)	(441,220)	0	0	0	0
4338	Three Rivers U J School District	6/30/2020	Proportion	5.4	0.4	(2,898,131)	(214,676)	(536,691)	(214,676)	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2020	Contribution	5.4	0.4	6,529	484	1,209	484	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2019	Proportion	5.3	0.0	528,801	0	29,931	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2019	Contribution	5.3	0.0	(1,108,553)	0	(62,748)	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2024	Proportion	5.4	4.4	(3,666,691)	(2,987,674)	(679,017)	(679,017)	(679,017)	(679,017)	(679,017)	(271,606)	0
4339	Lebanon Community School District	6/30/2024	Contribution	5.4	4.4	2,057,808	1,676,732	381,076	381,076	381,076	381,076	381,076	152,428	0
4339	Lebanon Community School District	6/30/2023	Proportion	5.3	3.3	(5,106,999)	(3,179,829)	(963,585)	(963,585)	(963,585)	(963,585)	(289,074)	0	0
4339	Lebanon Community School District	6/30/2023	Contribution	5.3	3.3	1,572,531	979,123	296,704	296,704	296,704	296,704	89,011	0	0
4339	Lebanon Community School District	6/30/2022	Proportion	5.4	2.4	2,489,309	1,106,360	460,983	460,983	460,983	184,394	0	0	0
4339	Lebanon Community School District	6/30/2022	Contribution	5.4	2.4	795,638	353,618	147,340	147,340	147,340	58,938	0	0	0
4339	Lebanon Community School District	6/30/2021	Proportion	5.5	1.5	(4,738,959)	(1,292,443)	(861,629)	(861,629)	(430,814)	0	0	0	0
4339	Lebanon Community School District	6/30/2021	Contribution	5.5	1.5	(2,998,281)	(817,713)	(545,142)	(545,142)	(272,571)	0	0	0	0
4339	Lebanon Community School District	6/30/2020	Proportion	5.4	0.4	1,107,349	82,024	205,065	82,024	0	0	0	0	0
4339	Lebanon Community School District	6/30/2020	Contribution	5.4	0.4	725,085	53,710	134,275	53,710	0	0	0	0	0
4339	Lebanon Community School District	6/30/2019	Proportion	5.3	0.0	(523,310)	0	(29,620)	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2019	Contribution	5.3	0.0	145,532	0	8,237	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2024	Proportion	5.4	4.4	279,406	227,664	51,742	51,742	51,742	51,742	51,742	20,696	0
4340	Monroe School District 1J	6/30/2024	Contribution	5.4	4.4	(153,824)	(125,338)	(28,486)	(28,486)	(28,486)	(28,486)	(28,486)	(11,394)	0

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Exhibit I

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4340	Monroe School District 1J	6/30/2023	Proportion	5.3	3.3	13,918	8,666	2,626	2,626	2,626	2,626	788	0	0
4340	Monroe School District 1J	6/30/2023	Contribution	5.3	3.3	(63,852)	(39,756)	(12,048)	(12,048)	(12,048)	(12,048)	(3,612)	0	0
4340	Monroe School District 1J	6/30/2022	Proportion	5.4	2.4	(407,829)	(181,257)	(75,524)	(75,524)	(75,524)	(30,209)	0	0	0
4340	Monroe School District 1J	6/30/2022	Contribution	5.4	2.4	(40,670)	(18,077)	(7,531)	(7,531)	(7,531)	(3,015)	0	0	0
4340	Monroe School District 1J	6/30/2021	Proportion	5.5	1.5	25,518	6,958	4,640	4,640	2,318	0	0	0	0
4340	Monroe School District 1J	6/30/2021	Contribution	5.5	1.5	(411,383)	(112,195)	(74,797)	(74,797)	(37,398)	0	0	0	0
4340	Monroe School District 1J	6/30/2020	Proportion	5.4	0.4	(512,214)	(37,944)	(94,854)	(37,944)	0	0	0	0	0
4340	Monroe School District 1J	6/30/2020	Contribution	5.4	0.4	29,699	2,199	5,500	2,199	0	0	0	0	0
4340	Monroe School District 1J	6/30/2019	Proportion	5.3	0.0	(133,157)	0	(7,537)	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2019	Contribution	5.3	0.0	(119,760)	0	(6,780)	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2024	Proportion	5.4	4.4	(3,342,065)	(2,723,164)	(618,901)	(618,901)	(618,901)	(618,901)	(618,901)	(247,560)	0
4341	Hillsboro School District 1J	6/30/2024	Contribution	5.4	4.4	(2,734,349)	(2,227,988)	(506,361)	(506,361)	(506,361)	(506,361)	(506,361)	(202,544)	0
4341	Hillsboro School District 1J	6/30/2023	Proportion	5.3	3.3	25,874,569	16,110,581	4,881,994	4,881,994	4,881,994	4,881,994	1,464,599	0	0
4341	Hillsboro School District 1J	6/30/2023	Contribution	5.3	3.3	(3,155,203)	(1,964,561)	(595,321)	(595,321)	(595,321)	(595,321)	(178,598)	0	0
4341	Hillsboro School District 1J	6/30/2022	Proportion	5.4	2.4	(19,816,351)	(8,807,266)	(3,669,695)	(3,669,695)	(3,669,695)	(1,467,876)	0	0	0
4341	Hillsboro School District 1J	6/30/2022	Contribution	5.4	2.4	2,276,422	1,011,742	421,560	421,560	421,560	168,622	0	0	0
4341	Hillsboro School District 1J	6/30/2021	Proportion	5.5	1.5	(1,722,398)	(469,746)	(313,163)	(313,163)	(156,583)	0	0	0	0
4341	Hillsboro School District 1J	6/30/2021	Contribution	5.5	1.5	(21,172,628)	(5,774,352)	(3,849,569)	(3,849,569)	(1,924,783)	0	0	0	0
4341	Hillsboro School District 1J	6/30/2020	Proportion	5.4	0.4	(12,501,257)	(926,017)	(2,315,048)	(926,017)	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2020	Contribution	5.4	0.4	379,433	28,108	70,265	28,108	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2019	Proportion	5.3	0.0	(2,821,538)	0	(159,708)	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2019	Contribution	5.3	0.0	(4,411,138)	0	(249,688)	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2024	Proportion	5.4	4.4	1,374,315	1,119,812	254,503	254,503	254,503	254,503	254,503	101,800	0
4342	North Santiam School District 29J	6/30/2024	Contribution	5.4	4.4	(1,493,126)	(1,216,621)	(276,505)	(276,505)	(276,505)	(276,505)	(276,505)	(110,601)	0
4342	North Santiam School District 29J	6/30/2023	Proportion	5.3	3.3	4,281,229	2,665,671	807,779	807,779	807,779	807,779	242,334	0	0
4342	North Santiam School District 29J	6/30/2023	Contribution	5.3	3.3	(1,094,192)	(681,290)	(206,451)	(206,451)	(206,451)	(206,451)	(61,937)	0	0
4342	North Santiam School District 29J	6/30/2022	Proportion	5.4	2.4	(4,149,165)	(1,844,073)	(768,364)	(768,364)	(768,364)	(307,345)	0	0	0
4342	North Santiam School District 29J	6/30/2022	Contribution	5.4	2.4	(392,106)	(174,270)	(72,612)	(72,612)	(72,612)	(29,046)	0	0	0
4342	North Santiam School District 29J	6/30/2021	Proportion	5.5	1.5	(6,017,839)	(1,641,227)	(1,094,153)	(1,094,153)	(547,074)	0	0	0	0
4342	North Santiam School District 29J	6/30/2021	Contribution	5.5	1.5	13,005,491	3,546,951	2,364,635	2,364,635	1,182,316	0	0	0	0
4342	North Santiam School District 29J	6/30/2020	Proportion	5.4	0.4	(902,993)	(66,888)	(167,221)	(66,888)	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2020	Contribution	5.4	0.4	(591,393)	(43,808)	(109,517)	(43,808)	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2019	Proportion	5.3	0.0	781,521	0	44,236	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2019	Contribution	5.3	0.0	(1,233,207)	0	(69,802)	0	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2024	Proportion	5.4	4.4	(363,325)	(296,043)	(67,282)	(67,282)	(67,282)	(67,282)	(67,282)	(26,915)	0
4343	Harrisburg Sschool District 7	6/30/2024	Contribution	5.4	4.4	534,885	435,832	99,053	99,053	99,053	99,053	99,053	39,620	0
4343	Harrisburg Sschool District 7	6/30/2023	Proportion	5.3	3.3	(1,371,547)	(853,983)	(258,782)	(258,782)	(258,782)	(258,782)	(77,637)	0	0
4343	Harrisburg Sschool District 7	6/30/2023	Contribution	5.3	3.3	358,107	222,973	67,567	67,567	67,567	67,567	20,272	0	0
4343	Harrisburg Sschool District 7	6/30/2022	Proportion	5.4	2.4	604,749	268,776	111,991	111,991	111,991	44,794	0	0	0
4343	Harrisburg Sschool District 7	6/30/2022	Contribution	5.4	2.4	102,250	45,445	18,935	18,935	18,935	7,575	0	0	0
4343	Harrisburg Sschool District 7	6/30/2021	Proportion	5.5	1.5	229,075	62,475	41,650	41,650	20,825	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2021	Contribution	5.5	1.5	(603,634)	(164,626)	(109,752)	(109,752)	(54,874)	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2020	Proportion	5.4	0.4	(1,436,571)	(106,411)	(266,032)	(106,411)	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2020	Contribution	5.4	0.4	350,095	25,935	64,832	25,935	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2019	Proportion	5.3	0.0	(1,455,831)	0	(82,406)	0	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2019	Contribution	5.3	0.0	(233,345)	0	(13,210)	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2024	Proportion	5.4	4.4	(373,709)	(304,504)	(69,205)	(69,205)	(69,205)	(69,205)	(69,205)	(27,684)	0
4344	South Wasco County School District 1	6/30/2024	Contribution	5.4	4.4	214,896	175,100	39,796	39,796	39,796	39,796	39,796	15,916	0
4344	South Wasco County School District 1	6/30/2023	Proportion	5.3	3.3	162,835	101,387	30,724	30,724	30,724	30,724	9,215	0	0
4344	South Wasco County School District 1	6/30/2023	Contribution	5.3	3.3	34,056	21,204	6,426	6,426	6,426	6,426	1,926	0	0
4344	South Wasco County School District 1	6/30/2022	Proportion	5.4	2.4	239,803	106,579	44,408	44,408	44,408	17,763	0	0	0
4344	South Wasco County School District 1	6/30/2022	Contribution	5.4	2.4	338,497	150,442	62,685	62,685	62,685	25,072	0	0	0
4344	South Wasco County School District 1	6/30/2021	Proportion	5.5	1.5	(146,980)	(40,084)	(26,724)	(26,724)	(13,360)	0	0	0	0
4344	South Wasco County School District 1	6/30/2021	Contribution	5.5	1.5	(339,499)	(92,591)	(61,727)	(61,727)	(30,864)	0	0	0	0
4344	South Wasco County School District 1	6/30/2020	Proportion	5.4	0.4	147,676	10,941	27,347	10,941	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2020	Contribution	5.4	0.4	158,124	11,714	29,282	11,714	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2019	Proportion	5.3	0.0	(478,425)	0	(27,080)	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2019	Contribution	5.3	0.0	102,054	0	5,779	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2024	Proportion	5.4	4.4	(1,795,136)	(1,462,703)	(332,433)	(332,433)	(332,433)	(332,433)	(332,433)	(132,971)	0
4345	Oregon Trail School District 46	6/30/2024	Contribution	5.4	4.4	2,349,651	1,914,530	435,121	435,121	435,121	435,121	435,121	174,046	0
4345	Oregon Trail School District 46	6/30/2023	Proportion	5.3	3.3	(2,149,557)	(1,338,403)	(405,577)	(405,577)	(405,577)	(405,577)	(121,672)	0	0
4345	Oregon Trail School District 46	6/30/2023	Contribution	5.3	3.3	1,848,835	1,151,161	348,837	348,837	348,837	348,837	104,650	0	0
4345	Oregon Trail School District 46	6/30/2022	Proportion	5.4	2.4	670,801	298,135	124,222	124,222	124,222	49,691	0	0	0
4345	Oregon Trail School District 46	6/30/2022	Contribution	5.4	2.4	1,274,744	566,552	236,064	236,064	236,064	94,424	0	0	0
4345	Oregon Trail School District 46	6/30/2021	Proportion	5.5	1.5	156,407	42,655	28,438	28,438	14,217	0	0	0	0
4345	Oregon Trail School District 46	6/30/2021	Contribution	5.5	1.5	(2,733,840)	(745,592)	(497,062)	(497,062)	(248,530)	0	0	0	0
4345	Oregon Trail School District 46	6/30/2020	Proportion	5.4	0.4	(1,922,815)	(142,430)	(356,077)	(142,430)	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2020	Contribution	5.4	0.4	3,025,748	224,128	560,324	224,128	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2019	Proportion	5.3	0.0	(1,730,895)	0	(97,975)	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2019	Contribution	5.3	0.0	343,343	0	19,433	0	0	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4346	Knappa School District 4	6/30/2024	Proportion	5.4	4.4	(605,052)	(493,005)	(112,047)	(112,047)	(112,047)	(112,047)	(112,047)	(44,817)	0
4346	Knappa School District 4	6/30/2024	Contribution	5.4	4.4	277,417	226,043	51,374	51,374	51,374	51,374	51,374	20,547	0
4346	Knappa School District 4	6/30/2023	Proportion	5.3	3.3	173,724	108,168	32,778	32,778	32,778	32,778	9,834	0	0
4346	Knappa School District 4	6/30/2023	Contribution	5.3	3.3	283,535	176,541	53,497	53,497	53,497	53,497	16,050	0	0
4346	Knappa School District 4	6/30/2022	Proportion	5.4	2.4	393,332	174,815	72,839	72,839	72,839	29,137	0	0	0
4346	Knappa School District 4	6/30/2022	Contribution	5.4	2.4	68,218	30,319	12,633	12,633	12,633	5,053	0	0	0
4346	Knappa School District 4	6/30/2021	Proportion	5.5	1.5	(121,733)	(33,201)	(22,133)	(22,133)	(11,068)	0	0	0	0
4346	Knappa School District 4	6/30/2021	Contribution	5.5	1.5	(406,221)	(110,789)	(73,858)	(73,858)	(36,931)	0	0	0	0
4346	Knappa School District 4	6/30/2020	Proportion	5.4	0.4	207,547	15,372	38,435	15,372	0	0	0	0	0
4346	Knappa School District 4	6/30/2020	Contribution	5.4	0.4	195,820	14,505	36,263	14,505	0	0	0	0	0
4346	Knappa School District 4	6/30/2019	Proportion	5.3	0.0	(782,350)	0	(44,285)	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2019	Contribution	5.3	0.0	60,565	0	3,430	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2024	Proportion	5.4	4.4	(1,045,895)	(852,211)	(193,684)	(193,684)	(193,684)	(193,684)	(193,684)	(77,475)	0
4347	Clatskanie School District 6J	6/30/2024	Contribution	5.4	4.4	448,087	365,108	82,979	82,979	82,979	82,979	82,979	33,192	0
4347	Clatskanie School District 6J	6/30/2023	Proportion	5.3	3.3	(638,912)	(397,814)	(120,549)	(120,549)	(120,549)	(120,549)	(36,167)	0	0
4347	Clatskanie School District 6J	6/30/2023	Contribution	5.3	3.3	227,333	141,547	42,893	42,893	42,893	42,893	12,868	0	0
4347	Clatskanie School District 6J	6/30/2022	Proportion	5.4	2.4	112,325	49,922	20,801	20,801	20,801	8,320	0	0	0
4347	Clatskanie School District 6J	6/30/2022	Contribution	5.4	2.4	261,912	116,406	48,502	48,502	48,502	19,402	0	0	0
4347	Clatskanie School District 6J	6/30/2021	Proportion	5.5	1.5	247,717	67,561	45,039	45,039	22,522	0	0	0	0
4347	Clatskanie School District 6J	6/30/2021	Contribution	5.5	1.5	(832,963)	(227,171)	(151,448)	(151,448)	(75,723)	0	0	0	0
4347	Clatskanie School District 6J	6/30/2020	Proportion	5.4	0.4	298,532	22,112	55,284	22,112	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2020	Contribution	5.4	0.4	258,331	19,136	47,839	19,136	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2019	Proportion	5.3	0.0	(1,202,294)	0	(68,054)	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2019	Contribution	5.3	0.0	88,613	0	5,018	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2024	Proportion	5.4	4.4	(8,404)	(6,848)	(1,556)	(1,556)	(1,556)	(1,556)	(1,556)	(624)	0
4348	Lourdes Charter School	6/30/2024	Contribution	5.4	4.4	18,556	15,120	3,436	3,436	3,436	3,436	3,436	1,376	0
4348	Lourdes Charter School	6/30/2023	Proportion	5.3	3.3	(6,483)	(4,037)	(1,223)	(1,223)	(1,223)	(1,223)	(368)	0	0
4348	Lourdes Charter School	6/30/2023	Contribution	5.3	3.3	18,620	11,594	3,513	3,513	3,513	3,513	1,055	0	0
4348	Lourdes Charter School	6/30/2022	Proportion	5.4	2.4	(19,978)	(8,878)	(3,700)	(3,700)	(3,700)	(1,478)	0	0	0
4348	Lourdes Charter School	6/30/2022	Contribution	5.4	2.4	13,444	5,974	2,490	2,490	2,490	994	0	0	0
4348	Lourdes Charter School	6/30/2021	Proportion	5.5	1.5	101,212	27,604	18,402	18,402	9,202	0	0	0	0
4348	Lourdes Charter School	6/30/2021	Contribution	5.5	1.5	(20,937)	(5,709)	(3,807)	(3,807)	(1,902)	0	0	0	0
4348	Lourdes Charter School	6/30/2020	Proportion	5.4	0.4	78,247	5,797	14,490	5,797	0	0	0	0	0
4348	Lourdes Charter School	6/30/2020	Contribution	5.4	0.4	24,886	1,841	4,609	1,841	0	0	0	0	0
4348	Lourdes Charter School	6/30/2019	Proportion	5.3	0.0	(185,183)	0	(10,483)	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2019	Contribution	5.3	0.0	28,122	0	1,592	0	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2024	Proportion	5.4	4.4	(126,241)	(102,863)	(23,378)	(23,378)	(23,378)	(23,378)	(23,378)	(9,351)	0
4350	Ridgeline Montessori	6/30/2024	Contribution	5.4	4.4	88,779	72,338	16,441	16,441	16,441	16,441	16,441	6,574	0
4350	Ridgeline Montessori	6/30/2023	Proportion	5.3	3.3	150,338	93,606	28,366	28,366	28,366	28,366	8,508	0	0
4350	Ridgeline Montessori	6/30/2023	Contribution	5.3	3.3	68,442	42,614	12,914	12,914	12,914	12,914	3,872	0	0
4350	Ridgeline Montessori	6/30/2022	Proportion	5.4	2.4	(87,825)	(39,033)	(16,264)	(16,264)	(16,264)	(6,505)	0	0	0
4350	Ridgeline Montessori	6/30/2022	Contribution	5.4	2.4	78,606	34,935	14,557	14,557	14,557	5,821	0	0	0
4350	Ridgeline Montessori	6/30/2021	Proportion	5.5	1.5	155,924	42,524	28,350	28,350	14,174	0	0	0	0
4350	Ridgeline Montessori	6/30/2021	Contribution	5.5	1.5	(174,826)	(47,678)	(31,787)	(31,787)	(15,891)	0	0	0	0
4350	Ridgeline Montessori	6/30/2020	Proportion	5.4	0.4	(97,178)	(7,198)	(17,996)	(7,198)	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2020	Contribution	5.4	0.4	90,245	6,685	16,712	6,685	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2019	Proportion	5.3	0.0	(122,134)	0	(6,914)	0	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2019	Contribution	5.3	0.0	6,972	0	397	0	0	0	0	0	0
4351	The Village School	6/30/2024	Proportion	5.4	4.4	79,163	64,503	14,660	14,660	14,660	14,660	14,660	5,863	0
4351	The Village School	6/30/2024	Contribution	5.4	4.4	119,569	97,427	22,142	22,142	22,142	22,142	22,142	8,859	0
4351	The Village School	6/30/2023	Proportion	5.3	3.3	(113,535)	(70,691)	(21,422)	(21,422)	(21,422)	(21,422)	(6,425)	0	0
4351	The Village School	6/30/2023	Contribution	5.3	3.3	42,048	26,180	7,934	7,934	7,934	7,934	2,378	0	0
4351	The Village School	6/30/2022	Proportion	5.4	2.4	65,152	28,957	12,065	12,065	12,065	4,827	0	0	0
4351	The Village School	6/30/2022	Contribution	5.4	2.4	(14,170)	(6,298)	(2,624)	(2,624)	(2,624)	(1,050)	0	0	0
4351	The Village School	6/30/2021	Proportion	5.5	1.5	(30,358)	(8,278)	(5,520)	(5,520)	(2,758)	0	0	0	0
4351	The Village School	6/30/2021	Contribution	5.5	1.5	(48,678)	(13,274)	(8,851)	(8,851)	(4,423)	0	0	0	0
4351	The Village School	6/30/2020	Proportion	5.4	0.4	(70,869)	(5,249)	(13,124)	(5,249)	0	0	0	0	0
4351	The Village School	6/30/2020	Contribution	5.4	0.4	11,175	830	2,069	830	0	0	0	0	0
4351	The Village School	6/30/2019	Proportion	5.3	0.0	(1,993)	0	(113)	0	0	0	0	0	0
4351	The Village School	6/30/2019	Contribution	5.3	0.0	(20,328)	0	(1,153)	0	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2024	Proportion	5.4	4.4	(81,620)	(66,505)	(15,115)	(15,115)	(15,115)	(15,115)	(15,115)	(6,045)	0
4352	Armadillo Technical Institute	6/30/2024	Contribution	5.4	4.4	33,265	27,105	6,160	6,160	6,160	6,160	6,160	2,465	0
4352	Armadillo Technical Institute	6/30/2023	Proportion	5.3	3.3	(92,630)	(57,676)	(17,477)	(17,477)	(17,477)	(17,477)	(5,245)	0	0
4352	Armadillo Technical Institute	6/30/2023	Contribution	5.3	3.3	32,077	19,973	6,052	6,052	6,052	6,052	1,817	0	0
4352	Armadillo Technical Institute	6/30/2022	Proportion	5.4	2.4	(31,069)	(13,807)	(5,754)	(5,754)	(5,754)	(2,299)	0	0	0
4352	Armadillo Technical Institute	6/30/2022	Contribution	5.4	2.4	(3,493)	(1,552)	(647)	(647)	(647)	(258)	0	0	0
4352	Armadillo Technical Institute	6/30/2021	Proportion	5.5	1.5	(121,292)	(33,080)	(22,053)	(22,053)	(11,027)	0	0	0	0
4352	Armadillo Technical Institute	6/30/2021	Contribution	5.5	1.5	(71,505)	(19,501)	(13,001)	(13,001)	(6,500)	0	0	0	0
4352	Armadillo Technical Institute	6/30/2020	Proportion	5.4	0.4	2,373	178	439	178	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2020	Contribution	5.4	0.4	2,461	181	456	181	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4352	Armadillo Technical Institute	6/30/2019	Proportion	5.3	0.0	91,390	0	5,175	0	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2019	Contribution	5.3	0.0	536	0	31	0	0	0	0	0	0
4354	Opal Charter School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4354	Opal Charter School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4354	Opal Charter School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4354	Opal Charter School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4354	Opal Charter School	6/30/2022	Proportion	5.4	2.4	(393,043)	(174,685)	(72,786)	(72,786)	(72,786)	(29,113)	0	0	0
4354	Opal Charter School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4354	Opal Charter School	6/30/2021	Proportion	5.5	1.5	38,630	10,534	7,024	7,024	3,510	0	0	0	0
4354	Opal Charter School	6/30/2021	Contribution	5.5	1.5	(85,818)	(23,406)	(15,603)	(15,603)	(7,803)	0	0	0	0
4354	Opal Charter School	6/30/2020	Proportion	5.4	0.4	25,101	1,861	4,648	1,861	0	0	0	0	0
4354	Opal Charter School	6/30/2020	Contribution	5.4	0.4	42,690	3,160	7,906	3,160	0	0	0	0	0
4354	Opal Charter School	6/30/2019	Proportion	5.3	0.0	20,541	0	1,161	0	0	0	0	0	0
4354	Opal Charter School	6/30/2019	Contribution	5.3	0.0	9,445	0	535	0	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2024	Proportion	5.4	4.4	(98,632)	(80,367)	(18,265)	(18,265)	(18,265)	(18,265)	(18,265)	(7,307)	0
4355	Three Rivers Charter School	6/30/2024	Contribution	5.4	4.4	103,938	84,690	19,248	19,248	19,248	19,248	19,248	7,698	0
4355	Three Rivers Charter School	6/30/2023	Proportion	5.3	3.3	89,871	55,957	16,957	16,957	16,957	16,957	5,086	0	0
4355	Three Rivers Charter School	6/30/2023	Contribution	5.3	3.3	57,538	35,826	10,856	10,856	10,856	10,856	3,258	0	0
4355	Three Rivers Charter School	6/30/2022	Proportion	5.4	2.4	(248,727)	(110,544)	(46,061)	(46,061)	(46,061)	(18,422)	0	0	0
4355	Three Rivers Charter School	6/30/2022	Contribution	5.4	2.4	41,376	18,390	7,662	7,662	7,662	3,066	0	0	0
4355	Three Rivers Charter School	6/30/2021	Proportion	5.5	1.5	(126,613)	(34,529)	(23,021)	(23,021)	(11,508)	0	0	0	0
4355	Three Rivers Charter School	6/30/2021	Contribution	5.5	1.5	(122,955)	(33,535)	(22,355)	(22,355)	(11,180)	0	0	0	0
4355	Three Rivers Charter School	6/30/2020	Proportion	5.4	0.4	(59,234)	(4,389)	(10,969)	(4,389)	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2020	Contribution	5.4	0.4	28,929	2,144	5,357	2,144	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2019	Proportion	5.3	0.0	98,481	0	5,576	0	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2019	Contribution	5.3	0.0	(14,403)	0	(813)	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4359	Willamette Leadership Academy	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4359	Willamette Leadership Academy	6/30/2024	Contribution	5.4	4.4	27,442	22,360	5,082	5,082	5,082	5,082	5,082	2,032	0
4359	Willamette Leadership Academy	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4359	Willamette Leadership Academy	6/30/2023	Contribution	5.3	3.3	6,875	4,281	1,297	1,297	1,297	1,297	390	0	0
4360	Luckiamute Valley Charter School	6/30/2024	Proportion	5.4	4.4	(320,283)	(260,971)	(59,312)	(59,312)	(59,312)	(59,312)	(59,312)	(23,723)	0
4360	Luckiamute Valley Charter School	6/30/2024	Contribution	5.4	4.4	45,728	37,260	8,468	8,468	8,468	8,468	8,468	3,388	0
4360	Luckiamute Valley Charter School	6/30/2023	Proportion	5.3	3.3	(46,874)	(29,186)	(8,844)	(8,844)	(8,844)	(8,844)	(2,654)	0	0
4360	Luckiamute Valley Charter School	6/30/2023	Contribution	5.3	3.3	149,627	93,163	28,232	28,232	28,232	28,232	8,467	0	0
4360	Luckiamute Valley Charter School	6/30/2022	Proportion	5.4	2.4	397,785	176,793	73,664	73,664	73,664	29,465	0	0	0
4360	Luckiamute Valley Charter School	6/30/2022	Contribution	5.4	2.4	69,538	30,907	12,877	12,877	12,877	5,153	0	0	0
4360	Luckiamute Valley Charter School	6/30/2021	Proportion	5.5	1.5	10,212	2,784	1,857	1,857	927	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2021	Contribution	5.5	1.5	(81,019)	(22,095)	(14,731)	(14,731)	(7,364)	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2020	Proportion	5.4	0.4	(205,909)	(15,254)	(38,131)	(15,254)	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2020	Contribution	5.4	0.4	39,523	2,928	7,319	2,928	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2019	Proportion	5.3	0.0	179,345	0	10,150	0	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2019	Contribution	5.3	0.0	(6,641)	0	(376)	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2024	Proportion	5.4	4.4	(10,899)	(8,881)	(2,018)	(2,018)	(2,018)	(2,018)	(2,018)	(809)	0
4362	Kings Valley Charter School	6/30/2024	Contribution	5.4	4.4	6,990	5,696	1,294	1,294	1,294	1,294	1,294	520	0
4362	Kings Valley Charter School	6/30/2023	Proportion	5.3	3.3	2,637	1,641	498	498	498	498	147	0	0
4362	Kings Valley Charter School	6/30/2023	Contribution	5.3	3.3	214	134	40	40	40	40	14	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4362	Kings Valley Charter School	6/30/2022	Proportion	5.4	2.4	(73,833)	(32,814)	(13,673)	(13,673)	(13,673)	(5,468)	0	0	0
4362	Kings Valley Charter School	6/30/2022	Contribution	5.4	2.4	1,187	527	220	220	220	87	0	0	0
4362	Kings Valley Charter School	6/30/2021	Proportion	5.5	1.5	1,098	298	200	200	98	0	0	0	0
4362	Kings Valley Charter School	6/30/2021	Contribution	5.5	1.5	(19,143)	(5,219)	(3,481)	(3,481)	(1,738)	0	0	0	0
4362	Kings Valley Charter School	6/30/2020	Proportion	5.4	0.4	1,449	109	268	109	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2020	Contribution	5.4	0.4	2,491	186	461	186	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2019	Proportion	5.3	0.0	14,741	0	836	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2019	Contribution	5.3	0.0	360	0	20	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2024	Proportion	5.4	4.4	198,529	161,764	36,765	36,765	36,765	36,765	36,765	14,704	0
4363	Multisensory Learning Academy	6/30/2024	Contribution	5.4	4.4	206,120	167,950	38,170	38,170	38,170	38,170	38,170	15,270	0
4363	Multisensory Learning Academy	6/30/2023	Proportion	5.3	3.3	(547,450)	(340,866)	(103,292)	(103,292)	(103,292)	(103,292)	(30,990)	0	0
4363	Multisensory Learning Academy	6/30/2023	Contribution	5.3	3.3	255,726	159,226	48,250	48,250	48,250	48,250	14,476	0	0
4363	Multisensory Learning Academy	6/30/2022	Proportion	5.4	2.4	(494,608)	(219,826)	(91,594)	(91,594)	(91,594)	(36,638)	0	0	0
4363	Multisensory Learning Academy	6/30/2022	Contribution	5.4	2.4	86,550	38,466	16,028	16,028	16,028	6,410	0	0	0
4363	Multisensory Learning Academy	6/30/2021	Proportion	5.5	1.5	1,054,029	287,461	191,642	191,642	95,819	0	0	0	0
4363	Multisensory Learning Academy	6/30/2021	Contribution	5.5	1.5	(493,768)	(134,664)	(89,776)	(89,776)	(44,888)	0	0	0	0
4363	Multisensory Learning Academy	6/30/2020	Proportion	5.4	0.4	14,971	1,111	2,772	1,111	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2020	Contribution	5.4	0.4	257,620	19,085	47,707	19,085	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2019	Proportion	5.3	0.0	(291,944)	0	(16,524)	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2019	Contribution	5.3	0.0	75,277	0	4,262	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2024	Proportion	5.4	4.4	(76,029)	(61,950)	(14,079)	(14,079)	(14,079)	(14,079)	(14,079)	(5,634)	0
4365	Mitch Charter School	6/30/2024	Contribution	5.4	4.4	(652)	(531)	(121)	(121)	(121)	(121)	(121)	(47)	0
4365	Mitch Charter School	6/30/2023	Proportion	5.3	3.3	(297,419)	(185,185)	(56,117)	(56,117)	(56,117)	(56,117)	(16,834)	0	0
4365	Mitch Charter School	6/30/2023	Contribution	5.3	3.3	70,795	44,079	13,358	13,358	13,358	13,358	4,005	0	0
4365	Mitch Charter School	6/30/2022	Proportion	5.4	2.4	72,493	32,218	13,425	13,425	13,425	5,368	0	0	0
4365	Mitch Charter School	6/30/2022	Contribution	5.4	2.4	(15,002)	(6,668)	(2,778)	(2,778)	(2,778)	(1,112)	0	0	0
4365	Mitch Charter School	6/30/2021	Proportion	5.5	1.5	277,271	75,619	50,413	50,413	25,206	0	0	0	0
4365	Mitch Charter School	6/30/2021	Contribution	5.5	1.5	(141,984)	(38,724)	(25,815)	(25,815)	(12,909)	0	0	0	0
4365	Mitch Charter School	6/30/2020	Proportion	5.4	0.4	(8,609)	(639)	(1,594)	(639)	0	0	0	0	0
4365	Mitch Charter School	6/30/2020	Contribution	5.4	0.4	90,474	6,704	16,754	6,704	0	0	0	0	0
4365	Mitch Charter School	6/30/2019	Proportion	5.3	0.0	(473,961)	0	(26,826)	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2019	Contribution	5.3	0.0	39,142	0	2,217	0	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2024	Proportion	5.4	4.4	(246,439)	(200,802)	(45,637)	(45,637)	(45,637)	(45,637)	(45,637)	(18,254)	0
4366	Sand Ridge Charter School	6/30/2024	Contribution	5.4	4.4	154,582	125,956	28,626	28,626	28,626	28,626	28,626	11,452	0
4366	Sand Ridge Charter School	6/30/2023	Proportion	5.3	3.3	32,369	20,155	6,107	6,107	6,107	6,107	1,834	0	0
4366	Sand Ridge Charter School	6/30/2023	Contribution	5.3	3.3	179,243	111,605	33,819	33,819	33,819	33,819	10,148	0	0
4366	Sand Ridge Charter School	6/30/2022	Proportion	5.4	2.4	110,806	49,246	20,520	20,520	20,520	8,206	0	0	0
4366	Sand Ridge Charter School	6/30/2022	Contribution	5.4	2.4	(23,745)	(10,554)	(4,397)	(4,397)	(4,397)	(1,760)	0	0	0
4366	Sand Ridge Charter School	6/30/2021	Proportion	5.5	1.5	(169,490)	(46,226)	(30,816)	(30,816)	(15,410)	0	0	0	0
4366	Sand Ridge Charter School	6/30/2021	Contribution	5.5	1.5	(128,017)	(34,913)	(23,276)	(23,276)	(11,637)	0	0	0	0
4366	Sand Ridge Charter School	6/30/2020	Proportion	5.4	0.4	30,304	2,244	5,612	2,244	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2020	Contribution	5.4	0.4	38,340	2,840	7,100	2,840	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2019	Proportion	5.3	0.0	40,161	0	2,271	0	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2019	Contribution	5.3	0.0	26,010	0	1,470	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2024	Proportion	5.4	4.4	(523,494)	(426,551)	(96,943)	(96,943)	(96,943)	(96,943)	(96,943)	(38,779)	0
4367	Arthur Academy Charter School	6/30/2024	Contribution	5.4	4.4	332,033	270,545	61,488	61,488	61,488	61,488	61,488	24,593	0
4367	Arthur Academy Charter School	6/30/2023	Proportion	5.3	3.3	(688,962)	(428,976)	(129,993)	(129,993)	(129,993)	(129,993)	(38,997)	0	0
4367	Arthur Academy Charter School	6/30/2023	Contribution	5.3	3.3	411,257	256,065	77,596	77,596	77,596	77,596	23,277	0	0
4367	Arthur Academy Charter School	6/30/2022	Proportion	5.4	2.4	731,465	325,097	135,456	135,456	135,456	54,185	0	0	0
4367	Arthur Academy Charter School	6/30/2022	Contribution	5.4	2.4	(17,167)	(7,630)	(3,179)	(3,179)	(3,179)	(1,272)	0	0	0
4367	Arthur Academy Charter School	6/30/2021	Proportion	5.5	1.5	(249,751)	(68,115)	(45,409)	(45,409)	(22,706)	0	0	0	0
4367	Arthur Academy Charter School	6/30/2021	Contribution	5.5	1.5	(592,163)	(161,499)	(107,666)	(107,666)	(53,833)	0	0	0	0
4367	Arthur Academy Charter School	6/30/2020	Proportion	5.4	0.4	(690,093)	(51,118)	(127,795)	(51,118)	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2020	Contribution	5.4	0.4	3,173	233	588	233	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2019	Proportion	5.3	0.0	(77,181)	0	(4,371)	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2019	Contribution	5.3	0.0	(87,512)	0	(4,952)	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2024	Contribution	5.4	4.4	674	549	125	125	125	125	125	49	0
4369	Trillium Charter School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2023	Contribution	5.3	3.3	191	119	36	36	36	36	11	0	0
4369	Trillium Charter School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2021	Proportion	5.5	1.5	(5,429)	(1,481)	(987)	(987)	(494)	0	0	0	0
4369	Trillium Charter School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2020	Proportion	5.4	0.4	(2,145,701)	(158,941)	(397,352)	(158,941)	0	0	0	0	0
4369	Trillium Charter School	6/30/2020	Contribution	5.4	0.4	(701)	(51)	(130)	(51)	0	0	0	0	0
4369	Trillium Charter School	6/30/2019	Proportion	5.3	0.0	278,427	0	15,762	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2019	Contribution	5.3	0.0	(217,694)	0	(12,324)	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2024	Proportion	5.4	4.4	9,549	7,781	1,768	1,768	1,768	1,768	1,768	709	0
4370	Howard Street Charter School, Inc.	6/30/2024	Contribution	5.4	4.4	41,869	34,115	7,754	7,754	7,754	7,754	7,754	3,099	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4370	Howard Street Charter School, Inc.	6/30/2023	Proportion	5.3	3.3	60,424	37,622	11,401	11,401	11,401	11,401	3,419	0	0
4370	Howard Street Charter School, Inc.	6/30/2023	Contribution	5.3	3.3	39,570	24,638	7,466	7,466	7,466	7,466	2,240	0	0
4370	Howard Street Charter School, Inc.	6/30/2022	Proportion	5.4	2.4	(91,566)	(40,695)	(16,957)	(16,957)	(16,957)	(6,781)	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2022	Contribution	5.4	2.4	55,671	24,744	10,309	10,309	10,309	4,126	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2021	Proportion	5.5	1.5	56,325	15,361	10,241	10,241	5,120	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2021	Contribution	5.5	1.5	(99,920)	(27,252)	(18,167)	(18,167)	(9,085)	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2020	Proportion	5.4	0.4	233,856	17,321	43,307	17,321	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2020	Contribution	5.4	0.4	37,852	2,802	7,010	2,802	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2019	Proportion	5.3	0.0	(121,062)	0	(6,852)	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2019	Contribution	5.3	0.0	33,690	0	1,905	0	0	0	0	0	0
4371	The Lighthouse School	6/30/2024	Proportion	5.4	4.4	(184,788)	(150,568)	(34,220)	(34,220)	(34,220)	(34,220)	(34,220)	(13,688)	0
4371	The Lighthouse School	6/30/2024	Contribution	5.4	4.4	185,210	150,912	34,298	34,298	34,298	34,298	34,298	13,720	0
4371	The Lighthouse School	6/30/2023	Proportion	5.3	3.3	343,129	213,647	64,741	64,741	64,741	64,741	19,424	0	0
4371	The Lighthouse School	6/30/2023	Contribution	5.3	3.3	150,612	93,778	28,417	28,417	28,417	28,417	8,527	0	0
4371	The Lighthouse School	6/30/2022	Proportion	5.4	2.4	(401,676)	(178,524)	(74,384)	(74,384)	(74,384)	(29,756)	0	0	0
4371	The Lighthouse School	6/30/2022	Contribution	5.4	2.4	105,756	47,004	19,584	19,584	19,584	7,836	0	0	0
4371	The Lighthouse School	6/30/2021	Proportion	5.5	1.5	(25,465)	(6,945)	(4,630)	(4,630)	(2,315)	0	0	0	0
4371	The Lighthouse School	6/30/2021	Contribution	5.5	1.5	(141,593)	(38,617)	(25,744)	(25,744)	(12,873)	0	0	0	0
4371	The Lighthouse School	6/30/2020	Proportion	5.4	0.4	382,995	28,370	70,925	28,370	0	0	0	0	0
4371	The Lighthouse School	6/30/2020	Contribution	5.4	0.4	(102)	(7)	(19)	(7)	0	0	0	0	0
4371	The Lighthouse School	6/30/2019	Proportion	5.3	0.0	(462,136)	0	(26,161)	0	0	0	0	0	0
4371	The Lighthouse School	6/30/2019	Contribution	5.3	0.0	130,597	0	7,392	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2023	Proportion	5.3	3.3	(418,590)	(260,632)	(78,979)	(78,979)	(78,979)	(78,979)	(23,695)	0	0
4373	Sheridan Japanese School Foundation	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2022	Proportion	5.4	2.4	(148,393)	(65,953)	(27,480)	(27,480)	(27,480)	(10,993)	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2022	Contribution	5.4	2.4	(43,206)	(19,203)	(8,001)	(8,001)	(8,001)	(3,201)	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2021	Proportion	5.5	1.5	133,793	36,489	24,326	24,326	12,163	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2021	Contribution	5.5	1.5	(66,516)	(18,140)	(12,094)	(12,094)	(6,046)	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2020	Proportion	5.4	0.4	(62,342)	(4,617)	(11,545)	(4,617)	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2020	Contribution	5.4	0.4	30,176	2,236	5,588	2,236	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2019	Proportion	5.3	0.0	(97,352)	0	(5,512)	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2019	Contribution	5.3	0.0	6,216	0	351	0	0	0	0	0	0
4374	Ione School District	6/30/2024	Proportion	5.4	4.4	(438,466)	(357,269)	(81,197)	(81,197)	(81,197)	(81,197)	(81,197)	(32,481)	0
4374	Ione School District	6/30/2024	Contribution	5.4	4.4	193,820	157,927	35,893	35,893	35,893	35,893	35,893	14,355	0
4374	Ione School District	6/30/2023	Proportion	5.3	3.3	(494,192)	(307,704)	(93,244)	(93,244)	(93,244)	(93,244)	(27,972)	0	0
4374	Ione School District	6/30/2023	Contribution	5.3	3.3	85,190	53,042	16,074	16,074	16,074	16,074	4,820	0	0
4374	Ione School District	6/30/2022	Proportion	5.4	2.4	(345,938)	(153,749)	(64,063)	(64,063)	(64,063)	(25,623)	0	0	0
4374	Ione School District	6/30/2022	Contribution	5.4	2.4	38,887	17,284	7,201	7,201	7,201	2,882	0	0	0
4374	Ione School District	6/30/2021	Proportion	5.5	1.5	(129,790)	(35,398)	(23,598)	(23,598)	(11,800)	0	0	0	0
4374	Ione School District	6/30/2021	Contribution	5.5	1.5	(278,857)	(76,053)	(50,701)	(50,701)	(25,352)	0	0	0	0
4374	Ione School District	6/30/2020	Proportion	5.4	0.4	(242,854)	(17,989)	(44,973)	(17,989)	0	0	0	0	0
4374	Ione School District	6/30/2020	Contribution	5.4	0.4	128,437	9,512	23,785	9,512	0	0	0	0	0
4374	Ione School District	6/30/2019	Proportion	5.3	0.0	98,747	0	5,587	0	0	0	0	0	0
4374	Ione School District	6/30/2019	Contribution	5.3	0.0	(21,283)	0	(1,203)	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2024	Proportion	5.4	4.4	(425,833)	(346,975)	(78,858)	(78,858)	(78,858)	(78,858)	(78,858)	(31,543)	0
4375	Eddyville Charter School	6/30/2024	Contribution	5.4	4.4	61,215	49,879	11,336	11,336	11,336	11,336	11,336	4,535	0
4375	Eddyville Charter School	6/30/2023	Proportion	5.3	3.3	(243,023)	(151,317)	(45,853)	(45,853)	(45,853)	(45,853)	(13,758)	0	0
4375	Eddyville Charter School	6/30/2023	Contribution	5.3	3.3	23,910	14,888	4,511	4,511	4,511	4,511	1,355	0	0
4375	Eddyville Charter School	6/30/2022	Proportion	5.4	2.4	603,042	268,020	111,674	111,674	111,674	44,672	0	0	0
4375	Eddyville Charter School	6/30/2022	Contribution	5.4	2.4	19,650	8,733	3,639	3,639	3,639	1,455	0	0	0
4375	Eddyville Charter School	6/30/2021	Proportion	5.5	1.5	(284,758)	(77,662)	(51,774)	(51,774)	(25,888)	0	0	0	0
4375	Eddyville Charter School	6/30/2021	Contribution	5.5	1.5	(103,952)	(28,352)	(18,900)	(18,900)	(9,452)	0	0	0	0
4375	Eddyville Charter School	6/30/2020	Proportion	5.4	0.4	699,425	51,810	129,523	51,810	0	0	0	0	0
4375	Eddyville Charter School	6/30/2020	Contribution	5.4	0.4	44,986	3,331	8,331	3,331	0	0	0	0	0
4375	Eddyville Charter School	6/30/2019	Proportion	5.3	0.0	90,824	0	5,139	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2019	Contribution	5.3	0.0	77,575	0	4,390	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2024	Proportion	5.4	4.4	(102,118)	(83,207)	(18,911)	(18,911)	(18,911)	(18,911)	(18,911)	(7,563)	0
4376	Four Rivers Community School	6/30/2024	Contribution	5.4	4.4	140,467	114,455	26,012	26,012	26,012	26,012	26,012	10,407	0
4376	Four Rivers Community School	6/30/2023	Proportion	5.3	3.3	(69,100)	(43,024)	(13,038)	(13,038)	(13,038)	(13,038)	(3,910)	0	0
4376	Four Rivers Community School	6/30/2023	Contribution	5.3	3.3	122,133	76,045	23,044	23,044	23,044	23,044	6,913	0	0
4376	Four Rivers Community School	6/30/2022	Proportion	5.4	2.4	114,391	50,839	21,184	21,184	21,184	8,471	0	0	0
4376	Four Rivers Community School	6/30/2022	Contribution	5.4	2.4	127,287	56,571	23,572	23,572	23,572	9,427	0	0	0
4376	Four Rivers Community School	6/30/2021	Proportion	5.5	1.5	436,705	119,101	79,401	79,401	39,700	0	0	0	0
4376	Four Rivers Community School	6/30/2021	Contribution	5.5	1.5	(311,679)	(85,003)	(56,669)	(56,669)	(28,334)	0	0	0	0
4376	Four Rivers Community School	6/30/2020	Proportion	5.4	0.4	(256,274)	(18,984)	(47,458)	(18,984)	0	0	0	0	0
4376	Four Rivers Community School	6/30/2020	Contribution	5.4	0.4	112,988	8,368	20,924	8,368	0	0	0	0	0
4376	Four Rivers Community School	6/30/2019	Proportion	5.3	0.0	184,775	0	10,460	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2019	Contribution	5.3	0.0	5,831	0	331	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4378	Mosier Community School	6/30/2024	Proportion	5.4	4.4	134,284	109,417	24,867	24,867	24,867	24,867	24,867	9,949	0
4378	Mosier Community School	6/30/2024	Contribution	5.4	4.4	255,111	207,868	47,243	47,243	47,243	47,243	47,243	18,896	0
4378	Mosier Community School	6/30/2023	Proportion	5.3	3.3	157,240	97,904	29,668	29,668	29,668	29,668	8,900	0	0
4378	Mosier Community School	6/30/2023	Contribution	5.3	3.3	(9,498)	(5,914)	(1,792)	(1,792)	(1,792)	(1,792)	(538)	0	0
4378	Mosier Community School	6/30/2022	Proportion	5.4	2.4	(199,253)	(88,556)	(36,899)	(36,899)	(36,899)	(14,758)	0	0	0
4378	Mosier Community School	6/30/2022	Contribution	5.4	2.4	76,524	34,011	14,171	14,171	14,171	5,669	0	0	0
4378	Mosier Community School	6/30/2021	Proportion	5.5	1.5	(295,023)	(80,459)	(53,641)	(53,641)	(26,818)	0	0	0	0
4378	Mosier Community School	6/30/2021	Contribution	5.5	1.5	(143,864)	(39,236)	(26,157)	(26,157)	(13,079)	0	0	0	0
4378	Mosier Community School	6/30/2020	Proportion	5.4	0.4	(16,665)	(1,235)	(3,086)	(1,235)	0	0	0	0	0
4378	Mosier Community School	6/30/2020	Contribution	5.4	0.4	23,780	1,760	4,404	1,760	0	0	0	0	0
4378	Mosier Community School	6/30/2019	Proportion	5.3	0.0	(208,703)	0	(11,813)	0	0	0	0	0	0
4378	Mosier Community School	6/30/2019	Contribution	5.3	0.0	5,909	0	334	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2024	Proportion	5.4	4.4	193,187	157,412	35,775	35,775	35,775	35,775	35,775	14,312	0
4379	Siletz Valley School	6/30/2024	Contribution	5.4	4.4	81,385	66,314	15,071	15,071	15,071	15,071	15,071	6,030	0
4379	Siletz Valley School	6/30/2023	Proportion	5.3	3.3	(109,492)	(68,174)	(20,659)	(20,659)	(20,659)	(20,659)	(6,197)	0	0
4379	Siletz Valley School	6/30/2023	Contribution	5.3	3.3	115,762	72,078	21,842	21,842	21,842	21,842	6,552	0	0
4379	Siletz Valley School	6/30/2022	Proportion	5.4	2.4	23,881	10,615	4,422	4,422	4,422	1,771	0	0	0
4379	Siletz Valley School	6/30/2022	Contribution	5.4	2.4	79,713	35,427	14,762	14,762	14,762	5,903	0	0	0
4379	Siletz Valley School	6/30/2021	Proportion	5.5	1.5	491,741	134,113	89,407	89,407	44,706	0	0	0	0
4379	Siletz Valley School	6/30/2021	Contribution	5.5	1.5	(145,469)	(39,673)	(26,449)	(26,449)	(13,224)	0	0	0	0
4379	Siletz Valley School	6/30/2020	Proportion	5.4	0.4	(163,399)	(12,104)	(30,259)	(12,104)	0	0	0	0	0
4379	Siletz Valley School	6/30/2020	Contribution	5.4	0.4	67,470	5,000	12,494	5,000	0	0	0	0	0
4379	Siletz Valley School	6/30/2019	Proportion	5.3	0.0	(155,060)	0	(8,775)	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2019	Contribution	5.3	0.0	17,210	0	975	0	0	0	0	0	0
4380	The Emerson School	6/30/2024	Proportion	5.4	4.4	(93,097)	(75,857)	(17,240)	(17,240)	(17,240)	(17,240)	(17,240)	(6,897)	0
4380	The Emerson School	6/30/2024	Contribution	5.4	4.4	54,742	44,605	10,137	10,137	10,137	10,137	10,137	4,057	0
4380	The Emerson School	6/30/2023	Proportion	5.3	3.3	(20,091)	(12,509)	(3,791)	(3,791)	(3,791)	(3,791)	(1,136)	0	0
4380	The Emerson School	6/30/2023	Contribution	5.3	3.3	26,164	16,290	4,937	4,937	4,937	4,937	1,479	0	0
4380	The Emerson School	6/30/2022	Proportion	5.4	2.4	27,493	12,220	5,091	5,091	5,091	2,038	0	0	0
4380	The Emerson School	6/30/2022	Contribution	5.4	2.4	10,419	4,632	1,929	1,929	1,929	774	0	0	0
4380	The Emerson School	6/30/2021	Proportion	5.5	1.5	101,579	27,703	18,469	18,469	9,234	0	0	0	0
4380	The Emerson School	6/30/2021	Contribution	5.5	1.5	(87,083)	(23,751)	(15,833)	(15,833)	(7,918)	0	0	0	0
4380	The Emerson School	6/30/2020	Proportion	5.4	0.4	(132,355)	(9,805)	(24,510)	(9,805)	0	0	0	0	0
4380	The Emerson School	6/30/2020	Contribution	5.4	0.4	24,423	1,808	4,523	1,808	0	0	0	0	0
4380	The Emerson School	6/30/2019	Proportion	5.3	0.0	(111,985)	0	(6,340)	0	0	0	0	0	0
4380	The Emerson School	6/30/2019	Contribution	5.3	0.0	123,987	0	7,017	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2024	Proportion	5.4	4.4	5,074,287	4,134,604	939,683	939,683	939,683	939,683	939,683	375,872	0
4381	North Wasco County School District 21	6/30/2024	Contribution	5.4	4.4	1,231,360	1,003,330	228,030	228,030	228,030	228,030	228,030	91,210	0
4381	North Wasco County School District 21	6/30/2023	Proportion	5.3	3.3	4,415,601	2,749,337	833,132	833,132	833,132	833,132	249,941	0	0
4381	North Wasco County School District 21	6/30/2023	Contribution	5.3	3.3	3,472,318	2,162,010	655,154	655,154	655,154	655,154	196,548	0	0
4381	North Wasco County School District 21	6/30/2022	Proportion	5.4	2.4	(3,822,161)	(1,698,737)	(707,808)	(707,808)	(707,808)	(283,121)	0	0	0
4381	North Wasco County School District 21	6/30/2022	Contribution	5.4	2.4	(159,605)	(70,937)	(29,556)	(29,556)	(29,556)	(11,825)	0	0	0
4381	North Wasco County School District 21	6/30/2021	Proportion	5.5	1.5	2,808,275	765,895	510,595	510,595	255,300	0	0	0	0
4381	North Wasco County School District 21	6/30/2021	Contribution	5.5	1.5	(1,357,719)	(370,287)	(246,858)	(246,858)	(123,429)	0	0	0	0
4381	North Wasco County School District 21	6/30/2020	Proportion	5.4	0.4	(3,115,739)	(230,794)	(576,989)	(230,794)	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2020	Contribution	5.4	0.4	(1,708)	(128)	(316)	(128)	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2019	Proportion	5.3	0.0	1,532,350	0	86,735	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2019	Contribution	5.3	0.0	(931,078)	0	(52,703)	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2019	Proportion	5.3	0.0	(36,447)	0	(2,062)	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4383	City View Charter School	6/30/2024	Proportion	5.4	4.4	(206,713)	(168,433)	(38,280)	(38,280)	(38,280)	(38,280)	(38,280)	(15,313)	0
4383	City View Charter School	6/30/2024	Contribution	5.4	4.4	177,162	144,354	32,808	32,808	32,808	32,808	32,808	13,122	0
4383	City View Charter School	6/30/2023	Proportion	5.3	3.3	606,173	377,429	114,372	114,372	114,372	114,372	34,313	0	0
4383	City View Charter School	6/30/2023	Contribution	5.3	3.3	49,686	30,936	9,375	9,375	9,375	9,375	2,811	0	0
4383	City View Charter School	6/30/2022	Proportion	5.4	2.4	(262,759)	(116,782)	(48,659)	(48,659)	(48,659)	(19,464)	0	0	0
4383	City View Charter School	6/30/2022	Contribution	5.4	2.4	116,370	51,720	21,550	21,550	21,550	8,620	0	0	0
4383	City View Charter School	6/30/2021	Proportion	5.5	1.5	357,794	97,582	65,053	65,053	32,529	0	0	0	0
4383	City View Charter School	6/30/2021	Contribution	5.5	1.5	(195,802)	(53,402)	(35,600)	(35,600)	(17,802)	0	0	0	0
4383	City View Charter School	6/30/2020	Proportion	5.4	0.4	(40,912)	(3,032)	(7,576)	(3,032)	0	0	0	0	0
4383	City View Charter School	6/30/2020	Contribution	5.4	0.4	67,947	5,032	12,583	5,032	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4383	City View Charter School	6/30/2019	Proportion	5.3	0.0	11,528	0	653	0	0	0	0	0	0
4383	City View Charter School	6/30/2019	Contribution	5.3	0.0	(8,856)	0	(501)	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2024	Proportion	5.4	4.4	(62,676)	(51,069)	(11,607)	(11,607)	(11,607)	(11,607)	(11,607)	(4,641)	0
4386	Nixyaawii Community School	6/30/2024	Contribution	5.4	4.4	65,134	53,072	12,062	12,062	12,062	12,062	12,062	4,824	0
4386	Nixyaawii Community School	6/30/2023	Proportion	5.3	3.3	175,496	109,272	33,112	33,112	33,112	33,112	9,936	0	0
4386	Nixyaawii Community School	6/30/2023	Contribution	5.3	3.3	43,727	27,227	8,250	8,250	8,250	8,250	2,477	0	0
4386	Nixyaawii Community School	6/30/2022	Proportion	5.4	2.4	(82,317)	(36,585)	(15,244)	(15,244)	(15,244)	(6,097)	0	0	0
4386	Nixyaawii Community School	6/30/2022	Contribution	5.4	2.4	63,184	28,081	11,701	11,701	11,701	4,679	0	0	0
4386	Nixyaawii Community School	6/30/2021	Proportion	5.5	1.5	(68,955)	(18,807)	(12,537)	(12,537)	(6,270)	0	0	0	0
4386	Nixyaawii Community School	6/30/2021	Contribution	5.5	1.5	(74,787)	(20,395)	(13,598)	(13,598)	(6,797)	0	0	0	0
4386	Nixyaawii Community School	6/30/2020	Proportion	5.4	0.4	5,411	401	1,002	401	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2020	Contribution	5.4	0.4	18,414	1,364	3,410	1,364	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2019	Proportion	5.3	0.0	96,427	0	5,457	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2019	Contribution	5.3	0.0	19,219	0	1,089	0	0	0	0	0	0
4388	West Lane Tech	6/30/2024	Proportion	5.4	4.4	(115,040)	(93,736)	(21,304)	(21,304)	(21,304)	(21,304)	(21,304)	(8,520)	0
4388	West Lane Tech	6/30/2024	Contribution	5.4	4.4	33,029	26,913	6,116	6,116	6,116	6,116	6,116	2,449	0
4388	West Lane Tech	6/30/2023	Proportion	5.3	3.3	18,304	11,396	3,454	3,454	3,454	3,454	1,034	0	0
4388	West Lane Tech	6/30/2023	Contribution	5.3	3.3	56,247	35,021	10,613	10,613	10,613	10,613	3,182	0	0
4388	West Lane Tech	6/30/2022	Proportion	5.4	2.4	(195,473)	(86,876)	(36,199)	(36,199)	(36,199)	(14,478)	0	0	0
4388	West Lane Tech	6/30/2022	Contribution	5.4	2.4	38,080	16,924	7,052	7,052	7,052	2,820	0	0	0
4388	West Lane Tech	6/30/2021	Proportion	5.5	1.5	48,909	13,337	8,893	8,893	4,444	0	0	0	0
4388	West Lane Tech	6/30/2021	Contribution	5.5	1.5	(131,624)	(35,896)	(23,932)	(23,932)	(11,964)	0	0	0	0
4388	West Lane Tech	6/30/2020	Proportion	5.4	0.4	12,260	910	2,270	910	0	0	0	0	0
4388	West Lane Tech	6/30/2020	Contribution	5.4	0.4	37,973	2,813	7,032	2,813	0	0	0	0	0
4388	West Lane Tech	6/30/2019	Proportion	5.3	0.0	98,944	0	5,599	0	0	0	0	0	0
4388	West Lane Tech	6/30/2019	Contribution	5.3	0.0	31,478	0	1,783	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2024	Proportion	5.4	4.4	(3,014,548)	(2,456,298)	(558,250)	(558,250)	(558,250)	(558,250)	(558,250)	(223,298)	0
4390	Oregon Connections Academy	6/30/2024	Contribution	5.4	4.4	1,004,602	818,565	186,037	186,037	186,037	186,037	186,037	74,417	0
4390	Oregon Connections Academy	6/30/2023	Proportion	5.3	3.3	(5,037,530)	(3,136,576)	(950,477)	(950,477)	(950,477)	(950,477)	(285,145)	0	0
4390	Oregon Connections Academy	6/30/2023	Contribution	5.3	3.3	617,623	384,557	116,533	116,533	116,533	116,533	34,958	0	0
4390	Oregon Connections Academy	6/30/2022	Proportion	5.4	2.4	(893,967)	(397,320)	(165,549)	(165,549)	(165,549)	(66,222)	0	0	0
4390	Oregon Connections Academy	6/30/2022	Contribution	5.4	2.4	(155,930)	(69,302)	(28,876)	(28,876)	(28,876)	(11,550)	0	0	0
4390	Oregon Connections Academy	6/30/2021	Proportion	5.5	1.5	2,922,701	797,101	531,400	531,400	265,701	0	0	0	0
4390	Oregon Connections Academy	6/30/2021	Contribution	5.5	1.5	(2,297,658)	(626,634)	(417,756)	(417,756)	(208,878)	0	0	0	0
4390	Oregon Connections Academy	6/30/2020	Proportion	5.4	0.4	243,164	18,014	45,030	18,014	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2020	Contribution	5.4	0.4	1,145,633	84,863	212,154	84,863	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2019	Proportion	5.3	0.0	52,516	0	2,971	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2019	Contribution	5.3	0.0	275,239	0	15,579	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2024	Proportion	5.4	4.4	(266,174)	(216,883)	(49,291)	(49,291)	(49,291)	(49,291)	(49,291)	(19,719)	0
4392	Eagleridge High School	6/30/2024	Contribution	5.4	4.4	(130,676)	(106,477)	(24,199)	(24,199)	(24,199)	(24,199)	(24,199)	(9,681)	0
4392	Eagleridge High School	6/30/2023	Proportion	5.3	3.3	(129,203)	(80,447)	(24,378)	(24,378)	(24,378)	(24,378)	(7,313)	0	0
4392	Eagleridge High School	6/30/2023	Contribution	5.3	3.3	(35,107)	(21,859)	(6,624)	(6,624)	(6,624)	(6,624)	(1,987)	0	0
4392	Eagleridge High School	6/30/2022	Proportion	5.4	2.4	13,210	5,872	2,446	2,446	2,446	980	0	0	0
4392	Eagleridge High School	6/30/2022	Contribution	5.4	2.4	28,644	12,732	5,304	5,304	5,304	2,124	0	0	0
4392	Eagleridge High School	6/30/2021	Proportion	5.5	1.5	11,773	3,209	2,141	2,141	1,068	0	0	0	0
4392	Eagleridge High School	6/30/2021	Contribution	5.5	1.5	(161,541)	(44,057)	(29,371)	(29,371)	(14,686)	0	0	0	0
4392	Eagleridge High School	6/30/2020	Proportion	5.4	0.4	(209,375)	(15,510)	(38,773)	(15,510)	0	0	0	0	0
4392	Eagleridge High School	6/30/2020	Contribution	5.4	0.4	(105)	(10)	(19)	(10)	0	0	0	0	0
4392	Eagleridge High School	6/30/2019	Proportion	5.3	0.0	141,396	0	8,006	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2019	Contribution	5.3	0.0	(29,638)	0	(1,678)	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2024	Proportion	5.4	4.4	388,235	316,340	71,895	71,895	71,895	71,895	71,895	28,760	0
4393	Cascade Heights Public Charter School	6/30/2024	Contribution	5.4	4.4	95,165	77,542	17,623	17,623	17,623	17,623	17,623	7,050	0
4393	Cascade Heights Public Charter School	6/30/2023	Proportion	5.3	3.3	(283,055)	(176,241)	(53,407)	(53,407)	(53,407)	(53,407)	(16,020)	0	0
4393	Cascade Heights Public Charter School	6/30/2023	Contribution	5.3	3.3	124,809	77,711	23,549	23,549	23,549	23,549	7,064	0	0
4393	Cascade Heights Public Charter School	6/30/2022	Proportion	5.4	2.4	(24,330)	(10,812)	(4,506)	(4,506)	(4,506)	(1,800)	0	0	0
4393	Cascade Heights Public Charter School	6/30/2022	Contribution	5.4	2.4	27,509	12,227	5,094	5,094	5,094	2,039	0	0	0
4393	Cascade Heights Public Charter School	6/30/2021	Proportion	5.5	1.5	103,276	28,168	18,777	18,777	9,391	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2021	Contribution	5.5	1.5	(143,027)	(39,007)	(26,005)	(26,005)	(13,002)	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2020	Proportion	5.4	0.4	(196,507)	(14,557)	(36,390)	(14,557)	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2020	Contribution	5.4	0.4	37,793	2,798	6,999	2,798	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2019	Proportion	5.3	0.0	69,154	0	3,914	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2019	Contribution	5.3	0.0	(17,960)	0	(1,015)	0	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2024	Contribution	5.4	4.4	63	51	12	12	12	12	3	0	0
4396	Sweet Home Charter School	6/30/2024	Proportion	5.4	4.4	(131,276)	(106,966)	(24,310)	(24,310)	(24,310)	(24,310)	(24,310)	(9,726)	0
4396	Sweet Home Charter School	6/30/2024	Contribution	5.4	4.4	33,588	27,368	6,220	6,220	6,220	6,220	6,220	2,488	0
4396	Sweet Home Charter School	6/30/2023	Proportion	5.3	3.3	245,244	152,700	46,272	46,272	46,272	46,272	13,884	0	0
4396	Sweet Home Charter School	6/30/2023	Contribution	5.3	3.3	32,489	20,229	6,130	6,130	6,130	6,130	1,839	0	0
4396	Sweet Home Charter School	6/30/2022	Proportion	5.4	2.4	(65,935)	(29,305)	(12,210)	(12,210)	(12,210)	(4,885)	0	0	0
4396	Sweet Home Charter School	6/30/2022	Contribution	5.4	2.4	36,600	16,266	6,778	6,778	6,778	2,710	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4396	Sweet Home Charter School	6/30/2021	Proportion	5.5	1.5	(14,633)	(3,989)	(2,661)	(2,661)	(1,328)	0	0	0	0
4396	Sweet Home Charter School	6/30/2021	Contribution	5.5	1.5	(79,370)	(21,646)	(14,431)	(14,431)	(7,215)	0	0	0	0
4396	Sweet Home Charter School	6/30/2020	Proportion	5.4	0.4	(68,517)	(5,077)	(12,688)	(5,077)	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2020	Contribution	5.4	0.4	32,744	2,424	6,064	2,424	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2019	Proportion	5.3	0.0	(299,913)	0	(16,978)	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2019	Contribution	5.3	0.0	(4,782)	0	(272)	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2024	Proportion	5.4	4.4	(276,415)	(225,227)	(51,188)	(51,188)	(51,188)	(51,188)	(51,188)	(20,475)	0
4397	Springwater Environmental Sciences School	6/30/2024	Contribution	5.4	4.4	92,531	75,396	17,135	17,135	17,135	17,135	17,135	6,856	0
4397	Springwater Environmental Sciences School	6/30/2023	Proportion	5.3	3.3	47,179	29,375	8,902	8,902	8,902	8,902	2,669	0	0
4397	Springwater Environmental Sciences School	6/30/2023	Contribution	5.3	3.3	48,348	30,104	9,122	9,122	9,122	9,122	2,738	0	0
4397	Springwater Environmental Sciences School	6/30/2022	Proportion	5.4	2.4	50,884	22,615	9,423	9,423	9,423	3,769	0	0	0
4397	Springwater Environmental Sciences School	6/30/2022	Contribution	5.4	2.4	72,960	32,427	13,511	13,511	13,511	5,405	0	0	0
4397	Springwater Environmental Sciences School	6/30/2021	Proportion	5.5	1.5	(383,303)	(104,539)	(69,691)	(69,691)	(34,848)	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2021	Contribution	5.5	1.5	(93,729)	(25,561)	(17,042)	(17,042)	(8,519)	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2020	Proportion	5.4	0.4	282,471	20,926	52,309	20,926	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2020	Contribution	5.4	0.4	32,081	2,376	5,941	2,376	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2019	Proportion	5.3	0.0	(205,988)	0	(11,658)	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2019	Contribution	5.3	0.0	26,301	0	1,491	0	0	0	0	0	0
4398	LEP High	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4400	Phoenix School	6/30/2024	Proportion	5.4	4.4	79,531	64,803	14,728	14,728	14,728	14,728	14,728	5,891	0
4400	Phoenix School	6/30/2024	Contribution	5.4	4.4	71,717	58,436	13,281	13,281	13,281	13,281	13,281	5,312	0
4400	Phoenix School	6/30/2023	Proportion	5.3	3.3	(410,021)	(255,297)	(77,362)	(77,362)	(77,362)	(77,362)	(23,211)	0	0
4400	Phoenix School	6/30/2023	Contribution	5.3	3.3	23,666	14,736	4,465	4,465	4,465	4,465	1,341	0	0
4400	Phoenix School	6/30/2022	Proportion	5.4	2.4	81,759	36,336	15,141	15,141	15,141	6,054	0	0	0
4400	Phoenix School	6/30/2022	Contribution	5.4	2.4	(27,124)	(12,055)	(5,023)	(5,023)	(5,023)	(2,009)	0	0	0
4400	Phoenix School	6/30/2021	Proportion	5.5	1.5	(61,816)	(16,860)	(11,239)	(11,239)	(5,621)	0	0	0	0
4400	Phoenix School	6/30/2021	Contribution	5.5	1.5	(85,196)	(23,236)	(15,490)	(15,490)	(7,746)	0	0	0	0
4400	Phoenix School	6/30/2020	Proportion	5.4	0.4	117,983	8,738	21,849	8,738	0	0	0	0	0
4400	Phoenix School	6/30/2020	Contribution	5.4	0.4	14,958	1,108	2,770	1,108	0	0	0	0	0
4400	Phoenix School	6/30/2019	Proportion	5.3	0.0	(309,215)	0	(17,505)	0	0	0	0	0	0
4400	Phoenix School	6/30/2019	Contribution	5.3	0.0	11,302	0	642	0	0	0	0	0	0
4401	Ballston Community School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2023	Proportion	5.3	3.3	(235,855)	(146,853)	(44,501)	(44,501)	(44,501)	(44,501)	(13,350)	0	0
4401	Ballston Community School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2022	Proportion	5.4	2.4	(29,586)	(13,149)	(5,479)	(5,479)	(5,479)	(2,191)	0	0	0
4401	Ballston Community School	6/30/2022	Contribution	5.4	2.4	(22,637)	(10,061)	(4,192)	(4,192)	(4,192)	(1,677)	0	0	0
4401	Ballston Community School	6/30/2021	Proportion	5.5	1.5	(93,422)	(25,478)	(16,986)	(16,986)	(8,492)	0	0	0	0
4401	Ballston Community School	6/30/2021	Contribution	5.5	1.5	(34,405)	(9,385)	(6,255)	(6,255)	(3,130)	0	0	0	0
4401	Ballston Community School	6/30/2020	Proportion	5.4	0.4	21,938	1,623	4,063	1,623	0	0	0	0	0
4401	Ballston Community School	6/30/2020	Contribution	5.4	0.4	(4,092)	(302)	(758)	(302)	0	0	0	0	0
4401	Ballston Community School	6/30/2019	Proportion	5.3	0.0	(72,531)	0	(4,106)	0	0	0	0	0	0
4401	Ballston Community School	6/30/2019	Contribution	5.3	0.0	2,892	0	162	0	0	0	0	0	0
4402	Sage Community School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2021	Proportion	5.5	1.5	(82,987)	(22,631)	(15,089)	(15,089)	(7,542)	0	0	0	0
4402	Sage Community School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2020	Proportion	5.4	0.4	75,924	5,624	14,060	5,624	0	0	0	0	0
4402	Sage Community School	6/30/2020	Contribution	5.4	0.4	(10,715)	(795)	(1,984)	(795)	0	0	0	0	0
4402	Sage Community School	6/30/2019	Proportion	5.3	0.0	7,741	0	436	0	0	0	0	0	0
4402	Sage Community School	6/30/2019	Contribution	5.3	0.0	22,225	0	1,260	0	0	0	0	0	0
4403	Portland Village School	6/30/2024	Proportion	5.4	4.4	(558,042)	(454,701)	(103,341)	(103,341)	(103,341)	(103,341)	(103,341)	(41,337)	0
4403	Portland Village School	6/30/2024	Contribution	5.4	4.4	63,749	51,944	11,805	11,805	11,805	11,805	11,805	4,724	0
4403	Portland Village School	6/30/2023	Proportion	5.3	3.3	503,356	313,410	94,973	94,973	94,973	94,973	28,491	0	0
4403	Portland Village School	6/30/2023	Contribution	5.3	3.3	156,637	97,529	29,554	29,554	29,554	29,554	8,867	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4403	Portland Village School	6/30/2022	Proportion	5.4	2.4	(156,964)	(69,763)	(29,067)	(29,067)	(29,067)	(11,629)	0	0	0
4403	Portland Village School	6/30/2022	Contribution	5.4	2.4	48,981	21,768	9,071	9,071	9,071	3,626	0	0	0
4403	Portland Village School	6/30/2021	Proportion	5.5	1.5	252,849	68,957	45,973	45,973	22,984	0	0	0	0
4403	Portland Village School	6/30/2021	Contribution	5.5	1.5	(241,944)	(65,984)	(43,990)	(43,990)	(21,994)	0	0	0	0
4403	Portland Village School	6/30/2020	Proportion	5.4	0.4	800,319	59,284	148,207	59,284	0	0	0	0	0
4403	Portland Village School	6/30/2020	Contribution	5.4	0.4	111,258	8,243	20,603	8,243	0	0	0	0	0
4403	Portland Village School	6/30/2019	Proportion	5.3	0.0	(1,092,206)	0	(61,821)	0	0	0	0	0	0
4403	Portland Village School	6/30/2019	Contribution	5.3	0.0	456,495	0	25,840	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2024	Proportion	5.4	4.4	(612,204)	(498,833)	(113,371)	(113,371)	(113,371)	(113,371)	(113,371)	(45,349)	0
4404	Alliance Charter Academy	6/30/2024	Contribution	5.4	4.4	(78,273)	(63,778)	(14,495)	(14,495)	(14,495)	(14,495)	(14,495)	(5,798)	0
4404	Alliance Charter Academy	6/30/2023	Proportion	5.3	3.3	(31,007)	(19,307)	(5,850)	(5,850)	(5,850)	(5,850)	(1,757)	0	0
4404	Alliance Charter Academy	6/30/2023	Contribution	5.3	3.3	69,157	43,061	13,048	13,048	13,048	13,048	3,917	0	0
4404	Alliance Charter Academy	6/30/2022	Proportion	5.4	2.4	8,269	3,676	1,531	1,531	1,531	614	0	0	0
4404	Alliance Charter Academy	6/30/2022	Contribution	5.4	2.4	68,227	30,322	12,635	12,635	12,635	5,052	0	0	0
4404	Alliance Charter Academy	6/30/2021	Proportion	5.5	1.5	22,052	6,016	4,009	4,009	2,007	0	0	0	0
4404	Alliance Charter Academy	6/30/2021	Contribution	5.5	1.5	(232,750)	(63,478)	(42,318)	(42,318)	(21,160)	0	0	0	0
4404	Alliance Charter Academy	6/30/2020	Proportion	5.4	0.4	93,601	6,931	17,334	6,931	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2020	Contribution	5.4	0.4	102,393	7,583	18,962	7,583	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2019	Proportion	5.3	0.0	(501,731)	0	(28,401)	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2019	Contribution	5.3	0.0	319,820	0	18,105	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2024	Proportion	5.4	4.4	(241,674)	(196,920)	(44,754)	(44,754)	(44,754)	(44,754)	(44,754)	(17,904)	0
4405	Forest Grove Community School	6/30/2024	Contribution	5.4	4.4	46,654	38,014	8,640	8,640	8,640	8,640	8,640	3,454	0
4405	Forest Grove Community School	6/30/2023	Proportion	5.3	3.3	112,899	70,295	21,302	21,302	21,302	21,302	6,389	0	0
4405	Forest Grove Community School	6/30/2023	Contribution	5.3	3.3	31,126	19,380	5,873	5,873	5,873	5,873	1,761	0	0
4405	Forest Grove Community School	6/30/2022	Proportion	5.4	2.4	(81,369)	(36,165)	(15,068)	(15,068)	(15,068)	(6,029)	0	0	0
4405	Forest Grove Community School	6/30/2022	Contribution	5.4	2.4	13,409	5,960	2,483	2,483	2,483	994	0	0	0
4405	Forest Grove Community School	6/30/2021	Proportion	5.5	1.5	150,185	40,961	27,306	27,306	13,655	0	0	0	0
4405	Forest Grove Community School	6/30/2021	Contribution	5.5	1.5	(133,651)	(36,451)	(24,300)	(24,300)	(12,151)	0	0	0	0
4405	Forest Grove Community School	6/30/2020	Proportion	5.4	0.4	(278,086)	(20,601)	(51,497)	(20,601)	0	0	0	0	0
4405	Forest Grove Community School	6/30/2020	Contribution	5.4	0.4	56,438	4,183	10,451	4,183	0	0	0	0	0
4405	Forest Grove Community School	6/30/2019	Proportion	5.3	0.0	4,868	0	278	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2019	Contribution	5.3	0.0	41,747	0	2,362	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2024	Proportion	5.4	4.4	(287,784)	(234,491)	(53,293)	(53,293)	(53,293)	(53,293)	(53,293)	(21,319)	0
4407	Madrone Trail Public Charter School	6/30/2024	Contribution	5.4	4.4	31,193	25,417	5,776	5,776	5,776	5,776	5,776	2,313	0
4407	Madrone Trail Public Charter School	6/30/2023	Proportion	5.3	3.3	612,554	381,402	115,576	115,576	115,576	115,576	34,674	0	0
4407	Madrone Trail Public Charter School	6/30/2023	Contribution	5.3	3.3	75,684	47,124	14,280	14,280	14,280	14,280	4,284	0	0
4407	Madrone Trail Public Charter School	6/30/2022	Proportion	5.4	2.4	(362,016)	(160,896)	(67,040)	(67,040)	(67,040)	(26,816)	0	0	0
4407	Madrone Trail Public Charter School	6/30/2022	Contribution	5.4	2.4	273,815	121,697	50,706	50,706	50,706	20,285	0	0	0
4407	Madrone Trail Public Charter School	6/30/2021	Proportion	5.5	1.5	173,466	47,310	31,539	31,539	15,771	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2021	Contribution	5.5	1.5	(329,339)	(89,819)	(59,880)	(59,880)	(29,939)	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2020	Proportion	5.4	0.4	(192,107)	(14,232)	(35,575)	(14,232)	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2020	Contribution	5.4	0.4	84,897	6,287	15,722	6,287	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2019	Proportion	5.3	0.0	264,435	0	14,970	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2019	Contribution	5.3	0.0	(18,102)	0	(1,027)	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2024	Proportion	5.4	4.4	(312,603)	(254,714)	(57,889)	(57,889)	(57,889)	(57,889)	(57,889)	(23,158)	0
4408	Muddy Creek Charter School	6/30/2024	Contribution	5.4	4.4	64,691	52,711	11,980	11,980	11,980	11,980	11,980	4,791	0
4408	Muddy Creek Charter School	6/30/2023	Proportion	5.3	3.3	244,888	152,478	46,205	46,205	46,205	46,205	13,863	0	0
4408	Muddy Creek Charter School	6/30/2023	Contribution	5.3	3.3	(2,343)	(1,459)	(442)	(442)	(442)	(442)	(133)	0	0
4408	Muddy Creek Charter School	6/30/2022	Proportion	5.4	2.4	164,036	72,905	30,377	30,377	30,377	12,151	0	0	0
4408	Muddy Creek Charter School	6/30/2022	Contribution	5.4	2.4	57,968	25,763	10,735	10,735	10,735	4,293	0	0	0
4408	Muddy Creek Charter School	6/30/2021	Proportion	5.5	1.5	(338,054)	(92,198)	(61,464)	(61,464)	(30,734)	0	0	0	0
4408	Muddy Creek Charter School	6/30/2021	Contribution	5.5	1.5	(13,617)	(3,713)	(2,476)	(2,476)	(1,237)	0	0	0	0
4408	Muddy Creek Charter School	6/30/2020	Proportion	5.4	0.4	168,685	12,495	31,238	12,495	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2020	Contribution	5.4	0.4	(1,446)	(106)	(268)	(106)	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2019	Proportion	5.3	0.0	(6,881)	0	(391)	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2019	Contribution	5.3	0.0	24,959	0	1,414	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2024	Proportion	5.4	4.4	167,059	136,122	30,937	30,937	30,937	30,937	30,937	12,374	0
4409	Southwest Charter School	6/30/2024	Contribution	5.4	4.4	3,581	2,918	663	663	663	663	663	266	0
4409	Southwest Charter School	6/30/2023	Proportion	5.3	3.3	248,807	154,917	46,945	46,945	46,945	46,945	14,082	0	0
4409	Southwest Charter School	6/30/2023	Contribution	5.3	3.3	126,232	78,598	23,817	23,817	23,817	23,817	7,147	0	0
4409	Southwest Charter School	6/30/2022	Proportion	5.4	2.4	(222,628)	(98,947)	(41,227)	(41,227)	(41,227)	(16,493)	0	0	0
4409	Southwest Charter School	6/30/2022	Contribution	5.4	2.4	97,197	43,200	17,999	17,999	17,999	7,202	0	0	0
4409	Southwest Charter School	6/30/2021	Proportion	5.5	1.5	(213,649)	(58,269)	(38,845)	(38,845)	(19,424)	0	0	0	0
4409	Southwest Charter School	6/30/2021	Contribution	5.5	1.5	(165,929)	(45,253)	(30,169)	(30,169)	(15,084)	0	0	0	0
4409	Southwest Charter School	6/30/2020	Proportion	5.4	0.4	(11,344)	(839)	(2,101)	(839)	0	0	0	0	0
4409	Southwest Charter School	6/30/2020	Contribution	5.4	0.4	(16,925)	(1,255)	(3,134)	(1,255)	0	0	0	0	0
4409	Southwest Charter School	6/30/2019	Proportion	5.3	0.0	1,124,126	0	63,631	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2019	Contribution	5.3	0.0	(14,947)	0	(847)	0	0	0	0	0	0
4410	Ace Academy	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0

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Exhibit I

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June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4410	Ace Academy	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2024	Proportion	5.4	4.4	(57,757)	(47,061)	(10,696)	(10,696)	(10,696)	(10,696)	(10,696)	(4,277)	0
4411	Sherwood Charter School	6/30/2024	Contribution	5.4	4.4	84,123	68,545	15,578	15,578	15,578	15,578	15,578	6,233	0
4411	Sherwood Charter School	6/30/2023	Proportion	5.3	3.3	(52,701)	(32,813)	(9,944)	(9,944)	(9,944)	(9,944)	(2,981)	0	0
4411	Sherwood Charter School	6/30/2023	Contribution	5.3	3.3	61,856	38,514	11,671	11,671	11,671	11,671	3,501	0	0
4411	Sherwood Charter School	6/30/2022	Proportion	5.4	2.4	70,750	31,444	13,102	13,102	13,102	5,240	0	0	0
4411	Sherwood Charter School	6/30/2022	Contribution	5.4	2.4	45,528	20,235	8,431	8,431	8,431	3,373	0	0	0
4411	Sherwood Charter School	6/30/2021	Proportion	5.5	1.5	26,222	7,150	4,768	4,768	2,382	0	0	0	0
4411	Sherwood Charter School	6/30/2021	Contribution	5.5	1.5	(86,185)	(23,505)	(15,670)	(15,670)	(7,835)	0	0	0	0
4411	Sherwood Charter School	6/30/2020	Proportion	5.4	0.4	(82,234)	(6,089)	(15,229)	(6,089)	0	0	0	0	0
4411	Sherwood Charter School	6/30/2020	Contribution	5.4	0.4	36,703	2,718	6,797	2,718	0	0	0	0	0
4411	Sherwood Charter School	6/30/2019	Proportion	5.3	0.0	(97,314)	0	(5,509)	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2019	Contribution	5.3	0.0	(402)	0	(22)	0	0	0	0	0	0
4412	Estacada Web Academy	6/30/2024	Proportion	5.4	4.4	(268,955)	(219,149)	(49,806)	(49,806)	(49,806)	(49,806)	(49,806)	(19,925)	0
4412	Estacada Web Academy	6/30/2024	Contribution	5.4	4.4	430,987	351,175	79,812	79,812	79,812	79,812	79,812	31,927	0
4412	Estacada Web Academy	6/30/2023	Proportion	5.3	3.3	(640,652)	(398,896)	(120,878)	(120,878)	(120,878)	(120,878)	(36,262)	0	0
4412	Estacada Web Academy	6/30/2023	Contribution	5.3	3.3	244,633	152,319	46,157	46,157	46,157	46,157	13,848	0	0
4412	Estacada Web Academy	6/30/2022	Proportion	5.4	2.4	441,186	196,083	81,701	81,701	81,701	32,681	0	0	0
4412	Estacada Web Academy	6/30/2022	Contribution	5.4	2.4	139,982	62,213	25,923	25,923	25,923	10,367	0	0	0
4412	Estacada Web Academy	6/30/2021	Proportion	5.5	1.5	894,587	243,979	162,652	162,652	81,327	0	0	0	0
4412	Estacada Web Academy	6/30/2021	Contribution	5.5	1.5	(244,853)	(66,777)	(44,519)	(44,519)	(22,258)	0	0	0	0
4412	Estacada Web Academy	6/30/2020	Proportion	5.4	0.4	721,258	53,428	133,566	53,428	0	0	0	0	0
4412	Estacada Web Academy	6/30/2020	Contribution	5.4	0.4	315,349	23,359	58,398	23,359	0	0	0	0	0
4412	Estacada Web Academy	6/30/2019	Proportion	5.3	0.0	99,293	0	5,618	0	0	0	0	0	0
4412	Estacada Web Academy	6/30/2019	Contribution	5.3	0.0	132,666	0	7,511	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2019	Contribution	5.3	0.0	14,181	0	801	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2019	Contribution	5.3	0.0	8,581	0	486	0	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2024	Proportion	5.4	4.4	(761,807)	(620,732)	(141,075)	(141,075)	(141,075)	(141,075)	(141,075)	(56,432)	0
4418	Lewis And Clark Montessori Charter School	6/30/2024	Contribution	5.4	4.4	19,818	16,148	3,670	3,670	3,670	3,670	3,670	1,468	0
4418	Lewis And Clark Montessori Charter School	6/30/2023	Proportion	5.3	3.3	369,458	230,040	69,709	69,709	69,709	69,709	20,913	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2023	Contribution	5.3	3.3	(39,589)	(24,649)	(7,470)	(7,470)	(7,470)	(7,470)	(2,239)	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2022	Proportion	5.4	2.4	(102,105)	(45,381)	(18,908)	(18,908)	(18,908)	(7,565)	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2022	Contribution	5.4	2.4	129,190	57,418	23,924	23,924	23,924	9,570	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2021	Proportion	5.5	1.5	(910,416)	(248,296)	(165,530)	(165,530)	(82,766)	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2021	Contribution	5.5	1.5	(216,179)	(58,959)	(39,305)	(39,305)	(19,654)	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2020	Proportion	5.4	0.4	(39,386)	(2,916)	(7,294)	(2,916)	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2020	Contribution	5.4	0.4	(36,851)	(2,731)	(6,824)	(2,731)	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2019	Proportion	5.3	0.0	(12,392)	0	(702)	0	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2019	Contribution	5.3	0.0	(21,211)	0	(1,201)	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4419	Silvies River Web Academy	6/30/2024	Proportion	5.4	4.4	251,211	204,690	46,521	46,521	46,521	46,521	46,521	18,606	0
4419	Silvies River Web Academy	6/30/2024	Contribution	5.4	4.4	497,023	404,982	92,041	92,041	92,041	92,041	92,041	36,818	0
4419	Silvies River Web Academy	6/30/2023	Proportion	5.3	3.3	(251,486)	(156,586)	(47,450)	(47,450)	(47,450)	(47,450)	(14,236)	0	0
4419	Silvies River Web Academy	6/30/2023	Contribution	5.3	3.3	267,308	166,438	50,435	50,435	50,435	50,435	15,133	0	0
4419	Silvies River Web Academy	6/30/2022	Proportion	5.4	2.4	920,149	408,955	170,398	170,398	170,398	68,159	0	0	0
4419	Silvies River Web Academy	6/30/2022	Contribution	5.4	2.4	35,045	15,575	6,490	6,490	6,490	2,595	0	0	0
4419	Silvies River Web Academy	6/30/2021	Proportion	5.5	1.5	708,052	193,104	128,737	128,737	64,367	0	0	0	0
4419	Silvies River Web Academy	6/30/2021	Contribution	5.5	1.5	(217,506)	(59,318)	(39,547)	(39,547)	(19,771)	0	0	0	0
4419	Silvies River Web Academy	6/30/2020	Proportion	5.4	0.4	737,286	54,616	136,534	54,616	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2020	Contribution	5.4	0.4	173,761	12,871	32,178	12,871	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2019	Proportion	5.3	0.0	385,441	0	21,816	0	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2019	Contribution	5.3	0.0	86,387	0	4,892	0	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2024	Proportion	5.4	4.4	(4,323,689)	(3,523,006)	(800,683)	(800,683)	(800,683)	(800,683)	(800,683)	(320,274)	0
4420	Oregon Virtual Academy	6/30/2024	Contribution	5.4	4.4	398,161	324,427	73,734	73,734	73,734	73,734	73,734	29,491	0
4420	Oregon Virtual Academy	6/30/2023	Proportion	5.3	3.3	(2,354,781)	(1,466,185)	(444,298)	(444,298)	(444,298)	(444,298)	(133,291)	0	0
4420	Oregon Virtual Academy	6/30/2023	Contribution	5.3	3.3	(392,947)	(244,665)	(74,141)	(74,141)	(74,141)	(74,141)	(22,242)	0	0
4420	Oregon Virtual Academy	6/30/2022	Proportion	5.4	2.4	1,828,721	812,765	338,652	338,652	338,652	135,461	0	0	0
4420	Oregon Virtual Academy	6/30/2022	Contribution	5.4	2.4	(240,564)	(106,917)	(44,549)	(44,549)	(44,549)	(17,819)	0	0	0
4420	Oregon Virtual Academy	6/30/2021	Proportion	5.5	1.5	1,948,080	531,296	354,196	354,196	177,100	0	0	0	0
4420	Oregon Virtual Academy	6/30/2021	Contribution	5.5	1.5	(589,013)	(160,641)	(107,093)	(107,093)	(53,548)	0	0	0	0
4420	Oregon Virtual Academy	6/30/2020	Proportion	5.4	0.4	161,107	11,932	29,835	11,932	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2020	Contribution	5.4	0.4	527,732	39,092	97,728	39,092	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2019	Proportion	5.3	0.0	234,594	0	13,279	0	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2019	Contribution	5.3	0.0	(80,805)	0	(4,575)	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2024	Proportion	5.4	4.4	(1,192,199)	(971,421)	(220,778)	(220,778)	(220,778)	(220,778)	(220,778)	(88,309)	0
4422	Redmond Proficiency Academy	6/30/2024	Contribution	5.4	4.4	208,205	169,649	38,556	38,556	38,556	38,556	38,556	15,425	0
4422	Redmond Proficiency Academy	6/30/2023	Proportion	5.3	3.3	327,372	203,836	61,768	61,768	61,768	61,768	18,532	0	0
4422	Redmond Proficiency Academy	6/30/2023	Contribution	5.3	3.3	112,028	69,754	21,137	21,137	21,137	21,137	6,343	0	0
4422	Redmond Proficiency Academy	6/30/2022	Proportion	5.4	2.4	242,231	107,657	44,858	44,858	44,858	17,941	0	0	0
4422	Redmond Proficiency Academy	6/30/2022	Contribution	5.4	2.4	326,041	144,907	60,378	60,378	60,378	24,151	0	0	0
4422	Redmond Proficiency Academy	6/30/2021	Proportion	5.5	1.5	771,878	210,514	140,341	140,341	70,173	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2021	Contribution	5.5	1.5	(382,173)	(104,229)	(69,486)	(69,486)	(34,743)	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2020	Proportion	5.4	0.4	(993,986)	(73,631)	(184,071)	(73,631)	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2020	Contribution	5.4	0.4	306,214	22,684	56,706	22,684	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2019	Proportion	5.3	0.0	357,455	0	20,235	0	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2019	Contribution	5.3	0.0	(31,963)	0	(1,808)	0	0	0	0	0	0
4423	Molalla River Academy	6/30/2024	Proportion	5.4	4.4	(140,015)	(114,086)	(25,929)	(25,929)	(25,929)	(25,929)	(25,929)	(10,370)	0
4423	Molalla River Academy	6/30/2024	Contribution	5.4	4.4	48,481	39,503	8,978	8,978	8,978	8,978	8,978	3,591	0
4423	Molalla River Academy	6/30/2023	Proportion	5.3	3.3	(33,158)	(20,646)	(6,256)	(6,256)	(6,256)	(6,256)	(1,878)	0	0
4423	Molalla River Academy	6/30/2023	Contribution	5.3	3.3	42,254	26,310	7,972	7,972	7,972	7,972	2,394	0	0
4423	Molalla River Academy	6/30/2022	Proportion	5.4	2.4	490,695	218,088	90,869	90,869	90,869	36,350	0	0	0
4423	Molalla River Academy	6/30/2022	Contribution	5.4	2.4	40,300	17,911	7,463	7,463	7,463	2,985	0	0	0
4423	Molalla River Academy	6/30/2021	Proportion	5.5	1.5	(441,474)	(120,402)	(80,268)	(80,268)	(40,134)	0	0	0	0
4423	Molalla River Academy	6/30/2021	Contribution	5.5	1.5	(39,894)	(10,882)	(7,253)	(7,253)	(3,629)	0	0	0	0
4423	Molalla River Academy	6/30/2020	Proportion	5.4	0.4	218,999	16,224	40,555	16,224	0	0	0	0	0
4423	Molalla River Academy	6/30/2020	Contribution	5.4	0.4	42,492	3,147	7,869	3,147	0	0	0	0	0
4423	Molalla River Academy	6/30/2019	Proportion	5.3	0.0	46,723	0	2,643	0	0	0	0	0	0
4423	Molalla River Academy	6/30/2019	Contribution	5.3	0.0	115,255	0	6,525	0	0	0	0	0	0
4424	The Ivy School	6/30/2024	Proportion	5.4	4.4	115,672	94,251	21,421	21,421	21,421	21,421	21,421	8,567	0
4424	The Ivy School	6/30/2024	Contribution	5.4	4.4	50,118	40,837	9,281	9,281	9,281	9,281	9,281	3,713	0
4424	The Ivy School	6/30/2023	Proportion	5.3	3.3	(7,607)	(4,737)	(1,435)	(1,435)	(1,435)	(1,435)	(432)	0	0
4424	The Ivy School	6/30/2023	Contribution	5.3	3.3	111,107	69,179	20,964	20,964	20,964	20,964	6,287	0	0
4424	The Ivy School	6/30/2022	Proportion	5.4	2.4	184,577	82,034	34,181	34,181	34,181	13,672	0	0	0
4424	The Ivy School	6/30/2022	Contribution	5.4	2.4	72,384	32,172	13,404	13,404	13,404	5,364	0	0	0
4424	The Ivy School	6/30/2021	Proportion	5.5	1.5	(322,531)	(87,963)	(58,642)	(58,642)	(29,321)	0	0	0	0
4424	The Ivy School	6/30/2021	Contribution	5.5	1.5	(96,615)	(26,351)	(17,566)	(17,566)	(8,785)	0	0	0	0
4424	The Ivy School	6/30/2020	Proportion	5.4	0.4	682,027	50,522	126,301	50,522	0	0	0	0	0
4424	The Ivy School	6/30/2020	Contribution	5.4	0.4	2,976	221	551	221	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4424	The Ivy School	6/30/2019	Proportion	5.3	0.0	(496,574)	0	(28,109)	0	0	0	0	0	0
4424	The Ivy School	6/30/2019	Contribution	5.3	0.0	100,875	0	5,710	0	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2024	Proportion	5.4	4.4	19,667	16,025	3,642	3,642	3,642	3,642	3,642	1,457	0
4429	Clackamas Web Academy	6/30/2024	Contribution	5.4	4.4	1,031	840	191	191	191	191	191	76	0
4429	Clackamas Web Academy	6/30/2023	Proportion	5.3	3.3	12,020	7,484	2,268	2,268	2,268	2,268	680	0	0
4429	Clackamas Web Academy	6/30/2023	Contribution	5.3	3.3	4,979	3,101	939	939	939	939	284	0	0
4429	Clackamas Web Academy	6/30/2022	Proportion	5.4	2.4	(2,925)	(1,299)	(542)	(542)	(542)	(215)	0	0	0
4429	Clackamas Web Academy	6/30/2022	Contribution	5.4	2.4	6,362	2,828	1,178	1,178	1,178	472	0	0	0
4429	Clackamas Web Academy	6/30/2021	Proportion	5.5	1.5	1,056	288	192	192	96	0	0	0	0
4429	Clackamas Web Academy	6/30/2021	Contribution	5.5	1.5	(2,054)	(562)	(373)	(373)	(189)	0	0	0	0
4429	Clackamas Web Academy	6/30/2020	Proportion	5.4	0.4	(298)	(23)	(55)	(23)	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2020	Contribution	5.4	0.4	1,330	100	246	100	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2019	Proportion	5.3	0.0	(6,003)	0	(338)	0	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2019	Contribution	5.3	0.0	209	0	14	0	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2024	Proportion	5.4	4.4	(9,000)	(7,333)	(1,667)	(1,667)	(1,667)	(1,667)	(1,667)	(665)	0
4430	Clackamas Charter Alliance 2	6/30/2024	Contribution	5.4	4.4	5,419	4,415	1,004	1,004	1,004	1,004	1,004	399	0
4430	Clackamas Charter Alliance 2	6/30/2023	Proportion	5.3	3.3	(13,949)	(8,685)	(2,632)	(2,632)	(2,632)	(2,632)	(789)	0	0
4430	Clackamas Charter Alliance 2	6/30/2023	Contribution	5.3	3.3	5,239	3,263	988	988	988	988	299	0	0
4430	Clackamas Charter Alliance 2	6/30/2022	Proportion	5.4	2.4	(3,263)	(1,451)	(604)	(604)	(604)	(243)	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2022	Contribution	5.4	2.4	2,238	996	414	414	414	168	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2021	Proportion	5.5	1.5	(1,339)	(367)	(243)	(243)	(124)	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2021	Contribution	5.5	1.5	(15,265)	(4,165)	(2,775)	(2,775)	(1,390)	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2020	Proportion	5.4	0.4	(9,025)	(670)	(1,671)	(670)	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2020	Contribution	5.4	0.4	3,721	276	689	276	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2019	Proportion	5.3	0.0	(15,646)	0	(886)	0	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2019	Contribution	5.3	0.0	672	0	37	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2023	Proportion	5.3	3.3	(482,661)	(300,525)	(91,068)	(91,068)	(91,068)	(91,068)	(27,321)	0	0
4432	Renaissance Public Academy	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2022	Proportion	5.4	2.4	(169,288)	(75,238)	(31,350)	(31,350)	(31,350)	(12,538)	0	0	0
4432	Renaissance Public Academy	6/30/2022	Contribution	5.4	2.4	(59,355)	(26,379)	(10,992)	(10,992)	(10,992)	(4,395)	0	0	0
4432	Renaissance Public Academy	6/30/2021	Proportion	5.5	1.5	696,835	190,047	126,697	126,697	63,350	0	0	0	0
4432	Renaissance Public Academy	6/30/2021	Contribution	5.5	1.5	(100,826)	(27,498)	(18,332)	(18,332)	(9,166)	0	0	0	0
4432	Renaissance Public Academy	6/30/2020	Proportion	5.4	0.4	(71,779)	(5,319)	(13,292)	(5,319)	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2020	Contribution	5.4	0.4	89,590	6,635	16,591	6,635	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2019	Proportion	5.3	0.0	(610,612)	0	(34,562)	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2019	Contribution	5.3	0.0	80,419	0	4,554	0	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2024	Proportion	5.4	4.4	119,489	97,361	22,128	22,128	22,128	22,128	22,128	8,849	0
4433	Powell Butte Community Charter School	6/30/2024	Contribution	5.4	4.4	61,470	50,087	11,383	11,383	11,383	11,383	11,383	4,555	0
4433	Powell Butte Community Charter School	6/30/2023	Proportion	5.3	3.3	(233,549)	(145,417)	(44,066)	(44,066)	(44,066)	(44,066)	(13,219)	0	0
4433	Powell Butte Community Charter School	6/30/2023	Contribution	5.3	3.3	100,352	62,484	18,934	18,934	18,934	18,934	5,682	0	0
4433	Powell Butte Community Charter School	6/30/2022	Proportion	5.4	2.4	(156,361)	(69,493)	(28,956)	(28,956)	(28,956)	(11,581)	0	0	0
4433	Powell Butte Community Charter School	6/30/2022	Contribution	5.4	2.4	54,581	24,257	10,108	10,108	10,108	4,041	0	0	0
4433	Powell Butte Community Charter School	6/30/2021	Proportion	5.5	1.5	(78,125)	(21,305)	(14,205)	(14,205)	(7,100)	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2021	Contribution	5.5	1.5	(183,248)	(49,976)	(33,318)	(33,318)	(16,658)	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2020	Proportion	5.4	0.4	218,423	16,178	40,449	16,178	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2020	Contribution	5.4	0.4	23,862	1,767	4,419	1,767	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2019	Proportion	5.3	0.0	86,650	0	4,905	0	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2019	Contribution	5.3	0.0	21,074	0	1,194	0	0	0	0	0	0
4434	Logos Public Charter School	6/30/2024	Proportion	5.4	4.4	(364,651)	(297,123)	(67,528)	(67,528)	(67,528)	(67,528)	(67,528)	(27,011)	0
4434	Logos Public Charter School	6/30/2024	Contribution	5.4	4.4	338,922	276,159	62,763	62,763	62,763	62,763	62,763	25,107	0
4434	Logos Public Charter School	6/30/2023	Proportion	5.3	3.3	550,750	342,920	103,915	103,915	103,915	103,915	31,175	0	0
4434	Logos Public Charter School	6/30/2023	Contribution	5.3	3.3	251,452	156,564	47,444	47,444	47,444	47,444	14,232	0	0
4434	Logos Public Charter School	6/30/2022	Proportion	5.4	2.4	247,222	109,876	45,782	45,782	45,782	18,312	0	0	0
4434	Logos Public Charter School	6/30/2022	Contribution	5.4	2.4	202,717	90,097	37,540	37,540	37,540	15,017	0	0	0
4434	Logos Public Charter School	6/30/2021	Proportion	5.5	1.5	28,800	7,856	5,236	5,236	2,620	0	0	0	0
4434	Logos Public Charter School	6/30/2021	Contribution	5.5	1.5	(512,186)	(139,686)	(93,125)	(93,125)	(46,561)	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4434	Logos Public Charter School	6/30/2020	Proportion	5.4	0.4	5,943	438	1,101	438	0	0	0	0	0
4434	Logos Public Charter School	6/30/2020	Contribution	5.4	0.4	137,194	10,164	25,406	10,164	0	0	0	0	0
4434	Logos Public Charter School	6/30/2019	Proportion	5.3	0.0	4,569,394	0	258,644	0	0	0	0	0	0
4434	Logos Public Charter School	6/30/2019	Contribution	5.3	0.0	(10,858)	0	(613)	0	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2024	Proportion	5.4	4.4	(325,283)	(265,045)	(60,238)	(60,238)	(60,238)	(60,238)	(60,238)	(24,093)	0
4435	Sunny Wolf Charter School	6/30/2024	Contribution	5.4	4.4	61,706	50,279	11,427	11,427	11,427	11,427	11,427	4,571	0
4435	Sunny Wolf Charter School	6/30/2023	Proportion	5.3	3.3	119,966	74,696	22,635	22,635	22,635	22,635	6,791	0	0
4435	Sunny Wolf Charter School	6/30/2023	Contribution	5.3	3.3	33,200	20,672	6,264	6,264	6,264	6,264	1,880	0	0
4435	Sunny Wolf Charter School	6/30/2022	Proportion	5.4	2.4	66,119	29,387	12,244	12,244	12,244	4,899	0	0	0
4435	Sunny Wolf Charter School	6/30/2022	Contribution	5.4	2.4	62,895	27,954	11,647	11,647	11,647	4,660	0	0	0
4435	Sunny Wolf Charter School	6/30/2021	Proportion	5.5	1.5	65,128	17,764	11,841	11,841	5,923	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2021	Contribution	5.5	1.5	(115,579)	(31,523)	(21,014)	(21,014)	(10,509)	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2020	Proportion	5.4	0.4	98,059	7,264	18,159	7,264	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2020	Contribution	5.4	0.4	53,454	3,959	9,899	3,959	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2019	Proportion	5.3	0.0	6,182	0	352	0	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2019	Contribution	5.3	0.0	8,975	0	510	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2019	Proportion	5.3	0.0	(1,303,012)	0	(73,757)	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4437	Center for Advance Learning	6/30/2024	Proportion	5.4	4.4	(47,407)	(38,628)	(8,779)	(8,779)	(8,779)	(8,779)	(8,779)	(3,512)	0
4437	Center for Advance Learning	6/30/2024	Contribution	5.4	4.4	120,899	98,510	22,389	22,389	22,389	22,389	22,389	8,954	0
4437	Center for Advance Learning	6/30/2023	Proportion	5.3	3.3	147,862	92,066	27,898	27,898	27,898	27,898	8,372	0	0
4437	Center for Advance Learning	6/30/2023	Contribution	5.3	3.3	81,201	50,559	15,321	15,321	15,321	15,321	4,596	0	0
4437	Center for Advance Learning	6/30/2022	Proportion	5.4	2.4	(123,455)	(54,869)	(22,862)	(22,862)	(22,862)	(9,145)	0	0	0
4437	Center for Advance Learning	6/30/2022	Contribution	5.4	2.4	80,456	35,759	14,899	14,899	14,899	5,961	0	0	0
4437	Center for Advance Learning	6/30/2021	Proportion	5.5	1.5	322,430	87,934	58,624	58,624	29,310	0	0	0	0
4437	Center for Advance Learning	6/30/2021	Contribution	5.5	1.5	(129,020)	(35,188)	(23,458)	(23,458)	(11,730)	0	0	0	0
4437	Center for Advance Learning	6/30/2020	Proportion	5.4	0.4	(310,952)	(23,032)	(57,584)	(23,032)	0	0	0	0	0
4437	Center for Advance Learning	6/30/2020	Contribution	5.4	0.4	110,892	8,212	20,536	8,212	0	0	0	0	0
4437	Center for Advance Learning	6/30/2019	Proportion	5.3	0.0	(72,064)	0	(4,079)	0	0	0	0	0	0
4437	Center for Advance Learning	6/30/2019	Contribution	5.3	0.0	5,743	0	323	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2024	Proportion	5.4	4.4	184,033	149,953	34,080	34,080	34,080	34,080	34,080	13,633	0
4440	Sheridan Allprep Academy	6/30/2024	Contribution	5.4	4.4	74,331	60,566	13,765	13,765	13,765	13,765	13,765	5,506	0
4440	Sheridan Allprep Academy	6/30/2023	Proportion	5.3	3.3	816,597	508,447	154,075	154,075	154,075	154,075	46,222	0	0
4440	Sheridan Allprep Academy	6/30/2023	Contribution	5.3	3.3	87,871	54,713	16,579	16,579	16,579	16,579	4,976	0	0
4440	Sheridan Allprep Academy	6/30/2022	Proportion	5.4	2.4	(316)	(139)	(59)	(59)	(59)	(21)	0	0	0
4440	Sheridan Allprep Academy	6/30/2022	Contribution	5.4	2.4	166,388	73,949	30,813	30,813	30,813	12,323	0	0	0
4440	Sheridan Allprep Academy	6/30/2021	Proportion	5.5	1.5	289,803	79,039	52,691	52,691	26,348	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2021	Contribution	5.5	1.5	(99,187)	(27,051)	(18,034)	(18,034)	(9,017)	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2020	Proportion	5.4	0.4	(141,395)	(10,475)	(26,184)	(10,475)	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2020	Contribution	5.4	0.4	453,319	33,579	83,948	33,579	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2019	Proportion	5.3	0.0	42,320	0	2,395	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2019	Contribution	5.3	0.0	7,925	0	450	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2024	Proportion	5.4	4.4	140,015	114,086	25,929	25,929	25,929	25,929	25,929	10,370	0
4441	Baker Web Academy	6/30/2024	Contribution	5.4	4.4	1,652,293	1,346,313	305,980	305,980	305,980	305,980	305,980	122,393	0
4441	Baker Web Academy	6/30/2023	Proportion	5.3	3.3	(1,612,182)	(1,003,812)	(304,185)	(304,185)	(304,185)	(304,185)	(91,257)	0	0
4441	Baker Web Academy	6/30/2023	Contribution	5.3	3.3	640,998	399,112	120,943	120,943	120,943	120,943	36,283	0	0
4441	Baker Web Academy	6/30/2022	Proportion	5.4	2.4	782,040	347,574	144,822	144,822	144,822	57,930	0	0	0
4441	Baker Web Academy	6/30/2022	Contribution	5.4	2.4	591,353	262,823	109,510	109,510	109,510	43,803	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4441	Baker Web Academy	6/30/2021	Proportion	5.5	1.5	2,637,888	719,424	479,616	479,616	239,808	0	0	0	0
4441	Baker Web Academy	6/30/2021	Contribution	5.5	1.5	(1,340,118)	(365,486)	(243,658)	(243,658)	(121,828)	0	0	0	0
4441	Baker Web Academy	6/30/2020	Proportion	5.4	0.4	2,041,622	151,232	378,078	151,232	0	0	0	0	0
4441	Baker Web Academy	6/30/2020	Contribution	5.4	0.4	853,169	63,199	157,994	63,199	0	0	0	0	0
4441	Baker Web Academy	6/30/2019	Proportion	5.3	0.0	1,787,129	0	101,159	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2019	Contribution	5.3	0.0	250,179	0	14,159	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2024	Proportion	5.4	4.4	448,420	365,379	83,041	83,041	83,041	83,041	83,041	33,215	0
4443	Knova Learning Oreogn	6/30/2024	Contribution	5.4	4.4	181,700	148,052	33,648	33,648	33,648	33,648	33,648	13,460	0
4443	Knova Learning Oreogn	6/30/2023	Proportion	5.3	3.3	294,673	183,475	55,599	55,599	55,599	55,599	16,678	0	0
4443	Knova Learning Oreogn	6/30/2023	Contribution	5.3	3.3	188,724	117,508	35,608	35,608	35,608	35,608	10,684	0	0
4443	Knova Learning Oreogn	6/30/2022	Proportion	5.4	2.4	(56,984)	(25,325)	(10,553)	(10,553)	(10,553)	(4,219)	0	0	0
4443	Knova Learning Oreogn	6/30/2022	Contribution	5.4	2.4	134,270	59,675	24,865	24,865	24,865	9,945	0	0	0
4443	Knova Learning Oreogn	6/30/2021	Proportion	5.5	1.5	204,894	55,882	37,253	37,253	18,629	0	0	0	0
4443	Knova Learning Oreogn	6/30/2021	Contribution	5.5	1.5	(179,071)	(48,839)	(32,558)	(32,558)	(16,281)	0	0	0	0
4443	Knova Learning Oreogn	6/30/2020	Proportion	5.4	0.4	(300,915)	(22,290)	(55,725)	(22,290)	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2020	Contribution	5.4	0.4	60,972	4,517	11,291	4,517	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2019	Proportion	5.3	0.0	45,785	0	2,590	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2019	Contribution	5.3	0.0	(17,724)	0	(1,004)	0	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2024	Proportion	5.4	4.4	(122,826)	(100,080)	(22,746)	(22,746)	(22,746)	(22,746)	(22,746)	(9,096)	0
4444	Bennett Pearson Academy, Inc.	6/30/2024	Contribution	5.4	4.4	85,309	69,511	15,798	15,798	15,798	15,798	15,798	6,319	0
4444	Bennett Pearson Academy, Inc.	6/30/2023	Proportion	5.3	3.3	77,445	48,221	14,612	14,612	14,612	14,612	4,385	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2023	Contribution	5.3	3.3	36,107	22,481	6,813	6,813	6,813	6,813	2,042	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2022	Proportion	5.4	2.4	9,083	4,037	1,682	1,682	1,682	673	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2022	Contribution	5.4	2.4	48,996	21,777	9,073	9,073	9,073	3,631	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2021	Proportion	5.5	1.5	308,754	84,206	56,137	56,137	28,069	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2021	Contribution	5.5	1.5	(65,565)	(17,881)	(11,921)	(11,921)	(5,960)	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2020	Proportion	5.4	0.4	(432,858)	(32,063)	(80,159)	(32,063)	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2020	Contribution	5.4	0.4	79,693	5,903	14,758	5,903	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2019	Proportion	5.3	0.0	394,406	0	22,326	0	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2019	Contribution	5.3	0.0	(20,860)	0	(1,180)	0	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2024	Proportion	5.4	4.4	(304,337)	(247,978)	(56,359)	(56,359)	(56,359)	(56,359)	(56,359)	(22,542)	0
4446	Coburg Community Charter School	6/30/2024	Contribution	5.4	4.4	24	20	4	4	4	4	4	4	0
4446	Coburg Community Charter School	6/30/2023	Proportion	5.3	3.3	238,192	148,308	44,942	44,942	44,942	44,942	13,482	0	0
4446	Coburg Community Charter School	6/30/2023	Contribution	5.3	3.3	63,639	39,625	12,007	12,007	12,007	12,007	3,604	0	0
4446	Coburg Community Charter School	6/30/2022	Proportion	5.4	2.4	(62,275)	(27,679)	(11,532)	(11,532)	(11,532)	(4,615)	0	0	0
4446	Coburg Community Charter School	6/30/2022	Contribution	5.4	2.4	83,620	37,165	15,485	15,485	15,485	6,195	0	0	0
4446	Coburg Community Charter School	6/30/2021	Proportion	5.5	1.5	(3,874)	(1,058)	(704)	(704)	(354)	0	0	0	0
4446	Coburg Community Charter School	6/30/2021	Contribution	5.5	1.5	(173,720)	(47,380)	(31,585)	(31,585)	(15,795)	0	0	0	0
4446	Coburg Community Charter School	6/30/2020	Proportion	5.4	0.4	217,594	16,119	40,295	16,119	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2020	Contribution	5.4	0.4	56,152	4,157	10,399	4,157	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2019	Proportion	5.3	0.0	(159,478)	0	(9,028)	0	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2019	Contribution	5.3	0.0	22,151	0	1,256	0	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2024	Proportion	5.4	4.4	(247,930)	(202,017)	(45,913)	(45,913)	(45,913)	(45,913)	(45,913)	(18,365)	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2024	Contribution	5.4	4.4	138,322	112,707	25,615	25,615	25,615	25,615	25,615	10,247	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2023	Proportion	5.3	3.3	(34,904)	(21,732)	(6,586)	(6,586)	(6,586)	(6,586)	(1,974)	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2023	Contribution	5.3	3.3	60,999	37,981	11,509	11,509	11,509	11,509	3,454	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2022	Proportion	5.4	2.4	(564,918)	(251,076)	(104,614)	(104,614)	(104,614)	(41,848)	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2022	Contribution	5.4	2.4	71,118	31,608	13,170	13,170	13,170	5,268	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2021	Proportion	5.5	1.5	72,701	19,829	13,218	13,218	6,611	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2021	Contribution	5.5	1.5	(268,498)	(73,226)	(48,818)	(48,818)	(24,408)	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2020	Proportion	5.4	0.4	414,558	30,708	76,770	30,708	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2020	Contribution	5.4	0.4	85,742	6,352	15,878	6,352	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2019	Proportion	5.3	0.0	198,724	0	11,249	0	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2019	Contribution	5.3	0.0	67,527	0	3,822	0	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2024	Proportion	5.4	4.4	(728,323)	(593,448)	(134,875)	(134,875)	(134,875)	(134,875)	(134,875)	(53,948)	0
4448	Gresham Barlow Web Academy	6/30/2024	Contribution	5.4	4.4	226,573	184,615	41,958	41,958	41,958	41,958	41,958	16,783	0
4448	Gresham Barlow Web Academy	6/30/2023	Proportion	5.3	3.3	304,560	189,632	57,464	57,464	57,464	57,464	17,240	0	0
4448	Gresham Barlow Web Academy	6/30/2023	Contribution	5.3	3.3	109,388	68,110	20,639	20,639	20,639	20,639	6,193	0	0
4448	Gresham Barlow Web Academy	6/30/2022	Proportion	5.4	2.4	681,640	302,950	126,230	126,230	126,230	50,490	0	0	0
4448	Gresham Barlow Web Academy	6/30/2022	Contribution	5.4	2.4	166,631	74,057	30,858	30,858	30,858	12,341	0	0	0
4448	Gresham Barlow Web Academy	6/30/2021	Proportion	5.5	1.5	772,347	210,639	140,427	140,427	70,212	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2021	Contribution	5.5	1.5	(300,373)	(81,921)	(54,613)	(54,613)	(27,308)	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2020	Proportion	5.4	0.4	339,661	25,161	62,900	25,161	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2020	Contribution	5.4	0.4	203,516	15,076	37,688	15,076	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2019	Proportion	5.3	0.0	199,198	0	11,273	0	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2019	Contribution	5.3	0.0	53,314	0	3,019	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	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 I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4449	Mosier Middle School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2024	Proportion	5.4	4.4	137,158	111,758	25,400	25,400	25,400	25,400	25,400	10,158	0
4450	Sauvie Island Academy	6/30/2024	Contribution	5.4	4.4	105,450	85,922	19,528	19,528	19,528	19,528	19,528	7,810	0
4450	Sauvie Island Academy	6/30/2023	Proportion	5.3	3.3	(230,872)	(143,750)	(43,561)	(43,561)	(43,561)	(43,561)	(13,067)	0	0
4450	Sauvie Island Academy	6/30/2023	Contribution	5.3	3.3	88,808	55,296	16,756	16,756	16,756	16,756	5,028	0	0
4450	Sauvie Island Academy	6/30/2022	Proportion	5.4	2.4	72,012	32,004	13,336	13,336	13,336	5,332	0	0	0
4450	Sauvie Island Academy	6/30/2022	Contribution	5.4	2.4	53,076	23,589	9,829	9,829	9,829	3,931	0	0	0
4450	Sauvie Island Academy	6/30/2021	Proportion	5.5	1.5	(508,966)	(138,810)	(92,539)	(92,539)	(46,271)	0	0	0	0
4450	Sauvie Island Academy	6/30/2021	Contribution	5.5	1.5	(146,792)	(40,036)	(26,689)	(26,689)	(13,347)	0	0	0	0
4450	Sauvie Island Academy	6/30/2020	Proportion	5.4	0.4	484,092	35,857	89,647	35,857	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2020	Contribution	5.4	0.4	(2,519)	(189)	(466)	(189)	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2019	Proportion	5.3	0.0	(432,753)	0	(24,493)	0	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2019	Contribution	5.3	0.0	41,857	0	2,367	0	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2024	Proportion	5.4	4.4	(162,851)	(132,693)	(30,158)	(30,158)	(30,158)	(30,158)	(30,158)	(12,061)	0
4451	River's Edge Academy Charter School	6/30/2024	Contribution	5.4	4.4	103,807	84,583	19,224	19,224	19,224	19,224	19,224	7,687	0
4451	River's Edge Academy Charter School	6/30/2023	Proportion	5.3	3.3	89,488	55,718	16,885	16,885	16,885	16,885	5,063	0	0
4451	River's Edge Academy Charter School	6/30/2023	Contribution	5.3	3.3	10,687	6,655	2,016	2,016	2,016	2,016	607	0	0
4451	River's Edge Academy Charter School	6/30/2022	Proportion	5.4	2.4	89,954	39,980	16,658	16,658	16,658	6,664	0	0	0
4451	River's Edge Academy Charter School	6/30/2022	Contribution	5.4	2.4	71,369	31,721	13,216	13,216	13,216	5,289	0	0	0
4451	River's Edge Academy Charter School	6/30/2021	Proportion	5.5	1.5	222,173	60,593	40,395	40,395	20,198	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2021	Contribution	5.5	1.5	(66,844)	(18,232)	(12,153)	(12,153)	(6,079)	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2020	Proportion	5.4	0.4	(315,066)	(23,336)	(58,346)	(23,336)	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2020	Contribution	5.4	0.4	(11,404)	(844)	(2,112)	(844)	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2019	Proportion	5.3	0.0	257,695	0	14,585	0	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2019	Contribution	5.3	0.0	(10,632)	0	(602)	0	0	0	0	0	0
4452	South Columbia Family School	6/30/2024	Proportion	5.4	4.4	(10,444)	(8,510)	(1,934)	(1,934)	(1,934)	(1,934)	(1,934)	(774)	0
4452	South Columbia Family School	6/30/2024	Contribution	5.4	4.4	32,791	26,719	6,072	6,072	6,072	6,072	6,072	2,431	0
4452	South Columbia Family School	6/30/2023	Proportion	5.3	3.3	57,178	35,602	10,788	10,788	10,788	10,788	3,238	0	0
4452	South Columbia Family School	6/30/2023	Contribution	5.3	3.3	34,929	21,749	6,590	6,590	6,590	6,590	1,979	0	0
4452	South Columbia Family School	6/30/2022	Proportion	5.4	2.4	(90,230)	(40,103)	(16,709)	(16,709)	(16,709)	(6,685)	0	0	0
4452	South Columbia Family School	6/30/2022	Contribution	5.4	2.4	49,295	21,908	9,129	9,129	9,129	3,650	0	0	0
4452	South Columbia Family School	6/30/2021	Proportion	5.5	1.5	20,507	5,591	3,729	3,729	1,862	0	0	0	0
4452	South Columbia Family School	6/30/2021	Contribution	5.5	1.5	(35,066)	(9,562)	(6,376)	(6,376)	(3,186)	0	0	0	0
4452	South Columbia Family School	6/30/2020	Proportion	5.4	0.4	(18,561)	(1,376)	(3,437)	(1,376)	0	0	0	0	0
4452	South Columbia Family School	6/30/2020	Contribution	5.4	0.4	34,148	2,528	6,324	2,528	0	0	0	0	0
4452	South Columbia Family School	6/30/2019	Proportion	5.3	0.0	17,283	0	978	0	0	0	0	0	0
4452	South Columbia Family School	6/30/2019	Contribution	5.3	0.0	(2,439)	0	(139)	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2024	Proportion	5.4	4.4	(41,097)	(33,486)	(7,611)	(7,611)	(7,611)	(7,611)	(7,611)	(3,042)	0
4453	Woodland Educational Initiative	6/30/2024	Contribution	5.4	4.4	169,658	138,240	31,418	31,418	31,418	31,418	31,418	12,568	0
4453	Woodland Educational Initiative	6/30/2023	Proportion	5.3	3.3	242,201	150,805	45,698	45,698	45,698	45,698	13,711	0	0
4453	Woodland Educational Initiative	6/30/2023	Contribution	5.3	3.3	(16,441)	(10,237)	(3,102)	(3,102)	(3,102)	(3,102)	(931)	0	0
4453	Woodland Educational Initiative	6/30/2022	Proportion	5.4	2.4	137,310	61,026	25,428	25,428	25,428	10,170	0	0	0
4453	Woodland Educational Initiative	6/30/2022	Contribution	5.4	2.4	84,682	37,636	15,682	15,682	15,682	6,272	0	0	0
4453	Woodland Educational Initiative	6/30/2021	Proportion	5.5	1.5	279,977	76,357	50,905	50,905	25,452	0	0	0	0
4453	Woodland Educational Initiative	6/30/2021	Contribution	5.5	1.5	(118,336)	(32,272)	(21,516)	(21,516)	(10,756)	0	0	0	0
4453	Woodland Educational Initiative	6/30/2020	Proportion	5.4	0.4	(654,485)	(48,480)	(121,201)	(48,480)	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2020	Contribution	5.4	0.4	64,808	4,803	12,001	4,803	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2019	Proportion	5.3	0.0	129,069	0	7,304	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2019	Contribution	5.3	0.0	(59,174)	0	(3,349)	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2024	Proportion	5.4	4.4	39,124	31,879	7,245	7,245	7,245	7,245	7,245	2,899	0
4454	Le Monde Immersion Charter School	6/30/2024	Contribution	5.4	4.4	145,914	118,893	27,021	27,021	27,021	27,021	27,021	10,809	0
4454	Le Monde Immersion Charter School	6/30/2023	Proportion	5.3	3.3	(110,773)	(68,971)	(20,901)	(20,901)	(20,901)	(20,901)	(6,268)	0	0
4454	Le Monde Immersion Charter School	6/30/2023	Contribution	5.3	3.3	126,512	78,772	23,870	23,870	23,870	23,870	7,162	0	0
4454	Le Monde Immersion Charter School	6/30/2022	Proportion	5.4	2.4	434,650	193,177	80,491	80,491	80,491	32,195	0	0	0
4454	Le Monde Immersion Charter School	6/30/2022	Contribution	5.4	2.4	79,693	35,419	14,758	14,758	14,758	5,903	0	0	0
4454	Le Monde Immersion Charter School	6/30/2021	Proportion	5.5	1.5	(49,199)	(13,419)	(8,945)	(8,945)	(4,474)	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2021	Contribution	5.5	1.5	(164,470)	(44,854)	(29,904)	(29,904)	(14,950)	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2020	Proportion	5.4	0.4	426,981	31,626	79,071	31,626	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2020	Contribution	5.4	0.4	77,277	5,722	14,311	5,722	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2019	Proportion	5.3	0.0	182,480	0	10,330	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2019	Contribution	5.3	0.0	46,058	0	2,608	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2024	Proportion	5.4	4.4	(160,731)	(130,966)	(29,765)	(29,765)	(29,765)	(29,765)	(29,765)	(11,906)	0
4455	Hope Chinese Charter School	6/30/2024	Contribution	5.4	4.4	214,629	174,883	39,746	39,746	39,746	39,746	39,746	15,899	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4455	Hope Chinese Charter School	6/30/2023	Proportion	5.3	3.3	58,939	36,697	11,121	11,121	11,121	11,121	3,334	0	0
4455	Hope Chinese Charter School	6/30/2023	Contribution	5.3	3.3	153,308	95,456	28,926	28,926	28,926	28,926	8,678	0	0
4455	Hope Chinese Charter School	6/30/2022	Proportion	5.4	2.4	93,556	41,581	17,325	17,325	17,325	6,931	0	0	0
4455	Hope Chinese Charter School	6/30/2022	Contribution	5.4	2.4	135,066	60,030	25,012	25,012	25,012	10,006	0	0	0
4455	Hope Chinese Charter School	6/30/2021	Proportion	5.5	1.5	12,104	3,300	2,201	2,201	1,099	0	0	0	0
4455	Hope Chinese Charter School	6/30/2021	Contribution	5.5	1.5	(170,904)	(46,612)	(31,073)	(31,073)	(15,539)	0	0	0	0
4455	Hope Chinese Charter School	6/30/2020	Proportion	5.4	0.4	(12,257)	(907)	(2,270)	(907)	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2020	Contribution	5.4	0.4	48,916	3,621	9,059	3,621	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2019	Proportion	5.3	0.0	426,291	0	24,131	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2019	Contribution	5.3	0.0	(729)	0	(39)	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2024	Proportion	5.4	4.4	(821,125)	(669,065)	(152,060)	(152,060)	(152,060)	(152,060)	(152,060)	(60,825)	0
4456	Insight School of Oregon Charter	6/30/2024	Contribution	5.4	4.4	156,888	127,835	29,053	29,053	29,053	29,053	29,053	11,623	0
4456	Insight School of Oregon Charter	6/30/2023	Proportion	5.3	3.3	(694,988)	(432,728)	(131,130)	(131,130)	(131,130)	(131,130)	(39,338)	0	0
4456	Insight School of Oregon Charter	6/30/2023	Contribution	5.3	3.3	60,065	37,399	11,333	11,333	11,333	11,333	3,400	0	0
4456	Insight School of Oregon Charter	6/30/2022	Proportion	5.4	2.4	1,361,778	605,235	252,181	252,181	252,181	100,873	0	0	0
4456	Insight School of Oregon Charter	6/30/2022	Contribution	5.4	2.4	47,786	21,239	8,849	8,849	8,849	3,541	0	0	0
4456	Insight School of Oregon Charter	6/30/2021	Proportion	5.5	1.5	1,006,886	274,606	183,070	183,070	91,536	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2021	Contribution	5.5	1.5	88,788	24,216	16,143	16,143	8,073	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2020	Proportion	5.4	0.4	898,735	66,575	166,432	66,575	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2020	Contribution	5.4	0.4	246,392	18,252	45,628	18,252	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2019	Proportion	5.3	0.0	13,057	0	737	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2019	Contribution	5.3	0.0	93,415	0	5,290	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2021	Proportion	5.5	1.5	(157,439)	(42,939)	(28,625)	(28,625)	(14,314)	0	0	0	0
4457	Oregon Virtual Education East	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2020	Proportion	5.4	0.4	(4,929)	(364)	(913)	(364)	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2020	Contribution	5.4	0.4	(17,032)	(1,262)	(3,154)	(1,262)	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2019	Proportion	5.3	0.0	2,003	0	113	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2019	Contribution	5.3	0.0	(729)	0	(39)	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2021	Proportion	5.5	1.5	(157,439)	(42,939)	(28,625)	(28,625)	(14,314)	0	0	0	0
4458	Oregon Virtual Education West	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2020	Proportion	5.4	0.4	(4,045)	(300)	(749)	(300)	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2020	Contribution	5.4	0.4	(17,032)	(1,262)	(3,154)	(1,262)	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2019	Proportion	5.3	0.0	1,257	0	72	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2019	Contribution	5.3	0.0	(610)	0	(35)	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2024	Proportion	5.4	4.4	185,777	151,374	34,403	34,403	34,403	34,403	34,403	13,762	0
4459	Crater Lake Charter Academy	6/30/2024	Contribution	5.4	4.4	177,469	144,604	32,865	32,865	32,865	32,865	32,865	13,144	0
4459	Crater Lake Charter Academy	6/30/2023	Proportion	5.3	3.3	(110,969)	(69,093)	(20,938)	(20,938)	(20,938)	(20,938)	(6,279)	0	0
4459	Crater Lake Charter Academy	6/30/2023	Contribution	5.3	3.3	81,301	50,621	15,340	15,340	15,340	15,340	4,601	0	0
4459	Crater Lake Charter Academy	6/30/2022	Proportion	5.4	2.4	347,952	154,644	64,436	64,436	64,436	25,772	0	0	0
4459	Crater Lake Charter Academy	6/30/2022	Contribution	5.4	2.4	48,707	21,647	9,020	9,020	9,020	3,607	0	0	0
4459	Crater Lake Charter Academy	6/30/2021	Proportion	5.5	1.5	111,610	30,438	20,293	20,293	10,145	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2021	Contribution	5.5	1.5	(131,249)	(35,797)	(23,863)	(23,863)	(11,934)	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2020	Proportion	5.4	0.4	32,603	2,413	6,038	2,413	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2020	Contribution	5.4	0.4	42,661	3,161	7,900	3,161	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2019	Proportion	5.3	0.0	(114,131)	0	(6,461)	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2019	Contribution	5.3	0.0	24,153	0	1,368	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2024	Proportion	5.4	4.4	(13,480)	(10,984)	(2,496)	(2,496)	(2,496)	(2,496)	(2,496)	(1,000)	0
4460	Kairos Pdx	6/30/2024	Contribution	5.4	4.4	112,246	91,460	20,786	20,786	20,786	20,786	20,786	8,316	0
4460	Kairos Pdx	6/30/2023	Proportion	5.3	3.3	335,439	208,859	63,290	63,290	63,290	63,290	18,989	0	0
4460	Kairos Pdx	6/30/2023	Contribution	5.3	3.3	19,406	12,082	3,662	3,662	3,662	3,662	1,096	0	0
4460	Kairos Pdx	6/30/2022	Proportion	5.4	2.4	(76,527)	(34,011)	(14,172)	(14,172)	(14,172)	(5,667)	0	0	0
4460	Kairos Pdx	6/30/2022	Contribution	5.4	2.4	132,992	59,108	24,628	24,628	24,628	9,852	0	0	0
4460	Kairos Pdx	6/30/2021	Proportion	5.5	1.5	571,597	155,889	103,927	103,927	51,962	0	0	0	0
4460	Kairos Pdx	6/30/2021	Contribution	5.5	1.5	(221,729)	(60,473)	(40,314)	(40,314)	(20,159)	0	0	0	0
4460	Kairos Pdx	6/30/2020	Proportion	5.4	0.4	269,108	19,933	49,835	19,933	0	0	0	0	0
4460	Kairos Pdx	6/30/2020	Contribution	5.4	0.4	128,437	9,512	23,785	9,512	0	0	0	0	0
4460	Kairos Pdx	6/30/2019	Proportion	5.3	0.0	137,531	0	7,786	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2019	Contribution	5.3	0.0	9,091	0	516	0	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4461	Mountain View Academy	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2021	Contribution	5.5	1.5	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2020	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2019	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4462	Bend International School	6/30/2024	Proportion	5.4	4.4	(188,361)	(153,479)	(34,882)	(34,882)	(34,882)	(34,882)	(34,882)	(13,951)	0
4462	Bend International School	6/30/2024	Contribution	5.4	4.4	(18,875)	(15,380)	(3,495)	(3,495)	(3,495)	(3,495)	(3,495)	(1,400)	0
4462	Bend International School	6/30/2023	Proportion	5.3	3.3	(11,035)	(6,871)	(2,082)	(2,082)	(2,082)	(2,082)	(625)	0	0
4462	Bend International School	6/30/2023	Contribution	5.3	3.3	97,556	60,742	18,407	18,407	18,407	18,407	5,521	0	0
4462	Bend International School	6/30/2022	Proportion	5.4	2.4	143,010	63,561	26,483	26,483	26,483	10,595	0	0	0
4462	Bend International School	6/30/2022	Contribution	5.4	2.4	25,218	11,208	4,670	4,670	4,670	1,868	0	0	0
4462	Bend International School	6/30/2021	Proportion	5.5	1.5	275,722	75,198	50,131	50,131	25,067	0	0	0	0
4462	Bend International School	6/30/2021	Contribution	5.5	1.5	(141,986)	(38,722)	(25,816)	(25,816)	(12,906)	0	0	0	0
4462	Bend International School	6/30/2020	Proportion	5.4	0.4	(171,228)	(12,683)	(31,709)	(12,683)	0	0	0	0	0
4462	Bend International School	6/30/2020	Contribution	5.4	0.4	24,277	1,797	4,496	1,797	0	0	0	0	0
4462	Bend International School	6/30/2019	Proportion	5.3	0.0	105,933	0	5,998	0	0	0	0	0	0
4462	Bend International School	6/30/2019	Contribution	5.3	0.0	31,141	0	1,761	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2024	Proportion	5.4	4.4	(266,608)	(217,236)	(49,372)	(49,372)	(49,372)	(49,372)	(49,372)	(19,748)	0
4463	Dallas Community School-Community Innovation Partners	6/30/2024	Contribution	5.4	4.4	92,553	75,414	17,139	17,139	17,139	17,139	17,139	6,858	0
4463	Dallas Community School-Community Innovation Partners	6/30/2023	Proportion	5.3	3.3	241,503	150,369	45,567	45,567	45,567	45,567	13,668	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2023	Contribution	5.3	3.3	23,163	14,423	4,370	4,370	4,370	4,370	1,313	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2022	Proportion	5.4	2.4	193,008	85,782	35,742	35,742	35,742	14,298	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2022	Contribution	5.4	2.4	50,001	22,224	9,259	9,259	9,259	3,706	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2021	Proportion	5.5	1.5	210,574	57,430	38,286	38,286	19,144	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2021	Contribution	5.5	1.5	(53,565)	(14,609)	(9,739)	(9,739)	(4,870)	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2020	Proportion	5.4	0.4	27,997	2,072	5,185	2,072	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2020	Contribution	5.4	0.4	43,227	3,202	8,005	3,202	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2019	Proportion	5.3	0.0	(259,023)	0	(14,663)	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2019	Contribution	5.3	0.0	14,548	0	823	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2024	Proportion	5.4	4.4	(51,338)	(41,831)	(9,507)	(9,507)	(9,507)	(9,507)	(9,507)	(3,803)	0
4464	The Valley School Of Southern Oregon	6/30/2024	Contribution	5.4	4.4	37,024	30,168	6,856	6,856	6,856	6,856	6,856	2,744	0
4464	The Valley School Of Southern Oregon	6/30/2023	Proportion	5.3	3.3	(207,054)	(128,920)	(39,067)	(39,067)	(39,067)	(39,067)	(11,719)	0	0
4464	The Valley School Of Southern Oregon	6/30/2023	Contribution	5.3	3.3	52,980	32,988	9,996	9,996	9,996	9,996	3,000	0	0
4464	The Valley School Of Southern Oregon	6/30/2022	Proportion	5.4	2.4	114,663	50,961	21,234	21,234	21,234	8,493	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2022	Contribution	5.4	2.4	(19,549)	(8,689)	(3,620)	(3,620)	(3,620)	(1,449)	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2021	Proportion	5.5	1.5	205,748	56,112	37,409	37,409	18,703	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2021	Contribution	5.5	1.5	(83,500)	(22,772)	(15,182)	(15,182)	(7,590)	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2020	Proportion	5.4	0.4	(30,017)	(2,222)	(5,559)	(2,222)	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2020	Contribution	5.4	0.4	45,372	3,362	8,402	3,362	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2019	Proportion	5.3	0.0	194,867	0	11,032	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2019	Contribution	5.3	0.0	5,603	0	318	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2022	Proportion	5.4	2.4	(203,517)	(90,453)	(37,688)	(37,688)	(37,688)	(15,077)	0	0	0
4465	Bridge Educational Foundation	6/30/2022	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2021	Proportion	5.5	1.5	(58,265)	(15,889)	(10,594)	(10,594)	(5,295)	0	0	0	0
4465	Bridge Educational Foundation	6/30/2021	Contribution	5.5	1.5	(54,603)	(14,891)	(9,928)	(9,928)	(4,963)	0	0	0	0
4465	Bridge Educational Foundation	6/30/2020	Proportion	5.4	0.4	(34,162)	(2,532)	(6,326)	(2,532)	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2020	Contribution	5.4	0.4	(17,383)	(1,288)	(3,219)	(1,288)	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2019	Proportion	5.3	0.0	(114,771)	0	(6,496)	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2019	Contribution	5.3	0.0	(9,794)	0	(554)	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2024	Proportion	5.4	4.4	(109,455)	(89,186)	(20,269)	(20,269)	(20,269)	(20,269)	(20,269)	(8,110)	0
4467	Cannon Beach Academy	6/30/2024	Contribution	5.4	4.4	(13,277)	(10,818)	(2,459)	(2,459)	(2,459)	(2,459)	(2,459)	(982)	0
4467	Cannon Beach Academy	6/30/2023	Proportion	5.3	3.3	88,103	54,857	16,623	16,623	16,623	16,623	4,988	0	0
4467	Cannon Beach Academy	6/30/2023	Contribution	5.3	3.3	(13,256)	(8,254)	(2,501)	(2,501)	(2,501)	(2,501)	(751)	0	0
4467	Cannon Beach Academy	6/30/2022	Proportion	5.4	2.4	(23,314)	(10,363)	(4,317)	(4,317)	(4,317)	(1,729)	0	0	0
4467	Cannon Beach Academy	6/30/2022	Contribution	5.4	2.4	21,627	9,612	4,005	4,005	4,005	1,602	0	0	0
4467	Cannon Beach Academy	6/30/2021	Proportion	5.5	1.5	(27,913)	(7,613)	(5,075)	(5,075)	(2,538)	0	0	0	0
4467	Cannon Beach Academy	6/30/2021	Contribution	5.5	1.5	(33,489)	(9,133)	(6,089)	(6,089)	(3,044)	0	0	0	0
4467	Cannon Beach Academy	6/30/2020	Proportion	5.4	0.4	(26,493)	(1,963)	(4,906)	(1,963)	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2020	Contribution	5.4	0.4	6,300	465	1,167	465	0	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4467	Cannon Beach Academy	6/30/2019	Proportion	5.3	0.0	216,767	0	12,272	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2019	Contribution	5.3	0.0	(470)	0	(25)	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2024	Proportion	5.4	4.4	(648,336)	(528,274)	(120,062)	(120,062)	(120,062)	(120,062)	(120,062)	(48,026)	0
4468	Frontier Charter Academy	6/30/2024	Contribution	5.4	4.4	68,990	56,214	12,776	12,776	12,776	12,776	12,776	5,110	0
4468	Frontier Charter Academy	6/30/2023	Proportion	5.3	3.3	(186,748)	(116,278)	(35,235)	(35,235)	(35,235)	(35,235)	(10,573)	0	0
4468	Frontier Charter Academy	6/30/2023	Contribution	5.3	3.3	31,626	19,692	5,967	5,967	5,967	5,967	1,791	0	0
4468	Frontier Charter Academy	6/30/2022	Proportion	5.4	2.4	181,526	80,678	33,616	33,616	33,616	13,446	0	0	0
4468	Frontier Charter Academy	6/30/2022	Contribution	5.4	2.4	73,516	32,674	13,614	13,614	13,614	5,446	0	0	0
4468	Frontier Charter Academy	6/30/2021	Proportion	5.5	1.5	863,112	235,396	156,929	156,929	78,467	0	0	0	0
4468	Frontier Charter Academy	6/30/2021	Contribution	5.5	1.5	(338,135)	(92,219)	(61,479)	(61,479)	(30,740)	0	0	0	0
4468	Frontier Charter Academy	6/30/2020	Proportion	5.4	0.4	1,133,209	83,939	209,854	83,939	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2020	Contribution	5.4	0.4	207,986	15,406	38,516	15,406	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2019	Proportion	5.3	0.0	990,680	0	56,075	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2019	Contribution	5.3	0.0	180,207	0	10,202	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2024	Proportion	5.4	4.4	101,650	82,826	18,824	18,824	18,824	18,824	18,824	7,530	0
4469	Desert Sky Montessori	6/30/2024	Contribution	5.4	4.4	(2,638)	(2,149)	(489)	(489)	(489)	(489)	(489)	(193)	0
4469	Desert Sky Montessori	6/30/2023	Proportion	5.3	3.3	(169,129)	(105,307)	(31,911)	(31,911)	(31,911)	(31,911)	(9,574)	0	0
4469	Desert Sky Montessori	6/30/2023	Contribution	5.3	3.3	88,900	55,352	16,774	16,774	16,774	16,774	5,030	0	0
4469	Desert Sky Montessori	6/30/2022	Proportion	5.4	2.4	(38,866)	(17,275)	(7,197)	(7,197)	(7,197)	(2,881)	0	0	0
4469	Desert Sky Montessori	6/30/2022	Contribution	5.4	2.4	(39,261)	(17,448)	(7,271)	(7,271)	(7,271)	(2,906)	0	0	0
4469	Desert Sky Montessori	6/30/2021	Proportion	5.5	1.5	21,410	5,838	3,893	3,893	1,945	0	0	0	0
4469	Desert Sky Montessori	6/30/2021	Contribution	5.5	1.5	(87,748)	(23,932)	(15,954)	(15,954)	(7,978)	0	0	0	0
4469	Desert Sky Montessori	6/30/2020	Proportion	5.4	0.4	255,474	18,924	47,310	18,924	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2020	Contribution	5.4	0.4	(13,198)	(978)	(2,444)	(978)	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2019	Proportion	5.3	0.0	630,798	0	35,708	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2019	Contribution	5.3	0.0	32,072	0	1,817	0	0	0	0	0	0
4470	Oregon Family School	6/30/2024	Proportion	5.4	4.4	367,256	299,246	68,010	68,010	68,010	68,010	68,010	27,206	0
4470	Oregon Family School	6/30/2024	Contribution	5.4	4.4	397,304	323,729	73,575	73,575	73,575	73,575	73,575	29,429	0
4470	Oregon Family School	6/30/2023	Proportion	5.3	3.3	668,967	416,527	126,220	126,220	126,220	126,220	37,867	0	0
4470	Oregon Family School	6/30/2023	Contribution	5.3	3.3	272,902	169,920	51,491	51,491	51,491	51,491	15,447	0	0
4470	Oregon Family School	6/30/2022	Proportion	5.4	2.4	1,024,776	455,457	189,773	189,773	189,773	75,911	0	0	0
4470	Oregon Family School	6/30/2022	Contribution	5.4	2.4	257,127	114,279	47,616	47,616	47,616	19,047	0	0	0
4470	Oregon Family School	6/30/2021	Proportion	5.5	1.5	474,773	129,485	86,322	86,322	43,163	0	0	0	0
4470	Oregon Family School	6/30/2021	Contribution	5.5	1.5	11,551	3,151	2,100	2,100	1,051	0	0	0	0
4470	Oregon Family School	6/30/2020	Proportion	5.4	0.4	1,479,352	109,582	273,954	109,582	0	0	0	0	0
4470	Oregon Family School	6/30/2020	Contribution	5.4	0.4	170,489	12,629	31,572	12,629	0	0	0	0	0
4470	Oregon Family School	6/30/2019	Proportion	5.3	0.0	177,166	0	10,026	0	0	0	0	0	0
4470	Oregon Family School	6/30/2019	Contribution	5.3	0.0	191,703	0	10,853	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2024	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2023	Proportion	5.3	3.3	(294,768)	(183,534)	(55,617)	(55,617)	(55,617)	(55,617)	(16,683)	0	0
4471	Wahtonka Community School	6/30/2023	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2022	Proportion	5.4	2.4	(463,853)	(206,156)	(85,899)	(85,899)	(85,899)	(34,358)	0	0	0
4471	Wahtonka Community School	6/30/2022	Contribution	5.4	2.4	(44,360)	(19,715)	(8,215)	(8,215)	(8,215)	(3,285)	0	0	0
4471	Wahtonka Community School	6/30/2021	Proportion	5.5	1.5	344,084	93,840	62,561	62,561	31,279	0	0	0	0
4471	Wahtonka Community School	6/30/2021	Contribution	5.5	1.5	(162,592)	(44,344)	(29,562)	(29,562)	(14,782)	0	0	0	0
4471	Wahtonka Community School	6/30/2020	Proportion	5.4	0.4	421,616	31,231	78,077	31,231	0	0	0	0	0
4471	Wahtonka Community School	6/30/2020	Contribution	5.4	0.4	48,844	3,619	9,045	3,619	0	0	0	0	0
4471	Wahtonka Community School	6/30/2019	Proportion	5.3	0.0	62,360	0	3,530	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2019	Contribution	5.3	0.0	94,382	0	5,342	0	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2024	Proportion	5.4	4.4	(199,659)	(162,685)	(36,974)	(36,974)	(36,974)	(36,974)	(36,974)	(14,789)	0
4472	Valley Inquiry Charter School	6/30/2024	Contribution	5.4	4.4	83,805	68,286	15,519	15,519	15,519	15,519	15,519	6,210	0
4472	Valley Inquiry Charter School	6/30/2023	Proportion	5.3	3.3	123,736	77,044	23,346	23,346	23,346	23,346	7,006	0	0
4472	Valley Inquiry Charter School	6/30/2023	Contribution	5.3	3.3	(13,056)	(8,130)	(2,463)	(2,463)	(2,463)	(2,463)	(741)	0	0
4472	Valley Inquiry Charter School	6/30/2022	Proportion	5.4	2.4	309,375	137,499	57,292	57,292	57,292	22,915	0	0	0
4472	Valley Inquiry Charter School	6/30/2022	Contribution	5.4	2.4	21,372	9,498	3,958	3,958	3,958	1,582	0	0	0
4472	Valley Inquiry Charter School	6/30/2021	Proportion	5.5	1.5	40,479	11,039	7,360	7,360	3,679	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2021	Contribution	5.5	1.5	48,697	13,281	8,854	8,854	4,427	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2020	Contribution	5.4	0.4	14,452	1,072	2,676	1,072	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2019	Contribution	5.3	0.0	6,671	0	376	0	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2024	Proportion	5.4	4.4	(613,038)	(499,512)	(113,526)	(113,526)	(113,526)	(113,526)	(113,526)	(45,408)	0
4473	Willamette Connections Academy	6/30/2024	Contribution	5.4	4.4	268,556	218,823	49,733	49,733	49,733	49,733	49,733	19,891	0
4473	Willamette Connections Academy	6/30/2023	Proportion	5.3	3.3	(426,714)	(265,690)	(80,512)	(80,512)	(80,512)	(80,512)	(24,154)	0	0
4473	Willamette Connections Academy	6/30/2023	Contribution	5.3	3.3	48,360	30,110	9,125	9,125	9,125	9,125	2,735	0	0
4473	Willamette Connections Academy	6/30/2022	Proportion	5.4	2.4	853,516	379,339	158,059	158,059	158,059	63,221	0	0	0
4473	Willamette Connections Academy	6/30/2022	Contribution	5.4	2.4	(51,036)	(22,683)	(9,451)	(9,451)	(9,451)	(3,781)	0	0	0
4473	Willamette Connections Academy	6/30/2021	Proportion	5.5	1.5	2,042,723	557,107	371,404	371,404	185,703	0	0	0	0
4473	Willamette Connections Academy	6/30/2021	Contribution	5.5	1.5	(169,741)	(46,293)	(30,862)	(30,862)	(15,431)	0	0	0	0

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Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4473	Willamette Connections Academy	6/30/2020	Proportion	5.4	0.4	583,186	43,201	107,997	43,201	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2020	Contribution	5.4	0.4	582,462	43,147	107,863	43,147	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2019	Contribution	5.3	0.0	57,308	0	3,243	0	0	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2024	Proportion	5.4	4.4	383,576	312,543	71,033	71,033	71,033	71,033	71,033	28,411	0
4474	Oregon for Quality Virtual Education Inc	6/30/2024	Contribution	5.4	4.4	134,306	109,435	24,871	24,871	24,871	24,871	24,871	9,951	0
4474	Oregon for Quality Virtual Education Inc	6/30/2023	Proportion	5.3	3.3	316,363	196,981	59,691	59,691	59,691	59,691	17,908	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2023	Contribution	5.3	3.3	87,495	54,479	16,508	16,508	16,508	16,508	4,955	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2022	Proportion	5.4	2.4	1,153,261	512,560	213,567	213,567	213,567	85,426	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2022	Contribution	5.4	2.4	63,804	28,356	11,816	11,816	11,816	4,724	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2021	Proportion	5.5	1.5	0	0	0	0	0	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2021	Contribution	5.5	1.5	128,384	35,012	23,343	23,343	11,669	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2020	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2020	Contribution	5.4	0.4	21,050	1,560	3,898	1,560	0	0	0	0	0
4475	Teach-NW	6/30/2024	Proportion	5.4	4.4	(186,912)	(152,299)	(34,613)	(34,613)	(34,613)	(34,613)	(34,613)	(13,847)	0
4475	Teach-NW	6/30/2024	Contribution	5.4	4.4	154,566	125,943	28,623	28,623	28,623	28,623	28,623	11,451	0
4475	Teach-NW	6/30/2023	Proportion	5.3	3.3	1,125,718	700,918	212,400	212,400	212,400	212,400	63,718	0	0
4475	Teach-NW	6/30/2023	Contribution	5.3	3.3	97,875	60,941	18,467	18,467	18,467	18,467	5,540	0	0
4475	Teach-NW	6/30/2022	Proportion	5.4	2.4	1,359,854	604,379	251,825	251,825	251,825	100,729	0	0	0
4475	Teach-NW	6/30/2022	Contribution	5.4	2.4	275,094	122,265	50,943	50,943	50,943	20,379	0	0	0
4476	Kalmiopsis Community Arts High School	6/30/2024	Proportion	5.4	4.4	43,137	35,149	7,988	7,988	7,988	7,988	7,988	3,197	0
4476	Kalmiopsis Community Arts High School	6/30/2024	Contribution	5.4	4.4	41,203	33,573	7,630	7,630	7,630	7,630	7,630	3,053	0
4476	Kalmiopsis Community Arts High School	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4476	Kalmiopsis Community Arts High School	6/30/2023	Contribution	5.3	3.3	15,978	9,948	3,015	3,015	3,015	3,015	903	0	0
4477	Virtual Preparatory Academy of Oregon	6/30/2024	Proportion	5.4	4.4	390,546	318,223	72,323	72,323	72,323	72,323	72,323	28,931	0
4477	Virtual Preparatory Academy of Oregon	6/30/2024	Contribution	5.4	4.4	67,541	55,033	12,508	12,508	12,508	12,508	12,508	5,001	0
4477	Virtual Preparatory Academy of Oregon	6/30/2023	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4477	Virtual Preparatory Academy of Oregon	6/30/2023	Contribution	5.3	3.3	85,292	53,106	16,093	16,093	16,093	16,093	4,827	0	0
4478	Whitmore Academy	6/30/2024	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4478	Whitmore Academy	6/30/2024	Contribution	5.4	4.4	9,207	7,502	1,705	1,705	1,705	1,705	1,705	682	0
4479	Harmony Academy	6/30/2024	Proportion	5.4	4.4	322,315	262,627	59,688	59,688	59,688	59,688	59,688	23,875	0
4479	Harmony Academy	6/30/2024	Contribution	5.4	4.4	95,903	78,143	17,760	17,760	17,760	17,760	17,760	7,103	0
4479	Harmony Academy	6/30/2023	Proportion	5.3	3.3	(109,455)	(68,151)	(20,652)	(20,652)	(20,652)	(20,652)	(6,195)	0	0
4479	Harmony Academy	6/30/2023	Contribution	5.3	3.3	68,230	42,482	12,874	12,874	12,874	12,874	3,860	0	0
4479	Harmony Academy	6/30/2022	Proportion	5.4	2.4	160,627	71,389	29,746	29,746	29,746	11,897	0	0	0
4479	Harmony Academy	6/30/2022	Contribution	5.4	2.4	35,528	15,791	6,579	6,579	6,579	2,633	0	0	0
4479	Harmony Academy	6/30/2021	Proportion	5.5	1.5	10,939	2,983	1,989	1,989	994	0	0	0	0
4479	Harmony Academy	6/30/2021	Contribution	5.5	1.5	(16,066)	(4,382)	(2,921)	(2,921)	(1,461)	0	0	0	0
4479	Harmony Academy	6/30/2020	Proportion	5.4	0.4	466,248	34,538	86,342	34,538	0	0	0	0	0
4479	Harmony Academy	6/30/2020	Contribution	5.4	0.4	23,152	1,717	4,287	1,717	0	0	0	0	0
4479	Harmony Academy	6/30/2019	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4479	Harmony Academy	6/30/2019	Contribution	5.3	0.0	53,815	0	3,045	0	0	0	0	0	0
4480	Holla School	6/30/2024	Proportion	5.4	4.4	457,685	372,929	84,756	84,756	84,756	84,756	84,756	33,905	0
4480	Holla School	6/30/2024	Contribution	5.4	4.4	140,519	114,497	26,022	26,022	26,022	26,022	26,022	10,409	0
4480	Holla School	6/30/2023	Proportion	5.3	3.3	192,617	119,931	36,343	36,343	36,343	36,343	10,902	0	0
4480	Holla School	6/30/2023	Contribution	5.3	3.3	107,531	66,953	20,289	20,289	20,289	20,289	6,086	0	0
4480	Holla School	6/30/2022	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4480	Holla School	6/30/2022	Contribution	5.4	2.4	44,861	19,937	8,308	8,308	8,308	3,321	0	0	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.