

Oregon Public Employees Retirement System

Retirement Health Insurance Account
Cost-Sharing Multiple-Employer
Other Postemployment Benefits (OPEB) Plan
Schedules of Employer Allocations and
OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2019



Certified
Public
Accountants

Oregon Public Employees Retirement System
Retirement Health Insurance Account Cost-Sharing Multiple-Employer OPEB Plan
Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

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Independent Auditor's Report

To the Honorable Kate Brown
Governor of Oregon

To the Public Employees Retirement Board of the
Oregon Public Employees Retirement System
Tigard, Oregon

We have audited the accompanying schedule of employer allocations of the Oregon Public Employees Retirement System (the System) Retirement Health Insurance Account (RHIA) Cost-Sharing Multiple-Employer Defined Benefit Other Postemployment Benefits (OPEB) Plan (the Plan) as of and for the fiscal year ended June 30, 2019, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability / (asset) as of June 30, 2019, and total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense / (credit) (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Plan as of and for the fiscal year ended June 30, 2019, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability / (asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense / (credit) as of and for the fiscal year ended June 30, 2019, for the total of all participating entities for the Oregon Public Employees Retirement System RHIA Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the Oregon Public Employees Retirement System as of and for the fiscal year ended June 30, 2019, and our report thereon, dated December 16, 2019, expressed unmodified opinions on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the System's management, the Audit Committee, the Public Employees Retirement Board, the OPEB Plan's participating employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.


Sacramento, California
February 24, 2020

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2019

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2019	Proportionate Share June 30, 2019
1000	State Agencies	\$ 14,959,814	30.15158736%
2000	Lake County	19,048	0.03839161%
2001	Clackamas County	702,987	1.41687508%
2002	Curry County	21,480	0.04329370%
2003	Douglas County	117,213	0.23624439%
2004	Harney County	21,220	0.04276991%
2005	Jackson County	223,750	0.45096879%
2006	Jefferson County	30,266	0.06100220%
2007	Klamath County	17,383	0.03503467%
2008	Lane County	456,605	0.92028994%
2009	Marion County	399,282	0.80475418%
2011	Washington County	683,040	1.37667161%
2012	Grant County	16,191	0.03263206%
2013	Umatilla County	75,849	0.15287432%
2014	Linn County	181,936	0.36669232%
2015	Yamhill County	139,314	0.28078791%
2016	Sherman County	12,281	0.02475305%
2017	Columbia County	52,994	0.10680879%
2018	Coos County	77,234	0.15566519%
2020	Wasco County	30,560	0.06159417%
2021	Baker County	26,326	0.05306056%
2022	Gilliam County	10,311	0.02078131%
2027	Deschutes County	326,119	0.65729371%
2035	Hood River County	34,228	0.06898753%
2036	Clatsop County	74,096	0.14934003%
2037	Polk County	90,259	0.18191828%
2038	Multnomah County	1,006,596	2.02879994%
2039	Malheur County	37,020	0.07461381%
2040	Benton County	137,099	0.27632288%
2042	Josephine County	85,824	0.17297782%
2043	Lincoln County	22,171	0.04468549%
2044	Crook County	8,505	0.01714185%
2050	Wallowa County	1,484	0.00299200%
2099	State Judiciary	136,748	0.27561683%
2100	City of Roseburg	51,448	0.10369451%
2101	City of Salem	417,282	0.84103315%
2102	City of Medford	189,546	0.38203016%
2103	City of Albany	148,205	0.29870783%
2104	City of Ashland	89,898	0.18119060%
2105	City of Astoria	29,924	0.06031255%
2106	City of Beaverton	190,205	0.38335825%
2107	City of Bend	232,591	0.46878896%
2109	City of Canby	31,068	0.06261724%
2110	City of Coquille	7,551	0.01521944%
2111	City of Eugene	517,294	1.04260797%
2112	City of Forest Grove	4,196	0.00845793%
2113	City of Grants Pass	70,071	0.14122790%
2114	City of Gresham	240,184	0.48409153%
2115	City of Hillsboro	315,609	0.63611135%
2117	City of McMinnville	65,672	0.13236308%

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Employer Number	Employer Name	Employer Contributions	Proportionate Share
		Fiscal Year Ended June 30, 2019	June 30, 2019
2118	City of Ontario	13,884	0.02798296%
2119	City of Oregon City	67,546	0.13614014%
2120	City of Lake Oswego	128,691	0.25937774%
2121	City of Portland	1,971,904	3.97438327%
2122	City of Redmond	56,398	0.11366993%
2123	City of St Helens	21,299	0.04292920%
2125	City of Vernonia	3,214	0.00647876%
2126	City of West Linn	39,812	0.08024130%
2127	City of Cottage Grove	21,138	0.04260408%
2128	City of Tillamook	9,141	0.01842438%
2129	City of Sweet Home	4,849	0.00977300%
2131	City of Drain	2,793	0.00562909%
2132	Eugene Water & Electric Board	202,878	0.40890071%
2135	McMinnville Water & Light Department	22,920	0.04619607%
2138	City of Hood River	22,286	0.04491788%
2139	City of Reedsport	7,182	0.01447506%
2140	City of Lebanon	27,136	0.05469207%
2142	City of Sherwood	34,256	0.06904275%
2143	City of Oakland	672	0.00135349%
2145	City of Vale	1,682	0.00339006%
2146	City of Prineville	20,986	0.04229782%
2147	City of Wheeler	447	0.00090055%
2148	City of Klamath Falls	43,465	0.08760296%
2149	City of Canyonville	1,378	0.00277749%
2150	City of Bandon	10,147	0.02045079%
2152	City of Coos Bay	33,612	0.06774523%
2154	City of Pendleton	43,744	0.08816688%
2155	City of Corvallis	148,912	0.30013271%
2157	City of Monmouth	16,984	0.03423040%
2158	City of Milton-Freewater	21,124	0.04257546%
2159	City of Baker City	17,297	0.03486180%
2160	City of Hermiston	29,238	0.05892840%
2161	City of Pilot Rock	1,456	0.00293518%
2162	City of Clatskanie	2,669	0.00537926%
2163	City of Milwaukie	48,729	0.09821427%
2165	City of Cornelius	12,250	0.02469037%
2166	City of Nyssa	2,885	0.00581383%
2167	City of Athena	1,371	0.00276358%
2168	City of Oakridge	6,295	0.01268847%
2170	City of Madras	9,558	0.01926362%
2172	City of Sandy	21,632	0.04360022%
2174	City of Mt Angel	4,217	0.00849979%
2175	City of Umatilla	9,171	0.01848368%
2176	City of Scappoose	11,131	0.02243497%
2177	City of Condon	767	0.00154613%
2178	City of Boardman	5,748	0.01158547%
2179	City of Estacada	6,445	0.01299017%
2180	City of Enterprise	3,607	0.00727088%
2181	City of Central Point	22,969	0.04629394%
2182	City of Cascade Locks	3,221	0.00649196%

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		Fiscal Year Ended June 30, 2019	June 30, 2019
2183	City of Myrtle Point	6,097	0.01228832%
2184	City of Port Orford	2,814	0.00567064%
2185	City of Wood Village	3,271	0.00659308%
2186	City of Chiloquin	967	0.00194982%
2187	City of Philomath	7,505	0.01512607%
2188	City of Talent	5,421	0.01092537%
2189	City of Willamina	2,400	0.00483741%
2191	City of Huntington	468	0.00094320%
2192	City of North Plains	3,941	0.00794345%
2193	City of Heppner	1,317	0.00265531%
2194	City of Cave Junction	2,232	0.00449806%
2195	City of Metolius	408	0.00082170%
2196	City of Hubbard	3,251	0.00655148%
2197	City of Myrtle Creek	4,511	0.00909140%
2198	City of Carlton	2,510	0.00505896%
2199	City of Junction City	12,852	0.02590416%
2200	City of Wallowa	743	0.00149714%
2201	City of Coburg	3,411	0.00687559%
2202	City of Dallas	24,422	0.04922296%
2203	City of Rockaway Beach	4,464	0.00899631%
2204	City of Burns	3,541	0.00713672%
2205	City of Elgin	2,154	0.00434132%
2206	City of Weston	801	0.00161509%
2207	City of Mill City	1,125	0.00226803%
2208	City of Fairview	7,253	0.01461810%
2209	City of Monroe	670	0.00134993%
2210	City of Helix	142	0.00028675%
2211	City of Jefferson	1,694	0.00341400%
2212	Town of Lakeview	4,059	0.00818037%
2213	City of Stanfield	2,509	0.00505789%
2214	City of Yamhill	2,247	0.00452789%
2215	City of Powers	225	0.00045363%
2216	City of Brookings	10,683	0.02153219%
2217	City of Sutherlin	12,788	0.02577483%
2218	City of Prairie City	871	0.00175589%
2219	City of Sheridan	4,447	0.00896257%
2220	City of Garibaldi	2,091	0.00421343%
2221	City of Sisters	4,057	0.00817729%
2222	City of Jacksonville	4,545	0.00916033%
2223	City of Cannon Beach	11,110	0.02239148%
2224	City of Falls City	920	0.00185505%
2225	City of Echo	954	0.00192184%
2226	City of Hines	1,573	0.00316964%
2228	City of Turner	2,284	0.00460257%
2229	City of John Day	3,322	0.00669452%
2231	City of Banks	1,927	0.00388444%
2232	City of Joseph	502	0.00101178%
2233	City of Lafayette	2,371	0.00477802%
2234	City of Aumsville	4,612	0.00929644%
2235	City of Amity	1,113	0.00224275%

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		Fiscal Year Ended June 30, 2019	June 30, 2019
2236	City of Creswell	4,596	0.00926266%
2237	City of Troutdale	13,883	0.02798150%
2238	City of Warrenton	14,052	0.02832140%
2240	City of Wilsonville	46,465	0.09365014%
2241	City of Bay City	2,011	0.00405266%
2242	City of Gaston	552	0.00111298%
2244	City of Lakeside	1,251	0.00252077%
2245	City of Dundee	3,035	0.00611716%
2246	City of Merrill	438	0.00088303%
2247	City of Malin	459	0.00092546%
2248	City of Fossil	385	0.00077599%
2249	City of Phoenix	5,613	0.01131231%
2250	City of Gold Beach	4,008	0.00807913%
2251	City of Rogue River	3,171	0.00639203%
2252	City of Dayton	1,807	0.00364196%
2253	Town of Butte Falls	466	0.00093941%
2254	City of Shady Cove	1,124	0.00226470%
2255	Town of Canyon City	648	0.00130518%
2256	City of Jordan Valley	350	0.00070551%
2257	City of Culver	721	0.00145245%
2258	City of Adair Village	1,002	0.00201956%
2260	City of Riddle	1,375	0.00277180%
2261	City of Waldport	3,885	0.00783034%
2262	City of Dufur	547	0.00110299%
2263	City of La Grande	11,103	0.02237838%
2264	City of Gervais	2,513	0.00506505%
2265	City of Westfir	278	0.00056077%
2266	City of Irrigon	2,424	0.00488490%
2267	City of Independence	14,465	0.02915515%
2268	City of Harrisburg	3,574	0.00720404%
2269	City of Durham	447	0.00090109%
2270	City of Lyons	345	0.00069466%
2271	City of Columbia City	2,465	0.00496798%
2272	City of Aurora	1,003	0.00202230%
2273	City of Silverton	13,298	0.02680215%
2274	City of Gold Hill	802	0.00161640%
2275	City of Toledo	9,591	0.01933124%
2276	City of Newport	12,837	0.02587288%
2278	City of Springfield	148,101	0.29849820%
2279	City of Keizer	34,059	0.06864685%
2280	City of Winston	5,919	0.01193020%
2281	City of Manzanita	2,978	0.00600268%
2282	City of Eagle Point	3,515	0.00708488%
2283	City of Maupin	1,318	0.00265662%
2284	City of Halsey	1,106	0.00223014%
2285	City of Veneta	4,800	0.00967396%
2286	City of Millersburg	1,395	0.00281066%
2287	City of King City	1,953	0.00393632%
2288	City of Tualatin	52,320	0.10545040%
2290	City of Molalla	14,113	0.02844408%

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		Fiscal Year Ended June 30, 2019	June 30, 2019
2291	City of Florence	14,733	0.02969519%
2292	City of North Bend	20,200	0.04071251%
2293	City of Lowell	1,153	0.00232303%
2294	City of Depoe Bay	2,969	0.00598480%
2295	City of Tigard	30,135	0.06073823%
2296	City of Happy Valley	19,633	0.03956953%
2297	City of Rainier	4,022	0.00810556%
2298	City of Lincoln City	35,493	0.07153686%
2299	City of Dunes City	752	0.00151558%
2300	City of Yachats	2,344	0.00472449%
2301	City of Moro	387	0.00078052%
2302	City of Mt. Vernon	717	0.00144415%
2303	City of Woodburn	40,436	0.08149918%
2304	City of Gladstone	16,045	0.03233891%
2305	City of Elkton	208	0.00041945%
2306	City of Imbler	52	0.00010436%
2307	City of Yoncalla	796	0.00160366%
2308	City of North Powder	235	0.00047298%
2309	City of Gearhart	2,612	0.00526506%
2501	Port of The Dalles	877	0.00176830%
2507	Port of Astoria	7,430	0.01497446%
2508	Multnomah Drainage	8,997	0.01813254%
2510	Horsefly Irrigation District	329	0.00066365%
2511	Grants Pass Irrigation District	2,245	0.00452495%
2512	Port of Portland	341,617	0.68853106%
2513	Port of Coos Bay	8,308	0.01674474%
2515	Klamath County Fire District 1	24,690	0.04976313%
2518	Clackamas County Housing Authority	11,162	0.02249665%
2519	Home Forward	73,049	0.14722967%
2521	League of Oregon Cities	8,712	0.01755882%
2522	Lane Council of Governments	52,023	0.10485240%
2526	Clatskanie PUD	15,762	0.03176824%
2527	Deschutes Valley Water District	7,020	0.01414820%
2528	Columbia River Fire & Rescue	20,769	0.04185959%
2529	East Fork Irrigation District	1,244	0.00250743%
2531	Oregon School Boards Association	17,420	0.03511035%
2533	Owyhee Irrigation District	6,651	0.01340450%
2536	Valley View Cemetery	231	0.00046461%
2538	Clackamas Vector Control	1,163	0.00234367%
2540	West Extension Irrigation District	1,987	0.00400574%
2541	Jackson County Vector Control District	913	0.00183923%
2542	Rainbow Water District	2,876	0.00579736%
2545	Council of Governments	32,392	0.06528551%
2549	Rogue River Fire District	5,177	0.01043433%
2550	Nyssa Road Assessment District 2	955	0.00192418%
2551	Sandy Fire Department	6,798	0.01370197%
2552	Winston-Dillard Fire District	3,659	0.00737461%
2553	Tangent Rural Fire Protection District	728	0.00146680%
2555	Monroe Fire Department	494	0.00099501%
2556	Jackson County Fire District 5	12,965	0.02613065%

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		Fiscal Year Ended June 30, 2019	June 30, 2019
2557	Estacada Fire Department	6,350	0.01279888%
2559	Keizer Fire Department	13,410	0.02702825%
2561	Jefferson Rural Fire Protection District	1,747	0.00352117%
2562	WyEast Fire District	608	0.00122494%
2563	Central Oregon Irrigation District	6,416	0.01293187%
2564	Illinois Valley Fire District	2,721	0.00548423%
2567	Charleston Rural Fire Protection District	553	0.00111522%
2568	Molalla Rural Fire Protection District 73	6,619	0.01334150%
2569	Central Oregon Intergovernmental Council	21,281	0.04289215%
2570	Port of St Helens	4,548	0.00916666%
2571	Crystal Springs Water District	2,354	0.00474488%
2572	Local Government Personnel Institute	67	0.00013488%
2573	Goshen Fire District	459	0.00092604%
2575	Jefferson County Rural Fire Protection District 1	1,733	0.00349295%
2576	Depoe Bay Rural Fire Protection District	3,841	0.00774232%
2579	La Pine Rural Fire Protection District	11,084	0.02233958%
2580	Marion County Fire District 1	23,633	0.04763307%
2581	Port of Umatilla	808	0.00162927%
2582	Talent Irrigation District	3,329	0.00670978%
2585	Rogue River Valley Irrigation District	1,567	0.00315836%
2587	Tualatin Valley Irrigation District	1,349	0.00271932%
2588	Clatskanie Rural Fire Protection District	5,186	0.01045219%
2589	West Slope Water District	2,719	0.00547917%
2590	Redmond Fire & Rescue	25,279	0.05095000%
2592	Medford Irrigation District	1,921	0.00387146%
2594	Metro	316,935	0.63878472%
2595	Canby Fire District	10,118	0.02039290%
2596	Bend Parks & Recreation	40,360	0.08134520%
2597	Mapleton Water District	365	0.00073600%
2598	Marion County Housing Authority	3,606	0.00726826%
2599	South Suburban Sanitary District	3,846	0.00775079%
2600	Winston-Dillard Water District	1,918	0.00386590%
2601	Baker Valley Irrigation District	353	0.00071085%
2602	Aumsville Rural Fire Protection District	1,041	0.00209840%
2603	Corbett Water District	1,000	0.00201536%
2604	Netarts-Oceanside Sanitary District	1,852	0.00373237%
2605	Scio Fire District	571	0.00115083%
2606	West Valley Housing Authority	3,599	0.00725475%
2607	Hoodland Fire District 74	5,936	0.01196428%
2608	Gaston Rural Fire Protection District	605	0.00121839%
2610	Turner Fire District	2,312	0.00466070%
2612	Community Services Consortium	19,803	0.03991227%
2613	Polk Soil & Water Conservation District	885	0.00178453%
2617	Clean Water Services	168,935	0.34048952%
2618	Estacada Cemetery District	259	0.00052250%
2620	Jackson County Fire District 4	2,701	0.00544297%
2623	Evans Valley Fire District 6	419	0.00084349%
2624	Klamath Vector Control	422	0.00085153%
2625	Port of Newport	4,317	0.00870007%
2626	Tillamook Peoples Utility District	39,606	0.07982694%

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2628	McKenzie Fire and Rescue	2,333	0.00470119%
2630	Sheridan Fire District	1,430	0.00288310%
2631	Arch Cape Water-Sanitary District	593	0.00119477%
2633	Port of Cascade Locks	3,398	0.00684774%
2637	Northeast Oregon Housing Authority	4,415	0.00889836%
2638	North Douglas County Fire and EMS	1,599	0.00322185%
2641	Suburban East Salem Water District	1,573	0.00317083%
2642	Dexter Rural Fire Protection District	382	0.00076964%
2643	Sweet Home Cemetery	702	0.00141523%
2644	Lakeside Water District	848	0.00171000%
2645	Chiloquin Agency Lake Rural Fire Protection District	1,347	0.00271481%
2646	Keno Rural Fire Protection District	71	0.00014213%
2647	Crooked River Ranch Rural Fire Protection District	1,814	0.00365669%
2648	Black Butte Ranch Rural Fire Protection District	3,047	0.00614187%
2649	Colton Fire Department	211	0.00042487%
2650	Pleasant Hill Fire Department	234	0.00047191%
2651	Imbler Rural Fire Protection District	100	0.00020175%
2652	The Oregon Consortium	-	0.00000000%
2653	Umatilla Fire Department	805	0.00162262%
2657	Mid-Willamette Valley Senior Service Agency	60,850	0.12264278%
2659	Silverton Fire District	1,588	0.00320066%
2660	Tualatin Valley Fire & Rescue	296,680	0.59796049%
2663	Metropolitan Area Communications Commission	3,561	0.00717758%
2664	Applegate Valley Rural Fire Protection District 9	2,568	0.00517556%
2669	Roseburg Urban Sanitary Authority	4,474	0.00901826%
2671	Columbia 911 Communications District	6,049	0.01219189%
2672	Rockwood Water PUD	7,794	0.01570806%
2673	Port Orford Library	366	0.00073780%
2674	Nestucca Rural Fire District	1,494	0.00301026%
2675	Salmon Harbor-Douglas County	2,228	0.00449095%
2676	Woodburn Fire District	5,103	0.01028488%
2678	Central Oregon Regional Housing Authority	4,351	0.00876864%
2679	Columbia River Public Utility District	18,457	0.03720018%
2681	Cloverdale Rural Fire Protection District	703	0.00141710%
2684	Parkdale Fire District	679	0.00136907%
2685	Oregon Community College Association	2,258	0.00455095%
2686	Weston Cemetery	61	0.00012377%
2687	Columbia Drainage Vector Control District	884	0.00178263%
2688	Polk County Fire District 1	6,518	0.01313698%
2689	Redmond Area Park & Recreation District	3,667	0.00739118%
2692	Siuslaw Public Library	1,880	0.00378935%
2693	City-County Insurance Services	32,713	0.06593281%
2694	Philomath Fire Department	2,164	0.00436163%
2695	Washington County Consolidated Communications Agency	32,867	0.06624451%
2696	Stayton Fire District	2,439	0.00491485%
2698	Halsey Shedd Rural Fire Protection District	737	0.00148450%
2699	Chetco Library Board	1,147	0.00231223%
2700	Lowell Rural Fire Protection District	609	0.00122710%
2701	Sisters-Camp Sherman Rural Fire Protection District	5,588	0.01126315%
2702	Banks Fire District 13	1,993	0.00401769%

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Employer Number	Employer Name	Employer Contributions	Proportionate Share
		Fiscal Year Ended June 30, 2019	June 30, 2019
2705	Lebanon Fire District	18,172	0.03662577%
2707	Clatskanie Library	387	0.00077972%
2709	Scappoose Public Library	697	0.00140384%
2710	Klamath County Emergency Communications District	3,447	0.00694721%
2712	Jefferson County EMS	2,837	0.00571831%
2713	Port of Tillamook Bay	3,911	0.00788242%
2714	Winchester Bay Sanitary District	564	0.00113650%
2715	Jackson County Fire District 3	33,438	0.06739506%
2716	Neskowin Water District	883	0.00177981%
2717	Ice Fountain Water District	1,681	0.00338827%
2718	Curry Library	545	0.00109851%
2721	Klamath Housing Authority	2,606	0.00525291%
2722	Tillamook 9-1-1	3,018	0.00608332%
2724	Nehalem Bay Wastewater Agency	2,102	0.00423740%
2725	West Valley Fire District	2,221	0.00447624%
2726	Yamhill Communications Agency	4,081	0.00822526%
2728	Baker County Library District	2,539	0.00511781%
2729	Douglas County Fire District 2	19,917	0.04014226%
2731	Canby Utility Board	8,441	0.01701250%
2732	Umatilla County Special Library District	659	0.00132725%
2733	Wiard Memorial Park District	-	0.00000000%
2734	Seal Rock Water District	2,395	0.00482800%
2739	Scappoose Rural Fire Protection District	9,618	0.01938515%
2740	Neskowin Regional Sanitary Authority	876	0.00176484%
2741	Port of Garibaldi	980	0.00197473%
2742	Amity Fire District	499	0.00100616%
2743	Douglas Soil & Water Conservation District	1,194	0.00240748%
2745	Clackamas County Fire District	150,976	0.30429247%
2747	Salem Housing Authority	10,503	0.02116789%
2749	Black Butte Ranch Police	1,902	0.00383359%
2752	Mist-Birkenfeld Rural Fire Protection District	968	0.00195176%
2753	Linn-Benton Housing Authority	5,770	0.01162856%
2754	Western Lane Ambulance District	8,267	0.01666128%
2757	City of Stayton	4,296	0.00865934%
2758	Mohawk Valley Rural Fire District	852	0.00171759%
2760	Knappa Svensen Burnside Rural Fire Protection District	573	0.00115424%
2761	Clackamas River Water	14,635	0.02949741%
2763	Junction City Fire Department	1,481	0.00298474%
2765	Green Sanitary	1,538	0.00310077%
2766	Southwest Lincoln County Water District	1,256	0.00253077%
2767	Springfield Utility Board	-	0.00000000%
2768	Lake County Library District	633	0.00127630%
2771	Harbor Water PUD	1,572	0.00316898%
2772	Umatilla County Soil & Water District	580	0.00116877%
2773	Housing Authority of Jackson County	14,929	0.03009019%
2774	Oregon Trail Library District	897	0.00180878%
2776	Rainier Cemetery District	221	0.00044623%
2777	City of Newberg	26,807	0.05402873%
2778	Mulino Water District 23	335	0.00067540%
2779	Brownsville Rural Fire Protection District	467	0.00094185%

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		Fiscal Year Ended June 30, 2019	June 30, 2019
2780	Nehalem Bay Health District	180	0.00036249%
2781	North Bend Coos-Curry Housing Authority	2,420	0.00487664%
2782	Millington Rural Fire Protection District	249	0.00050261%
2783	Tillamook Fire District	1,303	0.00262554%
2784	Eisenschmidt Pool	1,107	0.00223153%
2785	Fern Ridge Community Library	1,068	0.00215278%
2786	Seal Rock Rural Fire Protection District	647	0.00130488%
2788	Port of Hood River	7,556	0.01523001%
2789	Farmers Irrigation District	2,419	0.00487539%
2790	Silver Falls Library District	2,485	0.00500768%
2792	North Wasco County Parks And Recreation District	1,143	0.00230431%
2793	North Lincoln Fire & Rescue District 1	7,089	0.01428874%
2794	Siuslaw Rural Fire Protection District 1	3,450	0.00695386%
2796	West Side Rural Fire Protection District	905	0.00182357%
2797	Vernonia Fire	610	0.00122972%
2798	Fairview Water District	401	0.00080769%
2799	Sublimity Fire District	636	0.00128142%
2801	Coburg Rural Fire Protection District	1,143	0.00230318%
2802	Rural Road Assessment District 3	860	0.00173281%
2803	Southwestern Polk County Rural Fire Protection District	-	0.00000000%
2804	Aurora Rural Fire Protection District	1,684	0.00339506%
2806	Multnomah County Rural Fire Protection District 14	96	0.00019391%
2809	Juntura Road District 4	-	0.00000000%
2810	Sutherlin Water Control District	378	0.00076172%
2811	Mid-Columbia Center For Living	28,442	0.05732553%
2816	Odell Sanitary District	1,063	0.00214234%
2817	Wickiup Water District	372	0.00075041%
2818	Netarts Water District	775	0.00156180%
2819	Harrisburg Fire and Rescue	734	0.00147914%
2820	Central Oregon Coast Fire & Rescue District	1,204	0.00242689%
2821	Tillamook County Soil and Water Conservation District	854	0.00172052%
2822	Deschutes County Rural Fire Protection District 2	-	0.00000000%
2823	Lyons Fire District	277	0.00055898%
2824	Glide Fire Department	449	0.00090506%
2825	Northern Oregon Corrections	15,395	0.03102778%
2826	Wasco County Soil-Water Conservation District	1,854	0.00373697%
2828	Deschutes Public Library District	21,387	0.04310507%
2829	Hubbard Rural Fire Protection District	298	0.00060127%
2830	Netarts-Oceanside Rural Fire Protection District	932	0.00187835%
2833	Boardman Rural Fire Protection District	2,980	0.00600651%
2834	Crescent Rural Fire Protection District	1,156	0.00232960%
2835	North Clackamas County Water Commission	1,331	0.00268324%
2837	NORCOM	6,484	0.01306781%
2838	High Desert Parks & Recreation District	107	0.00021598%
2839	North Morrow Vector Control District	702	0.00141420%
2840	Cannon Beach Rural Fire Protection District	730	0.00147128%
2841	Jefferson County Soil & Water Conservation District	757	0.00152652%
2842	Tualatin Valley Water District	52,591	0.10599797%
2843	Yachats Rural Fire Protection District	2,012	0.00405485%
2844	Crook County Rural Fire Protection District 1	9,305	0.01875363%

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		Fiscal Year Ended June 30, 2019	June 30, 2019
2845	Sunrise Water Authority	8,535	0.01720278%
2846	Jefferson County Library District	795	0.00160291%
2847	Sweet Home Fire and Ambulance District	5,302	0.01068659%
2849	Lebanon Aquatic District	956	0.00192612%
2850	Lake County 4-H & Extension Service	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	198	0.00039865%
2852	Ochoco Irrigation District	2,280	0.00459487%
2853	Mill City Rural Fire Protection District	263	0.00053090%
2855	Harney Hospital	45,683	0.09207426%
2857	Sunriver Service District	8,976	0.01809160%
2858	Nesika Beach-Ophir Water District	439	0.00088493%
2859	South Lane County Fire and Rescue	10,029	0.02021391%
2860	Coos County Airport District	2,896	0.00583757%
2861	Mt Angel Fire District	321	0.00064764%
2864	Tri-City Water and Sanitary Authority	1,839	0.00370710%
2865	Tri-County Cooperative Weed Management Area	517	0.00104192%
2867	West Multnomah Soil and Water Conservation District	3,371	0.00679465%
2869	Nehalem Bay Fire & Rescue	1,209	0.00243658%
2870	Clackamas River Water Providers	830	0.00167315%
2873	Mosier Fire District	309	0.00062321%
2874	Umatilla-Morrow Radio and Data District	1,211	0.00244078%
2876	Oregon Municipal Electric Utilities Association	575	0.00115986%
2877	Mid-Columbia Fire and Rescue V1-801	9,425	0.01899697%
2878	Yamhill Fire Protection District	317	0.00063920%
2879	LaGrande Rural Fire Protection District	26	0.00005216%
2880	Oregon Health & Science University	1,591,897	3.20847728%
2881	Lake Chinook Fire and Rescue District	213	0.00042880%
2883	Lane Fire Authority	16,805	0.03386997%
2884	North Central Public Health District	6,387	0.01287378%
2885	Siletz Rural Fire Protection District	424	0.00085510%
2886	Idanha-Detroit Rural Fire Protection District	683	0.00137715%
2887	Umatilla County Fire District #1	17,084	0.03443195%
2888	Oak Lodge Water Services District	12,169	0.02452653%
2889	Mid-Valley Behavioral Care Network	5,217	0.01051443%
2890	Central Cascades Fire and EMS	70	0.00014105%
2891	Grant County Emergency Communications Agency	403	0.00081215%
2892	Lake Health District	125	0.00025226%
2893	Pleasant Hill Goshen Fire and Rescue	337	0.00068009%
2894	Greater Toledo Pool Recreation District	25	0.00005095%
2900	Clatsop Community College	30,785	0.06204822%
2901	Blue Mountain Community College	50,649	0.10208289%
2902	Treasure Valley Community College	38,322	0.07723731%
2903	Umpqua Community College	49,203	0.09916809%
2904	Lane Community College	218,364	0.44011447%
2905	Mt Hood Community College	181,840	0.36650008%
2906	Klamath Community College	35,863	0.07228304%
2908	Clackamas Community College	144,292	0.29082118%
2910	Linn-Benton Community College	134,065	0.27020790%
2918	Portland Community College	618,809	1.24721207%
2919	Chemeketa Community College	236,285	0.47623327%

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		Fiscal Year Ended June 30, 2019	June 30, 2019
2922	Rogue Community College	96,981	0.19546529%
2995	Oregon Coast Community College	8,757	0.01765069%
2996	Columbia Gorge Community College	22,763	0.04587899%
2997	Tillamook Bay Community College	10,178	0.02051379%
2998	Southwestern Community College	52,056	0.10491819%
2999	Central Oregon Community College	107,539	0.21674625%
3003	Baker School District 5J	47,325	0.09538315%
3008	Huntington School District 16J	2,719	0.00547953%
3016	Burnt River High School	2,289	0.00461331%
3027	Pine-Eagle School District 61	7,375	0.01486461%
3037	Alsea School	5,798	0.01168640%
3039	Corvallis School District 509J	175,658	0.35403880%
3043	Philomath School District 17J	38,554	0.07770644%
3075	West Linn School District	261,843	0.52774588%
3116	Colton School District 53	14,827	0.02988299%
3122	Oregon City School District 62	199,406	0.40190403%
3160	Gladstone School District 115	48,613	0.09797969%
3179	Clatsop County School District 1C	49,575	0.09991929%
3186	Jewell School District 8	9,447	0.01903982%
3187	Seaside Schools	44,860	0.09041471%
3195	Warrenton-Hammond School District	27,227	0.05487556%
3230	Vernonia School District	14,172	0.02856388%
3241	Coquille School District 8	35,210	0.07096526%
3242	Coos Bay School District 9	68,605	0.13827337%
3245	North Bend Public Schools	53,129	0.10708272%
3252	Powers School District	4,351	0.00876965%
3257	Myrtle Point School District 41	14,262	0.02874476%
3264	Bandon School District	16,719	0.03369730%
3274	Crook County School District	73,622	0.14838629%
3275	Port Orford-Langlois School District 2CJ	8,063	0.01625110%
3283	Brookings-Harbor School District 17C	38,689	0.07797858%
3288	Central Curry School District 1	10,813	0.02179294%
3291	Bend-La Pine Public Schools	446,816	0.90056024%
3296	Sisters School District	27,297	0.05501679%
3307	Oakland School District	14,928	0.03008646%
3310	Roseburg Public Schools	135,949	0.27400606%
3316	Glide School District 12	19,925	0.04015949%
3318	Days Creek School District 15	5,256	0.01059325%
3319	South Umpqua School District	27,491	0.05540854%
3320	Camas Valley School District 21	5,989	0.01207034%
3321	North Douglas School District 22	8,269	0.01666684%
3324	Yoncalla School District 32	7,210	0.01453194%
3325	Elkton School District 34	6,470	0.01303996%
3335	Riddle School District	9,151	0.01844351%
3338	Glendale 77	7,879	0.01588015%
3349	Winston-Dillard Schools	27,795	0.05602180%
3353	Sutherlin School District 130	34,072	0.06867180%
3361	Arlington Public Schools	4,682	0.00943718%
3364	Condon Admin School District 25J	3,334	0.00671881%
3370	Prairie City School District 4	4,605	0.00928106%

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3372	Monument School District 8	2,235	0.00450548%
3375	Dayville School District 16J	2,333	0.00470219%
3376	Long Creek Schools	2,170	0.00437433%
3394	Crane Elementary School	2,722	0.00548625%
3395	Pine Creek School	182	0.00036654%
3396	Diamond School District 7	189	0.00038037%
3397	Suntex School District	323	0.00065185%
3398	Drewsey School	301	0.00060576%
3399	Frenchglen School District	405	0.00081674%
3405	Fields-Trout Creek 33	631	0.00127182%
3407	Crane Union High School	2,411	0.00486021%
3409	Hood River County School District	120,617	0.24310332%
3414	Phoenix-Talent School District	55,697	0.11225690%
3415	Ashland Public Schools	75,269	0.15170470%
3416	Central Point School District 6	121,258	0.24439602%
3417	Eagle Point School District 9	90,627	0.18265958%
3424	Rogue River School District	20,201	0.04071557%
3432	Prospect School District	5,959	0.01201098%
3439	Butte Falls School District	6,743	0.01359025%
3440	Pinehurst School	631	0.00127271%
3445	Culver School District 4	17,147	0.03455913%
3446	Ashwood School	195	0.00039349%
3447	Madras School District	85,781	0.17289131%
3451	Black Butte School District	903	0.00181948%
3454	Grants Pass School District	169,949	0.34253407%
3456	Klamath County School District	170,547	0.34373813%
3457	Klamath Falls City Schools	79,863	0.16096518%
3461	Lake County School District 7	19,945	0.04019851%
3462	Paisley School District	4,823	0.00971992%
3463	North Lake School District 14	6,455	0.01300918%
3464	Plush School District	473	0.00095301%
3465	Adel School District 21	400	0.00080600%
3470	Pleasant Hill School District	21,417	0.04316527%
3473	Eugene School District 4J	458,244	0.92359316%
3487	Springfield School District 19	274,985	0.55423279%
3494	Fern Ridge School District	26,410	0.05323006%
3498	Mapleton School District	7,622	0.01536168%
3502	Creswell School District 40	31,245	0.06297517%
3506	South Lane School District	79,812	0.16086227%
3510	Bethel School District	133,237	0.26853904%
3517	Crow-Applegate-Lorane District 66	8,597	0.01732825%
3519	McKenzie School District	7,912	0.01594601%
3520	Junction City School District 69	39,245	0.07909938%
3522	Lowell School District	11,877	0.02393832%
3524	Oakridge School District	14,733	0.02969410%
3527	Marcola School District 79	10,216	0.02059052%
3533	Triangle Lake Schools	7,792	0.01570540%
3537	Siuslaw School District 97J	35,091	0.07072663%
3579	Lincoln County School District	121,947	0.24578531%
3615	Central Linn School District 552C	18,410	0.03710618%

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3618	Sweet Home School District 55	57,019	0.11492142%
3647	Scio School District 95C	14,654	0.02953598%
3665	Santiam Canyon School District	15,517	0.03127454%
3684	Ontario School District 8C	64,980	0.13096749%
3687	Juntura Grade School	140	0.00028197%
3694	Nyssa School District 26	31,730	0.06395227%
3696	Annex Elementary School	2,528	0.00509524%
3707	Adrian School District 61	8,124	0.01637431%
3709	Harper School District 66	3,728	0.00751455%
3712	W W Jones School	482	0.00097157%
3729	Jefferson School District 14CJ	22,404	0.04515456%
3730	North Marion School District 15	48,644	0.09804154%
3735	Salem-Keizer Public Schools	1,164,161	2.34637194%
3750	St Paul School District	7,144	0.01439938%
3780	Mt Angel School District 91	20,583	0.04148606%
3786	Woodburn School District	153,002	0.30837569%
3809	Morrow County Schools	56,613	0.11410343%
3818	Portland Public Schools	1,643,253	3.31198461%
3820	Parkrose School District	81,594	0.16445279%
3824	Reynolds School District	296,154	0.59689985%
3842	Corbett School District 39	27,464	0.05535483%
3843	David Douglas School District	360,970	0.72753778%
3847	Riverdale School	20,550	0.04141846%
3850	Dallas School District	75,345	0.15185770%
3859	Central School District 13J	82,936	0.16715877%
3865	Perrydale School District 21	7,336	0.01478488%
3887	Falls City School District	6,325	0.01274735%
3902	Tillamook Public Schools	52,882	0.10658346%
3920	Neah-Kah-Nie School District	29,097	0.05864526%
3927	Echo School District	8,554	0.01724160%
3928	Umatilla School District 6R	38,844	0.07828973%
3931	Pendleton School District 16R	76,831	0.15485324%
3935	Athena-Weston School District 29RJ	14,284	0.02879023%
3942	Stanfield School District	11,691	0.02356348%
3944	Ukiah School	2,108	0.00424798%
3957	Helix School District	4,736	0.00954469%
3958	Pilot Rock School District 2R	8,268	0.01666319%
3965	La Grande Public Schools	51,863	0.10452915%
3966	Union County School District	8,739	0.01761382%
3967	North Powder School District	7,518	0.01515176%
3969	Imbler School District	8,646	0.01742604%
3970	Cove School District	7,893	0.01590883%
3973	Elgin School District 23	9,320	0.01878352%
3986	Joseph School District 6	6,390	0.01287948%
3990	Wallowa School	5,871	0.01183321%
3993	Enterprise School District 21	8,205	0.01653815%
4003	Troy School District 54	234	0.00047147%
4012	Dufur Schools	9,769	0.01968899%
4034	Gaston Public Schools	13,901	0.02801839%
4035	Banks School District	24,814	0.05001227%

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4062	Beaverton School District	1,282,798	2.58548645%
4109	Spray School District 1	2,081	0.00419451%
4114	Fossil School District 21J	3,626	0.00730812%
4135	Newberg School District 29JT	122,790	0.24748442%
4142	McMinnville Schools	177,294	0.35733715%
4144	Sheridan School District 48J	19,040	0.03837450%
4166	Yamhill-Carlton School District 1	22,616	0.04558207%
4219	Grant County Education Service District	2,077	0.00418560%
4220	Jefferson County Education Service District	4,646	0.00936478%
4223	InterMountain Education Service District	51,613	0.10402576%
4224	Wallowa County Region 18	5,293	0.01066884%
4226	North Central Education Service District	2,359	0.00475432%
4232	South Coast Education Service District Region 7	21,239	0.04280789%
4237	Douglas Education Service District	48,371	0.09749194%
4238	Multnomah Education Service District	112,792	0.22733376%
4252	High Desert Education Service District	58,738	0.11838598%
4254	Willamette Education Service District	79,522	0.16027709%
4258	Hermiston School District 8R	126,866	0.25569986%
4259	Clackamas Education Service District	74,484	0.15012198%
4260	Greater Albany School District 8J	244,471	0.49273190%
4268	Lake Oswego School District	195,241	0.39350921%
4270	Silver Falls School District	94,041	0.18953931%
4271	Malheur Education Service District Region 14	10,427	0.02101562%
4272	Linn-Benton-Lincoln Education Service District	59,217	0.11935301%
4273	Double O School District	271	0.00054521%
4276	Lane County Education Service District	38,821	0.07824345%
4277	Mitchell School	3,086	0.00621931%
4279	St Helens School District 502	77,372	0.15594403%
4280	Northwest Regional Education Service District	138,175	0.27849195%
4286	Southern Oregon Education Service District	44,307	0.08930032%
4288	Medford School District 549C	294,861	0.59429352%
4291	Dayton Public Schools	25,331	0.05105533%
4293	Lake County Education Service District	2,277	0.00459007%
4294	Harney Education Service District Region XVII	4,512	0.00909319%
4295	Wasco County Education Service District	8,304	0.01673589%
4306	Amity School District	22,389	0.04512578%
4309	Scappoose School District	49,575	0.09991901%
4311	Redmond School District 2J	178,098	0.35895689%
4312	Reedsport School District	15,482	0.03120335%
4313	Forest Grove School District	171,118	0.34488997%
4314	Willamina School District 30J	24,962	0.05031050%
4315	John Day School District	12,594	0.02538309%
4316	Tigard-Tualatin School District 23J	339,879	0.68502890%
4317	Sherwood School District 88J	130,256	0.26253178%
4320	Rainier School District 13	23,310	0.04698101%
4321	North Clackamas School District 12	455,739	0.91854476%
4323	Estacada School District 108	47,603	0.09594372%
4324	Centennial School District 28	161,199	0.32489743%
4326	Harney County School District 3	20,221	0.04075560%
4327	Jordan Valley School District 3	2,706	0.00545335%

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2019

Employer Number	Employer Name	Employer Contributions	Proportionate Share
		Fiscal Year Ended June 30, 2019	June 30, 2019
4329	Gervais School District 1	27,421	0.05526786%
4330	Vale School District 84	25,156	0.05070304%
4331	Molalla River School District	64,056	0.12910538%
4332	Gresham-Barlow School District 10	277,129	0.55855462%
4333	Canby School District	125,546	0.25303783%
4334	Cascade School District 5	56,674	0.11422597%
4335	Milton-Freewater Unified School District 7	42,730	0.08612201%
4336	Nestucca Valley School District 101	14,283	0.02878674%
4337	Sherman County School District	5,759	0.01160663%
4338	Three Rivers U J School District	112,730	0.22720791%
4339	Lebanon Community School District	97,864	0.19724589%
4340	Monroe School District 1J	10,430	0.02102144%
4341	Hillsboro School District 1J	604,132	1.21763189%
4342	North Santiam School District 29J	52,833	0.10648567%
4343	Harrisburg Sschool District 7	24,298	0.04897233%
4344	South Wasco County School District 1	6,782	0.01366847%
4345	Oregon Trail School District 46	97,165	0.19583707%
4346	Knappa School District 4	12,781	0.02575931%
4347	Clatskanie School District 6J	19,714	0.03973319%
4348	Lourdes Charter School	641	0.00129160%
4350	Ridgeline Montessori	4,023	0.00810759%
4351	The Village School	884	0.00178080%
4352	Armadillo Technical Institute	1,776	0.00357875%
4354	Opal Charter School	973	0.00196191%
4355	Three Rivers Charter School	3,201	0.00645125%
4360	Luckiamute Valley Charter School	4,288	0.00864164%
4362	Kings Valley Charter School	297	0.00059778%
4363	Multisensory Learning Academy	8,392	0.01691426%
4365	Mitch Charter School	2,953	0.00595136%
4366	Sand Ridge Charter School	5,027	0.01013174%
4367	Arthur Academy Charter School	15,381	0.03100011%
4369	Trillium Charter School	4,674	0.00942019%
4370	Howard Street Charter School, Inc.	1,769	0.00356511%
4371	The Lighthouse School	3,645	0.00734561%
4373	Sheridan Japanese School Foundation	1,258	0.00253601%
4374	Ione School District	6,326	0.01274956%
4375	Eddyville Charter School	3,610	0.00727650%
4376	Four Rivers Community School	5,821	0.01173169%
4378	Mosier Community School	3,765	0.00758894%
4379	Siletz Valley School	2,989	0.00602441%
4380	The Emerson School	2,056	0.00414301%
4381	North Wasco County School District 21	71,502	0.14411287%
4382	Self Enhancement Inc	-	0.00000000%
4383	City View Charter School	2,925	0.00589467%
4386	Nixyaawii Community School	2,430	0.00489822%
4388	West Lane Tech	2,204	0.00444262%
4390	Oregon Connections Academy	41,297	0.08323514%
4392	Eagleridge High School	3,705	0.00746646%
4393	Cascade Heights Public Charter School	3,490	0.00703341%
4395	Siletz Valley Early College Academy	1,380	0.00278212%

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2019

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2019	Proportionate Share June 30, 2019
4396	Sweet Home Charter School	2,262	0.00455992%
4397	Springwater Environmental Sciences School	3,602	0.00726035%
4400	Phoenix School	2,426	0.00488952%
4401	Ballston Community School	797	0.00160700%
4402	Sage Community School	970	0.00195490%
4403	Portland Village School	3,657	0.00737119%
4404	Alliance Charter Academy	6,809	0.01372418%
4405	Forest Grove Community School	3,553	0.00716014%
4407	Madrone Trail Public Charter School	3,644	0.00734398%
4408	Muddy Creek Charter School	1,760	0.00354733%
4409	Southwest Charter School	3,058	0.00616372%
4410	Ace Academy	-	0.00000000%
4411	Sherwood Charter School	3,116	0.00627989%
4412	Estacada Web Academy	8,978	0.01809551%
4418	Lewis and Clark Montessori Charter School	7,510	0.01513653%
4419	Silvies River Web Academy	3,865	0.00778924%
4420	Oregon Virtual Academy	19,769	0.03984368%
4422	Redmond Proficiency Academy	13,552	0.02731484%
4423	Molalla River Academy	2,997	0.00604067%
4424	The Ivy School	3,392	0.00683629%
4429	Clackamas Web Academy	52	0.00010408%
4430	Clackamas Charter Alliance 2	330	0.00066431%
4432	Renaissance Public Academy	1,648	0.00332163%
4433	Powell Butte Community Charter School	3,815	0.00768863%
4434	Logos Public Charter School	12,484	0.02516072%
4435	Sunny Wolf Charter School	2,655	0.00535179%
4436	Academy of Arts & Academics	-	0.00000000%
4437	Center for Advance Learning	3,640	0.00733604%
4440	Sheridan Allprep Academy	2,253	0.00454176%
4441	Baker Web Academy	29,285	0.05902492%
4443	Knova Learning Oreogn	4,316	0.00869916%
4444	Bennett Pearson Academy, Inc.	2,272	0.00457862%
4446	Coburg Community Charter School	3,533	0.00712020%
4447	Arco Iris Spanish Immersion Charter School	4,622	0.00931559%
4448	Gresham Barlow Web Academy	7,189	0.01449015%
4449	Mosier Middle School	-	0.00000000%
4450	Sauvie Island Academy	4,066	0.00819430%
4451	River's Edge Academy Charter School	2,886	0.00581582%
4452	South Columbia Family School	803	0.00161863%
4453	Woodland Educational Initiative	2,808	0.00565966%
4454	Le Monde Immersion Charter School	4,097	0.00825708%
4455	Hope Chinese Charter School	5,374	0.01083191%
4456	Insight School of Oregon Charter	4,551	0.00917331%
4457	Oregon Virtual Education East	339	0.00068412%
4458	Oregon Virtual Education West	339	0.00068412%
4459	Crater Lake Charter Academy	3,282	0.00661576%
4460	Kairos PDX	4,475	0.00901921%
4461	Mountain View Academy	-	0.00000000%
4462	Bend International School	3,203	0.00645597%
4463	Dallas Community School-Community Innovation Partners	1,398	0.00281794%

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2019

Employer		Employer Contributions	
		Fiscal Year Ended	Proportionate Share
Number	Employer Name	June 30, 2019	June 30, 2019
4464	The Valley School of Southern Oregon	1,405	0.00283249%
4465	Bridge Educational Foundation	683	0.00137578%
4467	Cannon Beach Academy	877	0.00176724%
4468	Frontier Charter Academy	4,929	0.00993400%
4469	Desert Sky Montessori	2,011	0.00405312%
4470	Oregon Family School	1,233	0.00248562%
4471	Wahtonka Community School	610	0.00122924%
Total		\$ 49,615,345	100%

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
1000	State Agencies	\$ (58,263,749)	\$ 178,272	\$ 178,272	\$ 7,683,242	\$ 60,360	\$ 3,596,298	\$ 254,679	\$ 11,594,579	\$ (7,577,376)	\$ 63,383	\$ (7,513,993)
2000	Lake County	(74,186)	-	-	9,783	77	4,579	2,030	16,469	(9,648)	(1,398)	(11,046)
2001	Clackamas County	(2,737,914)	3,376	3,376	361,049	2,836	168,996	-	532,881	(356,074)	2,899	(353,175)
2002	Curry County	(83,659)	596	596	11,032	87	5,164	239	16,522	(10,880)	(14)	(10,894)
2003	Douglas County	(456,509)	2,666	2,666	60,200	473	28,178	1,139	89,990	(59,370)	(268)	(59,638)
2004	Harney County	(82,647)	-	-	10,899	86	5,101	1,170	17,256	(10,748)	(820)	(11,568)
2005	Jackson County	(871,434)	13,966	13,966	114,916	903	53,789	761	170,369	(113,333)	6,477	(106,856)
2006	Jefferson County	(117,878)	-	-	15,545	122	7,276	1,657	24,600	(15,330)	(927)	(16,257)
2007	Klamath County	(67,700)	93	93	8,928	70	4,179	334	13,511	(8,805)	(359)	(9,164)
2008	Lane County	(1,778,332)	-	-	234,509	1,842	109,767	39,981	386,099	(231,278)	(20,058)	(251,336)
2009	Marion County	(1,555,076)	3,861	3,861	205,068	1,611	95,986	2,203	304,868	(202,242)	(747)	(202,989)
2011	Washington County	(2,660,226)	-	-	350,804	2,756	164,201	40,760	558,521	(345,971)	(21,958)	(367,929)
2012	Grant County	(63,057)	-	-	8,315	65	3,892	579	12,851	(8,201)	(444)	(8,645)
2013	Umatilla County	(295,408)	164	164	38,956	306	18,234	2,525	60,021	(38,419)	(1,362)	(39,781)
2014	Linn County	(708,582)	4,361	4,361	93,441	734	43,737	341	138,253	(92,153)	1,607	(90,546)
2015	Yamhill County	(542,584)	-	-	71,551	562	33,491	8,375	113,979	(70,565)	(4,753)	(75,318)
2016	Sherman County	(47,832)	64	64	6,308	50	2,952	593	9,903	(6,221)	(305)	(6,526)
2017	Columbia County	(206,393)	314	314	27,217	214	12,740	3,350	43,521	(26,842)	(1,279)	(28,121)
2018	Coos County	(300,801)	-	-	39,667	312	18,567	1,968	60,514	(39,120)	(1,256)	(40,376)
2020	Wasco County	(119,022)	737	737	15,695	123	7,347	13	23,178	(15,479)	547	(14,932)
2021	Baker County	(102,532)	-	-	13,521	106	6,329	1,138	21,094	(13,335)	(640)	(13,975)
2022	Gilliam County	(40,157)	-	-	5,296	42	2,479	359	8,176	(5,223)	(238)	(5,461)
2027	Deschutes County	(1,270,129)	-	-	167,492	1,316	78,398	16,101	263,307	(165,184)	(8,940)	(174,124)
2035	Hood River County	(133,309)	1,773	1,773	17,579	138	8,228	268	26,213	(17,337)	576	(16,761)
2036	Clatsop County	(288,579)	1,384	1,384	38,055	299	17,812	23,019	79,185	(37,531)	(9,930)	(47,461)
2037	Polk County	(351,532)	313	313	46,357	364	21,698	4,209	72,628	(45,718)	(1,850)	(47,568)
2038	Multnomah County	(3,920,374)	745,437	745,437	516,980	4,061	241,983	7,233	770,257	(509,857)	347,082	(162,775)
2039	Malheur County	(144,181)	28	28	19,013	149	8,899	379	28,440	(18,751)	(459)	(19,210)
2040	Benton County	(533,956)	2,738	2,738	70,413	553	32,958	1,234	105,158	(69,443)	526	(68,917)
2042	Josephine County	(334,256)	-	-	44,078	346	20,632	11,944	77,000	(43,471)	(6,000)	(49,471)
2043	Lincoln County	(86,348)	7	7	11,387	89	5,330	137	16,943	(11,230)	(154)	(11,384)
2044	Crook County	(33,124)	781	781	4,368	34	2,045	281	6,728	(4,308)	197	(4,111)
2050	Wallowa County	(5,782)	164	164	762	6	357	57	1,182	(752)	27	(725)
2099	State Judiciary	(532,591)	47,366	47,366	70,233	552	32,874	6,035	109,694	(69,265)	18,669	(50,596)
2100	City of Roseburg	(200,375)	1,478	1,478	26,423	208	12,368	247	39,246	(26,059)	403	(25,656)
2101	City of Salem	(1,625,180)	2,501	2,501	214,312	1,684	100,313	2,275	318,584	(211,360)	(292)	(211,652)
2102	City of Medford	(738,220)	-	-	97,349	765	45,566	4,619	148,299	(96,008)	(3,324)	(99,332)
2103	City of Albany	(577,211)	-	-	76,117	598	35,628	9,073	121,416	(75,068)	(5,661)	(80,729)
2104	City of Ashland	(350,126)	411	411	46,171	363	21,611	5,720	73,865	(45,535)	(2,755)	(48,290)
2105	City of Astoria	(116,546)	176	176	15,369	121	7,194	28	22,712	(15,157)	92	(15,065)
2106	City of Beaverton	(740,787)	16,194	16,194	97,688	767	45,725	726	144,906	(96,342)	7,517	(88,825)
2107	City of Bend	(905,869)	203	203	119,457	938	55,914	12,840	189,149	(117,811)	(6,354)	(124,165)
2109	City of Canby	(120,999)	30	30	15,956	125	7,469	2,578	26,128	(15,736)	(1,384)	(17,120)
2110	City of Coquille	(29,409)	-	-	3,878	30	1,815	557	6,280	(3,825)	(350)	(4,175)
2111	City of Eugene	(2,014,695)	-	-	265,678	2,087	124,356	14,301	406,422	(262,017)	(9,049)	(271,066)
2112	City of Forest Grove	(16,344)	187	187	2,155	17	1,009	405	3,586	(2,126)	(42)	(2,168)
2113	City of Grants Pass	(272,903)	19,854	19,854	35,988	283	16,845	3,315	56,431	(35,492)	6,973	(28,519)
2114	City of Gresham	(935,440)	-	-	123,356	969	57,739	16,542	198,606	(121,657)	(8,770)	(130,427)
2115	City of Hillsboro	(1,229,197)	-	-	162,094	1,273	75,871	13,987	253,225	(159,861)	(7,603)	(167,464)
2117	City of McMinnville	(255,773)	3,671	3,671	33,729	265	15,787	1,787	51,568	(33,264)	1,599	(31,665)
2118	City of Ontario	(54,073)	264	264	7,131	56	3,338	352	10,877	(7,032)	(272)	(7,304)
2119	City of Oregon City	(263,072)	4	4	34,691	273	16,238	955	52,157	(34,213)	(604)	(34,817)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2120	City of Lake Oswego	(501,211)	-	-	66,095	519	30,937	1,594	99,145	(65,184)	(1,467)	(66,651)
2121	City of Portland	(7,679,943)	-	-	1,012,754	7,956	474,040	148,206	1,642,956	(998,800)	(78,794)	(1,077,594)
2122	City of Redmond	(219,651)	197	197	28,965	228	13,558	1,762	44,513	(28,566)	(595)	(29,161)
2123	City of St Helens	(82,955)	111	111	10,939	86	5,120	197	16,342	(10,789)	14	(10,775)
2125	City of Vernonia	(12,519)	23	23	1,651	13	773	282	2,719	(1,628)	(104)	(1,732)
2126	City of West Linn	(155,055)	2,966	2,966	20,447	161	9,571	116	30,295	(20,165)	1,382	(18,783)
2127	City of Cottage Grove	(82,326)	407	407	10,856	85	5,082	1,727	17,750	(10,707)	(457)	(11,164)
2128	City of Tillamook	(35,603)	110	110	4,695	37	2,198	392	7,322	(4,630)	(104)	(4,734)
2129	City of Sweet Home	(18,885)	210	210	2,490	20	1,166	53	3,729	(2,456)	57	(2,399)
2131	City of Drain	(10,877)	-	-	1,434	11	671	354	2,470	(1,415)	(242)	(1,657)
2132	Eugene Water & Electric Board	(790,144)	2,836	2,836	104,196	819	48,771	12,737	166,523	(102,761)	(5,058)	(107,819)
2135	McMinnville Water & Light Department	(89,267)	186	186	11,772	92	5,510	4,258	21,632	(11,610)	(3,285)	(14,895)
2138	City of Hood River	(86,798)	34	34	11,446	90	5,358	1,452	18,346	(11,288)	(658)	(11,946)
2139	City of Reedsport	(27,971)	133	133	3,689	29	1,726	104	5,548	(3,638)	(36)	(3,674)
2140	City of Lebanon	(105,685)	1,692	1,692	13,937	109	6,523	-	20,569	(13,745)	1,138	(12,607)
2142	City of Sherwood	(133,416)	-	-	17,594	138	8,235	1,208	27,175	(17,351)	(817)	(18,168)
2143	City of Oakland	(2,615)	98	98	345	3	161	10	519	(340)	38	(302)
2145	City of Vale	(6,551)	254	254	864	7	404	14	1,289	(852)	112	(740)
2146	City of Prineville	(81,735)	-	-	10,778	85	5,045	880	16,788	(10,630)	(611)	(11,241)
2147	City of Wheeler	(1,740)	267	267	229	2	107	2	340	(226)	124	(102)
2148	City of Klamath Falls	(169,281)	1,822	1,822	22,323	175	10,449	301	33,248	(22,015)	469	(21,546)
2149	City of Canyonville	(5,367)	115	115	708	6	331	-	1,045	(698)	87	(611)
2150	City of Bandon	(39,518)	53	53	5,211	41	2,439	327	8,018	(5,139)	(168)	(5,307)
2152	City of Coos Bay	(130,908)	156	156	17,263	136	8,080	475	25,954	(17,025)	(362)	(17,387)
2154	City of Pendleton	(170,370)	-	-	22,467	176	10,516	913	34,072	(22,157)	(868)	(23,025)
2155	City of Corvallis	(579,965)	-	-	76,480	601	35,798	5,114	117,993	(75,426)	(3,608)	(79,034)
2157	City of Monmouth	(66,145)	-	-	8,723	69	4,083	582	13,457	(8,602)	(348)	(8,950)
2158	City of Milton-Freewater	(82,271)	244	244	10,849	85	5,078	1,605	17,617	(10,700)	(586)	(11,286)
2159	City of Baker City	(67,366)	879	879	8,884	70	4,158	175	13,287	(8,761)	217	(8,544)
2160	City of Hermiston	(113,871)	918	918	15,016	118	7,029	314	22,477	(14,809)	217	(14,592)
2161	City of Pilot Rock	(5,672)	-	-	748	6	350	110	1,214	(738)	(77)	(815)
2162	City of Clatskanie	(10,395)	1,715	1,715	1,371	11	642	429	2,453	(1,352)	359	(993)
2163	City of Milwaukie	(189,785)	13	13	25,027	197	11,714	1,809	38,747	(24,682)	(927)	(25,609)
2165	City of Cornelius	(47,711)	12	12	6,292	49	2,945	533	9,819	(6,205)	(239)	(6,444)
2166	City of Nyssa	(11,234)	76	76	1,481	12	693	249	2,435	(1,461)	(108)	(1,569)
2167	City of Athena	(5,340)	27	27	704	6	330	248	1,288	(695)	(99)	(794)
2168	City of Oakridge	(24,519)	78	78	3,233	25	1,513	1,363	6,134	(3,189)	(627)	(3,816)
2170	City of Madras	(37,224)	158	158	4,909	39	2,298	152	7,398	(4,841)	(38)	(4,879)
2172	City of Sandy	(84,251)	331	331	11,110	87	5,200	270	16,667	(10,957)	18	(10,939)
2174	City of Mt Angel	(16,425)	37	37	2,166	17	1,014	139	3,336	(2,136)	(47)	(2,183)
2175	City of Umatilla	(35,717)	1,721	1,721	4,710	37	2,205	290	7,242	(4,645)	556	(4,089)
2176	City of Scappoose	(43,352)	32	32	5,717	45	2,676	296	8,734	(5,638)	(99)	(5,737)
2177	City of Condon	(2,988)	195	195	394	3	184	42	623	(389)	40	(349)
2178	City of Boardman	(22,387)	4	4	2,952	23	1,382	533	4,890	(2,912)	(393)	(3,305)
2179	City of Estacada	(25,102)	13	13	3,310	26	1,549	777	5,662	(3,265)	(382)	(3,647)
2180	City of Enterprise	(14,050)	-	-	1,853	15	867	202	2,937	(1,827)	(126)	(1,953)
2181	City of Central Point	(89,457)	484	484	11,797	93	5,522	339	17,751	(11,634)	(128)	(11,762)
2182	City of Cascade Locks	(12,545)	246	246	1,654	13	774	147	2,588	(1,631)	(37)	(1,668)
2183	City of Myrtle Point	(23,745)	227	227	3,131	25	1,466	164	4,786	(3,088)	(59)	(3,147)
2184	City of Port Orford	(10,958)	-	-	1,445	11	676	284	2,416	(1,425)	(179)	(1,604)
2185	City of Wood Village	(12,740)	888	888	1,680	13	786	-	2,479	(1,657)	449	(1,208)
2186	City of Chiloquin	(3,768)	6	6	497	4	233	175	909	(490)	(78)	(568)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2187	City of Philomath	(29,229)	351	351	3,854	30	1,804	47	5,735	(3,801)	124	(3,677)
2188	City of Talent	(21,112)	560	560	2,784	22	1,303	-	4,109	(2,746)	321	(2,425)
2189	City of Willamina	(9,348)	-	-	1,233	10	577	591	2,411	(1,216)	(327)	(1,543)
2191	City of Huntington	(1,823)	15	15	240	2	112	228	582	(237)	(111)	(348)
2192	City of North Plains	(15,350)	-	-	2,024	16	947	717	3,704	(1,996)	(410)	(2,406)
2193	City of Heppner	(5,131)	21	21	677	5	317	214	1,213	(667)	(88)	(755)
2194	City of Cave Junction	(8,692)	-	-	1,146	9	537	59	1,751	(1,130)	(50)	(1,180)
2195	City of Metolius	(1,588)	29	29	209	2	98	11	320	(207)	4	(203)
2196	City of Hubbard	(12,660)	91	91	1,669	13	781	617	3,080	(1,646)	(258)	(1,904)
2197	City of Myrtle Creek	(17,568)	-	-	2,317	18	1,084	61	3,480	(2,285)	(84)	(2,369)
2198	City of Carlton	(9,776)	237	237	1,289	10	603	27	1,929	(1,271)	98	(1,173)
2199	City of Junction City	(50,056)	86	86	6,601	52	3,090	2,011	11,754	(6,510)	(993)	(7,503)
2200	City of Wallowa	(2,893)	65	65	382	3	179	14	578	(376)	27	(349)
2201	City of Coburg	(13,286)	-	-	1,752	14	820	115	2,701	(1,728)	(101)	(1,829)
2202	City of Dallas	(95,117)	-	-	12,543	99	5,871	625	19,138	(12,370)	(381)	(12,751)
2203	City of Rockaway Beach	(17,384)	301	301	2,292	18	1,073	-	3,383	(2,261)	198	(2,063)
2204	City of Burns	(13,791)	6	6	1,819	14	851	243	2,927	(1,794)	(111)	(1,905)
2205	City of Elgin	(8,389)	-	-	1,106	9	518	179	1,812	(1,091)	(104)	(1,195)
2206	City of Weston	(3,121)	119	119	412	3	193	9	617	(406)	50	(356)
2207	City of Mill City	(4,383)	-	-	578	5	271	129	983	(570)	(74)	(644)
2208	City of Fairview	(28,247)	1,008	1,008	3,725	29	1,744	49	5,547	(3,674)	684	(2,990)
2209	City of Monroe	(2,609)	42	42	344	3	161	31	539	(339)	3	(336)
2210	City of Helix	(554)	53	53	73	1	34	37	145	(72)	(11)	(83)
2211	City of Jefferson	(6,597)	50	50	870	7	407	-	1,284	(858)	37	(821)
2212	Town of Lakeview	(15,807)	759	759	2,085	16	976	101	3,178	(2,056)	254	(1,802)
2213	City of Stanfield	(9,774)	43	43	1,289	10	603	90	1,992	(1,271)	(57)	(1,328)
2214	City of Yamhill	(8,750)	-	-	1,154	9	540	98	1,801	(1,138)	(50)	(1,188)
2215	City of Powers	(877)	15	15	116	1	54	59	230	(114)	(17)	(131)
2216	City of Brookings	(41,608)	2,185	2,185	5,487	43	2,568	111	8,209	(5,411)	931	(4,480)
2217	City of Sutherlin	(49,806)	85	85	6,568	52	3,074	889	10,583	(6,477)	(336)	(6,813)
2218	City of Prairie City	(3,393)	203	203	447	4	209	7	667	(441)	95	(346)
2219	City of Sheridan	(17,319)	74	74	2,284	18	1,069	619	3,990	(2,252)	(323)	(2,575)
2220	City of Garibaldi	(8,142)	22	22	1,074	8	503	51	1,636	(1,059)	(44)	(1,103)
2221	City of Sisters	(15,801)	316	316	2,084	16	975	130	3,205	(2,055)	35	(2,020)
2222	City of Jacksonville	(17,701)	620	620	2,334	18	1,093	23	3,468	(2,302)	273	(2,029)
2223	City of Cannon Beach	(43,268)	109	109	5,706	45	2,671	1,060	9,482	(5,627)	(408)	(6,035)
2224	City of Falls City	(3,585)	22	22	473	4	221	240	938	(466)	(90)	(556)
2225	City of Echo	(3,714)	87	87	490	4	229	7	730	(483)	33	(450)
2226	City of Hines	(6,125)	176	176	808	6	378	34	1,226	(797)	81	(716)
2228	City of Turner	(8,894)	8	8	1,173	9	549	254	1,985	(1,157)	(118)	(1,275)
2229	City of John Day	(12,936)	691	691	1,706	13	798	198	2,715	(1,682)	136	(1,546)
2231	City of Banks	(7,506)	-	-	990	8	463	148	1,609	(976)	(103)	(1,079)
2232	City of Joseph	(1,955)	16	16	258	2	121	55	436	(254)	(50)	(304)
2233	City of Lafayette	(9,233)	60	60	1,218	10	570	200	1,998	(1,201)	(58)	(1,259)
2234	City of Aumsville	(17,964)	-	-	2,369	19	1,109	176	3,673	(2,336)	(111)	(2,447)
2235	City of Amity	(4,334)	257	257	571	4	268	10	853	(564)	110	(454)
2236	City of Creswell	(17,899)	13	13	2,360	19	1,105	189	3,673	(2,328)	(89)	(2,417)
2237	City of Troutdale	(54,070)	1,178	1,178	7,130	56	3,337	462	10,985	(7,032)	116	(6,916)
2238	City of Warrenton	(54,727)	43	43	7,217	57	3,378	1,380	12,032	(7,117)	(658)	(7,775)
2240	City of Wilsonville	(180,966)	-	-	23,864	187	11,170	2,681	37,902	(23,535)	(1,993)	(25,528)
2241	City of Bay City	(7,831)	1	1	1,033	8	483	361	1,885	(1,018)	(169)	(1,187)
2242	City of Gaston	(2,151)	-	-	284	2	133	95	514	(280)	(61)	(341)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2244	City of Lakeside	(4,871)	159	159	642	5	301	40	988	(633)	24	(609)
2245	City of Dundee	(11,821)	10	10	1,559	12	730	343	2,644	(1,537)	(168)	(1,705)
2246	City of Merrill	(1,706)	6	6	225	2	105	5	337	(222)	3	(219)
2247	City of Malin	(1,788)	103	103	236	2	110	5	353	(233)	42	(191)
2248	City of Fossil	(1,499)	13	13	198	2	93	65	358	(195)	(23)	(218)
2249	City of Phoenix	(21,859)	-	-	2,883	23	1,349	586	4,841	(2,843)	(414)	(3,257)
2250	City of Gold Beach	(15,612)	-	-	2,059	16	964	132	3,171	(2,030)	(95)	(2,125)
2251	City of Rogue River	(12,352)	388	388	1,629	13	762	16	2,420	(1,606)	160	(1,446)
2252	City of Dayton	(7,038)	240	240	928	7	434	-	1,369	(915)	119	(796)
2253	Town of Butte Falls	(1,815)	1	1	239	2	112	113	466	(236)	(61)	(297)
2254	City of Shady Cove	(4,376)	-	-	577	5	270	196	1,048	(569)	(112)	(681)
2255	Town of Canyon City	(2,522)	4	4	333	3	156	20	512	(328)	(6)	(334)
2256	City of Jordan Valley	(1,363)	6	6	180	1	84	77	342	(177)	(33)	(210)
2257	City of Culver	(2,807)	53	53	370	3	173	23	569	(365)	11	(354)
2258	City of Adair Village	(3,903)	-	-	515	4	241	81	841	(508)	(44)	(552)
2260	City of Riddle	(5,356)	216	216	706	6	331	16	1,059	(697)	87	(610)
2261	City of Waldport	(15,131)	-	-	1,995	16	934	66	3,011	(1,968)	(45)	(2,013)
2262	City of Dufur	(2,131)	12	12	281	2	132	155	570	(277)	(79)	(356)
2263	City of La Grande	(43,243)	67	67	5,702	45	2,669	541	8,957	(5,624)	(273)	(5,897)
2264	City of Gervais	(9,788)	80	80	1,291	10	604	13	1,918	(1,273)	28	(1,245)
2265	City of Westfir	(1,084)	1	1	143	1	67	18	229	(141)	(17)	(158)
2266	City of Irrigon	(9,439)	2	2	1,245	10	583	174	2,012	(1,228)	(84)	(1,312)
2267	City of Independence	(56,338)	-	-	7,429	58	3,477	846	11,810	(7,327)	(449)	(7,776)
2268	City of Harrisburg	(13,921)	-	-	1,836	14	859	153	2,862	(1,810)	(106)	(1,916)
2269	City of Durham	(1,741)	7	7	230	2	107	12	351	(226)	3	(223)
2270	City of Lyons	(1,342)	29	29	177	1	83	6	267	(175)	13	(162)
2271	City of Columbia City	(9,600)	155	155	1,266	10	593	45	1,914	(1,249)	43	(1,206)
2272	City of Aurora	(3,908)	31	31	515	4	241	2	762	(508)	25	(483)
2273	City of Silverton	(51,791)	1,111	1,111	6,830	54	3,197	-	10,081	(6,736)	571	(6,165)
2274	City of Gold Hill	(3,123)	28	28	412	3	193	457	1,065	(406)	(235)	(641)
2275	City of Toledo	(37,355)	41	41	4,926	39	2,306	214	7,485	(4,858)	(223)	(5,081)
2276	City of Newport	(49,996)	85	85	6,593	52	3,086	237	9,968	(6,502)	(150)	(6,652)
2278	City of Springfield	(576,806)	888	888	76,063	598	35,603	5,630	117,894	(75,015)	(2,158)	(77,173)
2279	City of Keizer	(132,650)	-	-	17,493	137	8,188	2,178	27,996	(17,252)	(1,390)	(18,642)
2280	City of Winston	(23,053)	-	-	3,040	24	1,423	449	4,936	(2,998)	(350)	(3,348)
2281	City of Manzanita	(11,599)	-	-	1,530	12	716	220	2,478	(1,509)	(172)	(1,681)
2282	City of Eagle Point	(13,691)	134	134	1,805	14	845	10	2,674	(1,780)	51	(1,729)
2283	City of Maupin	(5,134)	46	46	677	5	317	3	1,002	(668)	20	(648)
2284	City of Halsey	(4,309)	-	-	568	4	266	134	972	(560)	(85)	(645)
2285	City of Veneta	(18,694)	2	2	2,465	19	1,154	212	3,850	(2,431)	(99)	(2,530)
2286	City of Millersburg	(5,431)	-	-	716	6	335	236	1,293	(706)	(169)	(875)
2287	City of King City	(7,606)	11	11	1,003	8	470	258	1,739	(989)	(117)	(1,106)
2288	City of Tualatin	(203,768)	-	-	26,871	211	12,577	1,341	41,000	(26,501)	(798)	(27,299)
2290	City of Molalla	(54,964)	3	3	7,248	57	3,393	720	11,418	(7,148)	(351)	(7,499)
2291	City of Florence	(57,382)	274	274	7,567	59	3,542	313	11,481	(7,463)	(235)	(7,698)
2292	City of North Bend	(78,671)	-	-	10,374	82	4,856	769	16,081	(10,231)	(443)	(10,674)
2293	City of Lowell	(4,489)	125	125	592	5	277	8	882	(584)	75	(509)
2294	City of Depoe Bay	(11,565)	39	39	1,525	12	714	10	2,261	(1,504)	15	(1,489)
2295	City of Tigard	(117,368)	295	295	15,477	122	7,244	1,868	24,711	(15,264)	(966)	(16,230)
2296	City of Happy Valley	(76,463)	171	171	10,083	79	4,720	82	14,964	(9,944)	135	(9,809)
2297	City of Rainier	(15,663)	464	464	2,065	16	967	-	3,048	(2,037)	252	(1,785)
2298	City of Lincoln City	(138,235)	281	281	18,229	143	8,532	2,625	29,529	(17,978)	(1,120)	(19,098)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2299	City of Dunes City	(2,929)	4	4	386	3	181	697	1,267	(381)	(332)	(713)
2300	City of Yachats	(9,129)	70	70	1,204	9	564	335	2,112	(1,187)	(122)	(1,309)
2301	City of Moro	(1,508)	14	14	199	2	93	140	434	(196)	(67)	(263)
2302	City of Mt. Vernon	(2,791)	9	9	368	3	172	100	643	(363)	(45)	(408)
2303	City of Woodburn	(157,486)	527	527	20,768	163	9,721	370	31,022	(20,482)	(217)	(20,699)
2304	City of Gladstone	(62,490)	993	993	8,241	65	3,857	311	12,474	(8,127)	366	(7,761)
2305	City of Elkton	(811)	-	-	107	1	50	13	171	(105)	(5)	(110)
2306	City of Imbler	(202)	5	5	27	-	12	3	42	(26)	5	(21)
2307	City of Yoncalla	(3,099)	210	210	409	3	191	-	603	(403)	115	(288)
2308	City of North Powder	(914)	125	125	121	1	56	-	178	(119)	66	(53)
2309	City of Gearhart	(10,174)	3,393	3,393	1,342	11	628	481	2,462	(1,323)	1,236	(87)
2501	Port of The Dalles	(3,417)	162	162	451	4	211	4	670	(444)	72	(372)
2507	Port of Astoria	(28,936)	89	89	3,816	30	1,786	385	6,017	(3,763)	(113)	(3,876)
2508	Multnomah Drainage	(35,039)	92	92	4,621	36	2,163	400	7,220	(4,557)	(80)	(4,637)
2510	Horsefly Irrigation District	(1,282)	22	22	169	1	79	15	264	(167)	9	(158)
2511	Grants Pass Irrigation District	(8,744)	279	279	1,153	9	540	2	1,704	(1,137)	143	(994)
2512	Port of Portland	(1,330,491)	758	758	175,452	1,378	82,124	5,621	264,575	(173,034)	(3,686)	(176,720)
2513	Port of Coos Bay	(32,357)	1,048	1,048	4,267	34	1,997	324	6,622	(4,208)	322	(3,886)
2515	Klamath County Fire District 1	(96,160)	-	-	12,681	100	5,935	1,947	20,663	(12,506)	(1,234)	(13,740)
2518	Clackamas County Housing Authority	(43,472)	1,289	1,289	5,733	45	2,683	126	8,587	(5,654)	585	(5,069)
2519	Home Forward	(284,501)	243	243	37,517	295	17,561	5,317	60,690	(37,000)	(2,916)	(39,916)
2521	League of Oregon Cities	(33,930)	5,409	5,409	4,474	35	2,094	2,645	9,248	(4,413)	2,910	(1,503)
2522	Lane Council of Governments	(202,613)	303	303	26,719	210	12,506	136	39,571	(26,350)	354	(25,996)
2526	Clatskanie PUD	(61,388)	1,254	1,254	8,095	64	3,789	262	12,210	(7,984)	332	(7,652)
2527	Deschutes Valley Water District	(27,339)	518	518	3,605	28	1,688	109	5,430	(3,556)	113	(3,443)
2528	Columbia River Fire & Rescue	(80,888)	404	404	10,667	84	4,993	550	16,294	(10,520)	(405)	(10,925)
2529	East Fork Irrigation District	(4,845)	113	113	639	5	299	13	956	(630)	43	(587)
2531	Oregon School Boards Association	(67,846)	300	300	8,947	70	4,188	4,672	17,877	(8,824)	(2,007)	(10,831)
2533	Owyhee Irrigation District	(25,902)	-	-	3,416	27	1,599	282	5,324	(3,369)	(164)	(3,533)
2536	Valley View Cemetery	(898)	8	8	118	1	55	35	209	(117)	(11)	(128)
2538	Clackamas Vector Control	(4,529)	154	154	597	5	280	-	882	(589)	118	(471)
2540	West Extension Irrigation District	(7,741)	35	35	1,021	8	478	249	1,756	(1,007)	(79)	(1,086)
2541	Jackson County Vector Control District	(3,554)	-	-	469	4	219	42	734	(462)	(35)	(497)
2542	Rainbow Water District	(11,203)	-	-	1,477	12	691	283	2,463	(1,457)	(140)	(1,597)
2545	Council of Governments	(126,155)	205	205	16,636	131	7,787	2,041	26,595	(16,407)	(1,130)	(17,537)
2549	Rogue River Fire District	(20,163)	-	-	2,659	21	1,245	155	4,080	(2,622)	(135)	(2,757)
2550	Nyssa Road Assessment District 2	(3,718)	104	104	490	4	230	4	728	(484)	49	(435)
2551	Sandy Fire Department	(26,477)	-	-	3,492	27	1,634	764	5,917	(3,443)	(442)	(3,885)
2552	Winston-Dillard Fire District	(14,250)	181	181	1,879	15	880	111	2,885	(1,853)	(66)	(1,919)
2553	Tangent Rural Fire Protection District	(2,834)	27	27	374	3	175	-	552	(369)	22	(347)
2555	Monroe Fire Department	(1,923)	2	2	254	2	119	38	413	(250)	(14)	(264)
2556	Jackson County Fire District 5	(50,494)	25	25	6,659	52	3,117	1,234	11,062	(6,567)	(554)	(7,121)
2557	Estacada Fire Department	(24,732)	20	20	3,261	26	1,527	358	5,172	(3,216)	(182)	(3,398)
2559	Keizer Fire Department	(52,228)	1,239	1,239	6,887	54	3,224	537	10,702	(6,792)	140	(6,652)
2561	Jefferson Rural Fire Protection District	(6,804)	94	94	897	7	420	37	1,361	(885)	62	(823)
2562	WyEast Fire District	(2,367)	-	-	312	2	146	48	508	(308)	(28)	(336)
2563	Central Oregon Irrigation District	(24,989)	2,241	2,241	3,295	26	1,542	17	4,880	(3,250)	1,047	(2,203)
2564	Illinois Valley Fire District	(10,598)	32	32	1,397	11	654	809	2,871	(1,378)	(356)	(1,734)
2567	Charleston Rural Fire Protection District	(2,155)	56	56	284	2	133	16	435	(280)	18	(262)
2568	Molalla Rural Fire Protection District 73	(25,781)	-	-	3,400	27	1,591	826	5,844	(3,353)	(446)	(3,799)
2569	Central Oregon Intergovernmental Council	(82,883)	2,500	2,500	10,930	86	5,116	384	16,516	(10,779)	743	(10,036)
2570	Port of St Helens	(17,713)	-	-	2,336	18	1,093	884	4,331	(2,304)	(474)	(2,778)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2571	Crystal Springs Water District	(9,169)	14	14	1,209	9	566	345	2,129	(1,192)	(163)	(1,355)
2572	Local Government Personnel Institute	(261)	2,017	2,017	34	-	16	-	50	(34)	1,022	988
2573	Goshen Fire District	(1,789)	231	231	236	2	110	79	427	(233)	53	(180)
2575	Jefferson County Rural Fire Protection District 1	(6,750)	58	58	890	7	417	32	1,346	(878)	42	(836)
2576	Depoe Bay Rural Fire Protection District	(14,961)	188	188	1,973	15	923	88	2,999	(1,946)	128	(1,818)
2579	La Pine Rural Fire Protection District	(43,168)	-	-	5,693	45	2,665	991	9,394	(5,614)	(553)	(6,167)
2580	Marion County Fire District 1	(92,044)	-	-	12,138	95	5,681	2,716	20,630	(11,971)	(1,702)	(13,673)
2581	Port of Umatilla	(3,148)	-	-	415	3	194	17	629	(409)	(12)	(421)
2582	Talent Irrigation District	(12,966)	-	-	1,710	13	800	129	2,652	(1,686)	(70)	(1,756)
2585	Rogue River Valley Irrigation District	(6,103)	-	-	805	6	377	145	1,333	(794)	(73)	(867)
2587	Tualatin Valley Irrigation District	(5,255)	60	60	693	5	324	9	1,031	(683)	48	(635)
2588	Clatskanie Rural Fire Protection District	(20,197)	-	-	2,663	21	1,247	593	4,524	(2,627)	(347)	(2,974)
2589	West Slope Water District	(10,588)	46	46	1,396	11	654	520	2,581	(1,377)	(199)	(1,576)
2590	Redmond Fire & Rescue	(98,454)	-	-	12,983	102	6,077	3,871	23,033	(12,804)	(2,064)	(14,868)
2592	Medford Irrigation District	(7,481)	-	-	987	8	462	571	2,028	(973)	(341)	(1,314)
2594	Metro	(1,234,363)	-	-	162,775	1,279	76,190	14,261	254,505	(160,533)	(7,987)	(168,520)
2595	Canby Fire District	(39,406)	1,006	1,006	5,197	41	2,432	469	8,139	(5,125)	60	(5,065)
2596	Bend Parks & Recreation	(157,188)	47	47	20,728	163	9,702	2,149	32,742	(20,443)	(1,027)	(21,470)
2597	Mapleton Water District	(1,422)	5	5	188	1	88	8	285	(185)	1	(184)
2598	Marion County Housing Authority	(14,045)	16	16	1,852	15	867	432	3,166	(1,827)	(208)	(2,035)
2599	South Suburban Sanitary District	(14,977)	13	13	1,975	16	924	502	3,417	(1,948)	(254)	(2,202)
2600	Winston-Dillard Water District	(7,470)	236	236	985	8	461	23	1,477	(972)	89	(883)
2601	Baker Valley Irrigation District	(1,374)	1	1	181	1	85	2	269	(179)	(1)	(180)
2602	Aumsville Rural Fire Protection District	(4,055)	-	-	535	4	250	312	1,101	(527)	(181)	(708)
2603	Corbett Water District	(3,894)	-	-	514	4	240	30	788	(506)	(32)	(538)
2604	Netarts-Oceanside Sanitary District	(7,212)	-	-	951	7	445	84	1,487	(938)	(52)	(990)
2605	Scio Fire District	(2,224)	64	64	293	2	137	315	747	(289)	(104)	(393)
2606	West Valley Housing Authority	(14,019)	380	380	1,849	15	865	26	2,755	(1,823)	170	(1,653)
2607	Hoodland Fire District 74	(23,119)	-	-	3,049	24	1,427	255	4,755	(3,007)	(161)	(3,168)
2608	Gaston Rural Fire Protection District	(2,354)	143	143	310	2	145	8	465	(306)	64	(242)
2610	Turner Fire District	(9,006)	11	11	1,188	9	556	108	1,861	(1,171)	(40)	(1,211)
2612	Community Services Consortium	(77,125)	42	42	10,170	80	4,760	474	15,484	(10,030)	(201)	(10,231)
2613	Polk Soil & Water Conservation District	(3,448)	91	91	455	4	213	-	672	(448)	51	(397)
2617	Clean Water Services	(657,949)	-	-	86,764	682	40,612	23,081	151,139	(85,568)	(11,493)	(97,061)
2618	Estacada Cemetery District	(1,010)	17	17	133	1	62	119	315	(131)	(41)	(172)
2620	Jackson County Fire District 4	(10,518)	82	82	1,387	11	649	159	2,206	(1,368)	28	(1,340)
2623	Evans Valley Fire District 6	(1,630)	92	92	215	2	101	5	323	(212)	38	(174)
2624	Klamath Vector Control	(1,645)	2	2	217	2	102	59	380	(214)	(30)	(244)
2625	Port of Newport	(16,812)	104	104	2,217	17	1,038	1,465	4,737	(2,186)	(628)	(2,814)
2626	Tillamook Peoples Utility District	(154,254)	-	-	20,342	160	9,521	3,815	33,838	(20,061)	(2,056)	(22,117)
2628	McKenzie Fire and Rescue	(9,084)	375	375	1,198	9	561	151	1,919	(1,181)	60	(1,121)
2630	Sheridan Fire District	(5,571)	67	67	735	6	344	3	1,088	(725)	53	(672)
2631	Arch Cape Water-Sanitary District	(2,309)	3	3	304	2	143	11	460	(300)	(4)	(304)
2633	Port of Cascade Locks	(13,232)	-	-	1,745	14	817	455	3,031	(1,721)	(286)	(2,007)
2637	Northeast Oregon Housing Authority	(17,195)	-	-	2,267	18	1,061	431	3,777	(2,236)	(263)	(2,499)
2638	North Douglas County Fire and EMS	(6,226)	28	28	821	6	384	138	1,349	(810)	(36)	(846)
2641	Suburban East Salem Water District	(6,127)	66	66	808	6	378	284	1,476	(797)	(87)	(884)
2642	Dexter Rural Fire Protection District	(1,487)	7	7	196	2	92	44	334	(193)	(34)	(227)
2643	Sweet Home Cemetery	(2,735)	6	6	361	3	169	144	677	(356)	(61)	(417)
2644	Lakeside Water District	(3,304)	146	146	436	3	204	26	669	(430)	51	(379)
2645	Chiloquin Agency Lake Rural Fire Protection District	(5,246)	306	306	692	5	324	196	1,217	(682)	(2)	(684)
2646	Keno Rural Fire Protection District	(275)	758	758	36	-	17	-	53	(36)	445	409

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2647	Crooked River Ranch Rural Fire Protection District	(7,066)	29	29	932	7	436	96	1,471	(919)	(10)	(929)
2648	Black Butte Ranch Rural Fire Protection District	(11,868)	244	244	1,565	12	733	31	2,341	(1,544)	94	(1,450)
2649	Colton Fire Department	(821)	50	50	108	1	51	19	179	(107)	(1)	(108)
2650	Pleasant Hill Fire Department	(912)	33	33	120	1	56	2	179	(119)	12	(107)
2651	Imbler Rural Fire Protection District	(390)	7	7	51	-	24	5	80	(51)	(6)	(57)
2652	The Oregon Consortium	-	-	-	-	-	-	136	136	-	(192)	(192)
2653	Umatilla Fire Department	(3,135)	-	-	413	3	194	367	977	(408)	(209)	(617)
2657	Mid-Willamette Valley Senior Service Agency	(236,990)	218	218	31,252	246	14,628	1,262	47,388	(30,821)	(426)	(31,247)
2659	Silverton Fire District	(6,185)	666	666	816	6	382	33	1,237	(804)	284	(520)
2660	Tualatin Valley Fire & Rescue	(1,155,475)	1,437	1,437	152,373	1,197	71,321	9,617	234,508	(150,273)	(3,005)	(153,278)
2663	Metropolitan Area Communications Commission	(13,870)	144	144	1,829	14	856	115	2,814	(1,804)	45	(1,759)
2664	Applegate Valley Rural Fire Protection District 9	(10,001)	224	224	1,319	10	617	114	2,060	(1,301)	(12)	(1,313)
2669	Roseburg Urban Sanitary Authority	(17,427)	92	92	2,298	18	1,076	25	3,417	(2,266)	51	(2,215)
2671	Columbia 911 Communications District	(23,559)	32	32	3,107	24	1,454	219	4,804	(3,064)	(142)	(3,206)
2672	Rockwood Water PUD	(30,354)	49	49	4,003	31	1,874	870	6,778	(3,948)	(346)	(4,294)
2673	Port Orford Library	(1,426)	10	10	188	1	88	121	398	(185)	(45)	(230)
2674	Nestucca Rural Fire District	(5,817)	13	13	767	6	359	141	1,273	(757)	(53)	(810)
2675	Salmon Harbor-Douglas County	(8,678)	243	243	1,144	9	536	13	1,702	(1,129)	134	(995)
2676	Woodburn Fire District	(19,874)	2,242	2,242	2,621	21	1,227	141	4,010	(2,585)	927	(1,658)
2678	Central Oregon Regional Housing Authority	(16,944)	812	812	2,234	18	1,046	23	3,321	(2,204)	394	(1,810)
2679	Columbia River Public Utility District	(71,884)	4,188	4,188	9,479	74	4,437	927	14,917	(9,349)	987	(8,362)
2681	Cloverdale Rural Fire Protection District	(2,738)	54	54	361	3	169	14	547	(356)	17	(339)
2684	Parkdale Fire District	(2,646)	10	10	349	3	163	133	648	(344)	(51)	(395)
2685	Oregon Community College Association	(8,794)	85	85	1,160	9	543	20	1,732	(1,144)	30	(1,114)
2686	Weston Cemetery	(239)	61	61	32	-	15	16	63	(31)	11	(20)
2687	Columbia Drainage Vector Control District	(3,445)	359	359	454	4	213	89	760	(448)	107	(341)
2688	Polk County Fire District 1	(25,385)	-	-	3,348	26	1,567	716	5,657	(3,301)	(482)	(3,783)
2689	Redmond Area Park & Recreation District	(14,282)	56	56	1,883	15	882	29	2,809	(1,857)	(6)	(1,863)
2692	Siuslaw Public Library	(7,322)	3	3	966	8	452	8	1,434	(952)	(14)	(966)
2693	City-County Insurance Services	(127,406)	52	52	16,801	132	7,864	7,328	32,125	(16,570)	(5,037)	(21,607)
2694	Philomath Fire Department	(8,428)	48	48	1,111	9	520	182	1,822	(1,096)	(46)	(1,142)
2695	Washington County Consolidated Communications Agency	(128,008)	97	97	16,880	133	7,901	258	25,172	(16,648)	(171)	(16,819)
2696	Stayton Fire District	(9,497)	-	-	1,252	10	586	325	2,173	(1,235)	(191)	(1,426)
2698	Halsey Shedd Rural Fire Protection District	(2,869)	-	-	378	3	177	192	750	(373)	(115)	(488)
2699	Chetco Library Board	(4,468)	5	5	589	5	276	79	949	(581)	(41)	(622)
2700	Lowell Rural Fire Protection District	(2,371)	23	23	313	2	146	100	561	(308)	(34)	(342)
2701	Sisters-Camp Sherman Rural Fire Protection District	(21,764)	278	278	2,870	23	1,343	118	4,354	(2,831)	30	(2,801)
2702	Banks Fire District 13	(7,764)	27	27	1,024	8	479	481	1,992	(1,010)	(210)	(1,220)
2705	Lebanon Fire District	(70,774)	-	-	9,333	73	4,368	2,352	16,126	(9,204)	(1,323)	(10,527)
2707	Clatskanie Library	(1,507)	95	95	199	2	93	2	296	(196)	47	(149)
2709	Scappoose Public Library	(2,713)	-	-	358	3	167	28	556	(353)	(16)	(369)
2710	Klamath County Emergency Communications District	(13,425)	-	-	1,770	14	829	361	2,974	(1,746)	(184)	(1,930)
2712	Jefferson County EMS	(11,050)	33	33	1,457	11	682	231	2,381	(1,437)	(65)	(1,502)
2713	Port of Tillamook Bay	(15,232)	95	95	2,009	16	940	850	3,815	(1,981)	(377)	(2,358)
2714	Winchester Bay Sanitary District	(2,196)	178	178	290	2	136	9	437	(286)	73	(213)
2715	Jackson County Fire District 3	(130,232)	33	33	17,174	135	8,038	2,634	27,981	(16,937)	(1,469)	(18,406)
2716	Neskowin Water District	(3,439)	-	-	454	4	212	41	711	(447)	(28)	(475)
2717	Ice Fountain Water District	(6,547)	4	4	863	7	404	19	1,293	(852)	(5)	(857)
2718	Curry Library	(2,123)	147	147	280	2	131	-	413	(276)	72	(204)
2721	Klamath Housing Authority	(10,151)	28	28	1,339	11	627	217	2,194	(1,320)	(63)	(1,383)
2722	Tillamook 9-1-1	(11,755)	88	88	1,550	12	726	27	2,315	(1,529)	19	(1,510)
2724	Nehalem Bay Wastewater Agency	(8,188)	42	42	1,080	8	505	36	1,629	(1,065)	5	(1,060)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2725	West Valley Fire District	(8,650)	811	811	1,141	9	534	82	1,766	(1,125)	306	(819)
2726	Yamhill Communications Agency	(15,894)	632	632	2,096	16	981	-	3,093	(2,067)	326	(1,741)
2728	Baker County Library District	(9,889)	-	-	1,304	10	610	125	2,049	(1,286)	(90)	(1,376)
2729	Douglas County Fire District 2	(77,569)	2,498	2,498	10,229	80	4,788	1,008	16,105	(10,088)	(193)	(10,281)
2731	Canby Utility Board	(32,874)	167	167	4,335	34	2,029	100	6,498	(4,275)	(26)	(4,301)
2732	Umatilla County Special Library District	(2,565)	48	48	338	3	158	146	645	(334)	(39)	(373)
2733	Wiard Memorial Park District	-	4	4	-	-	-	13	13	-	(16)	(16)
2734	Seal Rock Water District	(9,329)	-	-	1,230	10	576	33	1,849	(1,213)	(25)	(1,238)
2739	Scappoose Rural Fire Protection District	(37,459)	65	65	4,940	39	2,312	584	7,875	(4,872)	(216)	(5,088)
2740	Neskowin Regional Sanitary Authority	(3,410)	22	22	450	4	210	52	716	(444)	(45)	(489)
2741	Port of Garibaldi	(3,816)	845	845	503	4	236	-	743	(496)	444	(52)
2742	Amity Fire District	(1,944)	7	7	256	2	120	4	382	(253)	(4)	(257)
2743	Douglas Soil & Water Conservation District	(4,652)	38	38	613	5	287	829	1,734	(605)	(362)	(967)
2745	Clackamas County Fire District	(588,003)	-	-	77,540	609	36,294	7,961	122,404	(76,472)	(4,539)	(81,011)
2747	Salem Housing Authority	(40,904)	225	225	5,394	42	2,525	-	7,961	(5,320)	162	(5,158)
2749	Black Butte Ranch Police	(7,408)	190	190	977	8	457	21	1,463	(963)	70	(893)
2752	Mist-Birkenfeld Rural Fire Protection District	(3,772)	7	7	497	4	233	192	926	(490)	(85)	(575)
2753	Linn-Benton Housing Authority	(22,471)	44	44	2,963	23	1,387	558	4,931	(2,922)	(286)	(3,208)
2754	Western Lane Ambulance District	(32,196)	1	1	4,246	33	1,987	978	7,244	(4,187)	(515)	(4,702)
2757	City of Stayton	(16,733)	80	80	2,207	17	1,033	17	3,274	(2,176)	35	(2,141)
2758	Mohawk Valley Rural Fire District	(3,319)	9	9	438	3	205	261	907	(432)	(122)	(554)
2760	Knappa Svensen Burnside Rural Fire Protection District	(2,230)	273	273	294	2	138	8	442	(290)	123	(167)
2761	Clackamas River Water	(57,000)	47	47	7,517	59	3,518	54	11,148	(7,413)	(42)	(7,455)
2763	Junction City Fire Department	(5,768)	184	184	761	6	356	103	1,226	(750)	(8)	(758)
2765	Green Sanitary	(5,992)	5	5	790	6	370	48	1,214	(779)	(25)	(804)
2766	Southwest Lincoln County Water District	(4,890)	86	86	645	5	302	20	972	(636)	24	(612)
2767	Springfield Utility Board	-	71	71	-	-	-	15	15	-	33	33
2768	Lake County Library District	(2,466)	208	208	325	3	152	28	508	(321)	81	(240)
2771	Harbor Water PUD	(6,124)	419	419	808	6	378	47	1,239	(796)	148	(648)
2772	Umatilla County Soil & Water District	(2,258)	-	-	298	2	139	373	812	(294)	(190)	(484)
2773	Housing Authority of Jackson County	(58,145)	530	530	7,668	60	3,589	278	11,595	(7,562)	43	(7,519)
2774	Oregon Trail Library District	(3,495)	11	11	461	4	216	58	739	(455)	(22)	(477)
2776	Rainier Cemetery District	(862)	-	-	114	1	53	19	187	(112)	(9)	(121)
2777	City of Newberg	(104,403)	-	-	13,768	108	6,444	4,034	24,354	(13,578)	(3,319)	(16,897)
2778	Mulino Water District 23	(1,305)	93	93	172	1	81	16	270	(170)	31	(139)
2779	Brownsville Rural Fire Protection District	(1,820)	37	37	240	2	112	7	361	(237)	8	(229)
2780	Nehalem Bay Health District	(700)	16	16	92	1	43	199	335	(91)	(83)	(174)
2781	North Bend Coos-Curry Housing Authority	(9,423)	23	23	1,243	10	582	153	1,988	(1,226)	(47)	(1,273)
2782	Millington Rural Fire Protection District	(971)	22	22	128	1	60	66	255	(126)	(14)	(140)
2783	Tillamook Fire District	(5,073)	173	173	669	5	313	15	1,002	(660)	65	(595)
2784	Eisenschmidt Pool	(4,312)	-	-	569	4	266	52	891	(561)	(39)	(600)
2785	Fern Ridge Community Library	(4,160)	5	5	549	4	257	52	862	(541)	(24)	(565)
2786	Seal Rock Rural Fire Protection District	(2,521)	15	15	333	3	156	251	743	(328)	(109)	(437)
2788	Port of Hood River	(29,430)	-	-	3,881	30	1,817	1,572	7,300	(3,827)	(765)	(4,592)
2789	Farmers Irrigation District	(9,421)	-	-	1,242	10	582	84	1,918	(1,225)	(84)	(1,309)
2790	Silver Falls Library District	(9,677)	47	47	1,276	10	597	128	2,011	(1,258)	(14)	(1,272)
2792	North Wasco County Parks And Recreation District	(4,453)	244	244	587	5	275	16	883	(579)	105	(474)
2793	North Lincoln Fire & Rescue District 1	(27,611)	-	-	3,641	29	1,704	3,277	8,651	(3,591)	(1,782)	(5,373)
2794	Siuslaw Rural Fire Protection District 1	(13,437)	421	421	1,772	14	829	173	2,788	(1,748)	65	(1,683)
2796	West Side Rural Fire Protection District	(3,524)	-	-	465	4	218	219	906	(458)	(107)	(565)
2797	Vernonia Fire	(2,376)	49	49	313	2	147	18	480	(309)	25	(284)
2798	Fairview Water District	(1,561)	-	-	206	2	96	132	436	(203)	(68)	(271)

Oregon Public Employees Retirement System
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			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2799	Sublimity Fire District	(2,476)	-	-	327	3	153	125	608	(322)	(62)	(384)
2801	Coburg Rural Fire Protection District	(4,451)	20	20	587	5	275	87	954	(579)	(56)	(635)
2802	Rural Road Assessment District 3	(3,348)	191	191	442	3	207	5	657	(435)	94	(341)
2803	Southwestern Polk County Rural Fire Protection District	-	54	54	-	-	-	1	1	-	33	33
2804	Aurora Rural Fire Protection District	(6,560)	71	71	865	7	405	793	2,070	(853)	(332)	(1,185)
2806	Multnomah County Rural Fire Protection District 14	(375)	33	33	49	-	23	25	97	(49)	13	(36)
2809	Juntura Road District 4	-	6	6	-	-	-	1	1	-	2	2
2810	Sutherlin Water Control District	(1,472)	-	-	194	2	91	48	335	(191)	(28)	(219)
2811	Mid-Columbia Center For Living	(110,774)	1,675	1,675	14,608	115	6,837	-	21,560	(14,406)	1,003	(13,403)
2816	Odell Sanitary District	(4,140)	101	101	546	4	256	13	819	(538)	37	(501)
2817	Wickiup Water District	(1,450)	12	12	191	2	90	27	310	(189)	(6)	(195)
2818	Netarts Water District	(3,018)	1	1	398	3	186	20	607	(392)	(5)	(397)
2819	Harrisburg Fire and Rescue	(2,858)	-	-	377	3	176	57	613	(372)	(29)	(401)
2820	Central Oregon Coast Fire & Rescue District	(4,690)	-	-	618	5	289	445	1,357	(610)	(339)	(949)
2821	Tillamook County Soil and Water Conservation District	(3,325)	69	69	438	3	205	9	655	(432)	56	(376)
2822	Deschutes County Rural Fire Protection District 2	-	726	726	-	-	-	8	8	-	337	337
2823	Lyons Fire District	(1,080)	-	-	142	1	67	212	422	(140)	(114)	(254)
2824	Glide Fire Department	(1,749)	2	2	231	2	108	42	383	(227)	(21)	(248)
2825	Northern Oregon Corrections	(59,957)	-	-	7,907	62	3,701	1,799	13,469	(7,798)	(1,108)	(8,906)
2826	Wasco County Soil-Water Conservation District	(7,221)	6	6	952	7	446	161	1,566	(939)	(76)	(1,015)
2828	Deschutes Public Library District	(83,295)	20	20	10,984	86	5,141	303	16,514	(10,833)	(232)	(11,065)
2829	Hubbard Rural Fire Protection District	(1,162)	70	70	153	1	72	150	376	(151)	(4)	(155)
2830	Netarts-Oceanside Rural Fire Protection District	(3,630)	24	24	479	4	224	528	1,235	(472)	(242)	(714)
2833	Boardman Rural Fire Protection District	(11,607)	-	-	1,531	12	716	500	2,759	(1,509)	(274)	(1,783)
2834	Crescent Rural Fire Protection District	(4,502)	54	54	594	5	278	329	1,206	(585)	(91)	(676)
2835	North Clackamas County Water Commission	(5,185)	79	79	684	5	320	35	1,044	(674)	4	(670)
2837	NORCOM	(25,252)	-	-	3,330	26	1,559	376	5,291	(3,284)	(224)	(3,508)
2838	High Desert Parks & Recreation District	(417)	18	18	55	-	26	1	82	(54)	8	(46)
2839	North Morrow Vector Control District	(2,733)	-	-	360	3	169	37	569	(355)	(17)	(372)
2840	Cannon Beach Rural Fire Protection District	(2,843)	41	41	375	3	175	31	584	(370)	2	(368)
2841	Jefferson County Soil & Water Conservation District	(2,950)	354	354	389	3	182	-	574	(384)	177	(207)
2842	Tualatin Valley Water District	(204,826)	-	-	27,010	212	12,643	3,344	43,209	(26,638)	(1,715)	(28,353)
2843	Yachats Rural Fire Protection District	(7,835)	-	-	1,033	8	484	527	2,052	(1,019)	(280)	(1,299)
2844	Crook County Rural Fire Protection District 1	(36,239)	2	2	4,779	38	2,237	1,006	8,060	(4,713)	(493)	(5,206)
2845	Sunrise Water Authority	(33,242)	143	143	4,384	34	2,052	1,720	8,190	(4,323)	(626)	(4,949)
2846	Jefferson County Library District	(3,097)	211	211	408	3	191	-	602	(403)	103	(300)
2847	Sweet Home Fire and Ambulance District	(20,650)	-	-	2,723	21	1,275	744	4,763	(2,686)	(414)	(3,100)
2849	Lebanon Aquatic District	(3,722)	76	76	491	4	230	10	735	(484)	36	(448)
2850	Lake County 4-H & Extension Service	-	-	-	-	-	-	4	4	-	(6)	(6)
2851	East Umatilla County Rural Fire Protection District	(770)	161	161	102	1	48	7	158	(100)	69	(31)
2852	Ochoco Irrigation District	(8,879)	12	12	1,171	9	548	70	1,798	(1,155)	(28)	(1,183)
2853	Mill City Rural Fire Protection District	(1,026)	5	5	135	1	63	5	204	(133)	(5)	(138)
2855	Harney Hospital	(177,921)	-	-	23,462	184	10,982	1,265	35,893	(23,139)	(795)	(23,934)
2857	Sunriver Service District	(34,960)	-	-	4,610	36	2,158	300	7,104	(4,547)	(265)	(4,812)
2858	Nesika Beach-Ophir Water District	(1,710)	-	-	225	2	106	74	407	(222)	(61)	(283)
2859	South Lane County Fire and Rescue	(39,061)	525	525	5,151	40	2,411	325	7,927	(5,080)	(22)	(5,102)
2860	Coos County Airport District	(11,280)	482	482	1,488	12	696	-	2,196	(1,467)	230	(1,237)
2861	Mt Angel Fire District	(1,251)	13	13	165	1	77	-	243	(163)	7	(156)
2864	Tri-City Water and Sanitary Authority	(7,163)	-	-	945	7	442	40	1,434	(932)	(29)	(961)
2865	Tri-County Cooperative Weed Management Area	(2,013)	150	150	266	2	124	44	436	(262)	39	(223)
2867	West Multnomah Soil and Water Conservation District	(13,130)	7	7	1,731	14	810	194	2,749	(1,708)	(99)	(1,807)
2869	Nehalem Bay Fire & Rescue	(4,708)	1	1	621	5	291	39	956	(612)	(31)	(643)

Oregon Public Employees Retirement System
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Schedule of OPEB Amounts by Employer
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			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2870	Clackamas River Water Providers	(3,233)	40	40	426	3	200	17	646	(420)	3	(417)
2873	Mosier Fire District	(1,204)	-	-	159	1	74	106	340	(157)	(53)	(210)
2874	Umatilla-Morrow Radio and Data District	(4,716)	16	16	622	5	291	283	1,201	(613)	(128)	(741)
2876	Oregon Municipal Electric Utilities Association	(2,241)	17	17	296	2	138	415	851	(291)	(208)	(499)
2877	Mid-Columbia Fire and Rescue V1-801	(36,709)	-	-	4,841	38	2,266	454	7,599	(4,774)	(374)	(5,148)
2878	Yamhill Fire Protection District	(1,235)	3	3	163	1	76	1	241	(161)	2	(159)
2879	LaGrande Rural Fire Protection District	(101)	348	348	13	-	6	4	23	(13)	160	147
2880	Oregon Health & Science University	(6,199,936)	17,445	17,445	817,586	6,423	382,688	50,427	1,257,124	(806,321)	(17,342)	(823,663)
2881	Lake Chinook Fire and Rescue District	(829)	5	5	109	1	51	81	242	(108)	(33)	(141)
2883	Lane Fire Authority	(65,449)	78	78	8,631	68	4,040	654	13,393	(8,512)	(320)	(8,832)
2884	North Central Public Health District	(24,877)	34	34	3,281	26	1,536	1,167	6,010	(3,235)	(521)	(3,756)
2885	Siletz Rural Fire Protection District	(1,652)	16	16	218	2	102	110	432	(215)	(42)	(257)
2886	Idanha-Detroit Rural Fire Protection District	(2,661)	1,043	1,043	351	3	164	123	641	(346)	483	137
2887	Umatilla County Fire District #1	(66,535)	-	-	8,774	69	4,107	2,053	15,003	(8,653)	(1,071)	(9,724)
2888	Oak Lodge Water Services District	(47,394)	3,202	3,202	6,250	49	2,925	406	9,630	(6,164)	1,088	(5,076)
2889	Mid-Valley Behavioral Care Network	(20,318)	-	-	2,679	21	1,254	4,482	8,436	(2,642)	(2,206)	(4,848)
2890	Central Cascades Fire and EMS	(273)	-	-	36	-	17	77	130	(35)	(37)	(72)
2891	Grant County Emergency Communications Agency	(1,569)	-	-	207	2	97	445	751	(204)	(212)	(416)
2892	Lake Health District	(487)	-	-	64	1	30	138	233	(63)	(66)	(129)
2893	Pleasant Hill Goshen Fire and Rescue	(1,314)	-	-	173	1	81	373	628	(171)	(177)	(348)
2894	Greater Toledo Pool Recreation District	(98)	-	-	13	-	6	28	47	(13)	(13)	(26)
2900	Clatsop Community College	(119,900)	-	-	15,811	124	7,401	3,666	27,002	(15,593)	(1,986)	(17,579)
2901	Blue Mountain Community College	(197,261)	4,010	4,010	26,013	204	12,176	451	38,844	(25,654)	1,480	(24,174)
2902	Treasure Valley Community College	(149,250)	1,672	1,672	19,682	155	9,212	481	29,530	(19,410)	243	(19,167)
2903	Umpqua Community College	(191,629)	5,210	5,210	25,270	199	11,828	180	37,477	(24,922)	2,378	(22,544)
2904	Lane Community College	(850,460)	4,682	4,682	112,150	881	52,494	1,535	167,060	(110,605)	587	(110,018)
2905	Mt Hood Community College	(708,210)	28,009	28,009	93,392	734	43,714	1,357	139,197	(92,105)	12,682	(79,423)
2906	Klamath Community College	(139,677)	97	97	18,419	145	8,621	5,533	32,718	(18,165)	(2,635)	(20,800)
2908	Clackamas Community College	(561,971)	6	6	74,107	582	34,687	3,774	113,150	(73,086)	(2,050)	(75,136)
2910	Linn-Benton Community College	(522,139)	-	-	68,855	541	32,229	1,117	102,742	(67,906)	(975)	(68,881)
2918	Portland Community College	(2,410,064)	12,596	12,596	317,815	2,497	148,760	1,859	470,931	(313,436)	4,093	(309,343)
2919	Chemeketa Community College	(920,255)	-	-	121,354	953	56,802	1,261	180,370	(119,682)	(1,374)	(121,056)
2922	Rogue Community College	(377,709)	2,860	2,860	49,809	391	23,314	374	73,888	(49,122)	991	(48,131)
2995	Oregon Coast Community College	(34,108)	4,607	4,607	4,498	35	2,105	481	7,119	(4,436)	1,868	(2,568)
2996	Columbia Gorge Community College	(88,655)	239	239	11,691	92	5,472	967	18,222	(11,530)	(280)	(11,810)
2997	Tillamook Bay Community College	(39,640)	21	21	5,227	41	2,447	917	8,632	(5,155)	(440)	(5,595)
2998	Southwestern Community College	(202,740)	746	746	26,735	210	12,514	5,530	44,989	(26,367)	(2,221)	(28,588)
2999	Central Oregon Community College	(418,832)	5,750	5,750	55,231	434	25,852	1,254	82,771	(54,470)	1,299	(53,171)
3003	Baker School District 5J	(184,315)	172	172	24,306	191	11,377	365	36,239	(23,971)	(245)	(24,216)
3008	Huntington School District 16J	(10,588)	594	594	1,396	11	654	92	2,153	(1,377)	229	(1,148)
3016	Burnt River High School	(8,915)	136	136	1,176	9	550	1,034	2,769	(1,159)	(412)	(1,571)
3027	Pine-Eagle School District 61	(28,724)	108	108	3,788	30	1,773	2,030	7,621	(3,736)	(869)	(4,605)
3037	Alsea School	(22,582)	28	28	2,978	23	1,394	496	4,891	(2,937)	(206)	(3,143)
3039	Corvallis School District 509J	(684,131)	-	-	90,216	709	42,228	5,761	138,914	(88,973)	(3,199)	(92,172)
3043	Philomath School District 17J	(150,157)	54	54	19,801	156	9,268	2,930	32,155	(19,528)	(1,455)	(20,983)
3075	West Linn School District	(1,019,796)	4,172	4,172	134,480	1,056	62,946	13,147	211,629	(132,628)	(1,380)	(134,008)
3116	Colton School District 53	(57,745)	403	403	7,615	60	3,564	176	11,415	(7,510)	29	(7,481)
3122	Oregon City School District 62	(776,624)	782	782	102,413	805	47,937	757	151,912	(101,002)	(662)	(101,664)
3160	Gladstone School District 115	(189,332)	1,297	1,297	24,967	196	11,686	1,510	38,359	(24,623)	(855)	(25,478)
3179	Clatsop County School District 1C	(193,080)	270	270	25,461	200	11,918	277	37,856	(25,111)	(135)	(25,246)
3186	Jewell School District 8	(36,792)	-	-	4,852	38	2,271	1,126	8,287	(4,785)	(618)	(5,403)
3187	Seaside Schools	(174,714)	608	608	23,040	181	10,784	170	34,175	(22,722)	122	(22,600)

Oregon Public Employees Retirement System
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			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
3195	Warrenton-Hammond School District	(106,039)	483	483	13,983	110	6,545	431	21,069	(13,791)	(67)	(13,858)
3230	Vernonia School District	(55,196)	992	992	7,279	57	3,407	240	10,983	(7,178)	182	(6,996)
3241	Coquille School District 8	(137,130)	95	95	18,083	142	8,464	10,519	37,208	(17,834)	(5,006)	(22,840)
3242	Coos Bay School District 9	(267,194)	-	-	35,235	277	16,492	1,860	53,864	(34,749)	(1,252)	(36,001)
3245	North Bend Public Schools	(206,922)	193	193	27,287	214	12,772	740	41,013	(26,911)	(586)	(27,497)
3252	Powers School District	(16,946)	22	22	2,235	18	1,046	348	3,647	(2,204)	(135)	(2,339)
3257	Myrtle Point School District 41	(55,545)	1,453	1,453	7,325	58	3,428	173	10,984	(7,224)	459	(6,765)
3264	Bandon School District	(65,115)	207	207	8,587	67	4,019	16	12,689	(8,468)	89	(8,379)
3274	Crook County School District	(286,736)	4,879	4,879	37,812	297	17,699	1,570	57,378	(37,291)	929	(36,362)
3275	Port Orford-Langlois School District 2CJ	(31,403)	213	213	4,141	33	1,938	1,875	7,987	(4,084)	(744)	(4,828)
3283	Brookings-Harbor School District 17C	(150,683)	589	589	19,871	156	9,301	102	29,430	(19,597)	195	(19,402)
3288	Central Curry School District 1	(42,112)	1,133	1,133	5,553	44	2,599	126	8,322	(5,477)	453	(5,024)
3291	Bend-La Pine Public Schools	(1,740,207)	-	-	229,481	1,803	107,413	5,670	344,367	(226,319)	(4,090)	(230,409)
3296	Sisters School District	(106,312)	1,636	1,636	14,019	110	6,562	106	20,797	(13,826)	693	(13,133)
3307	Oakland School District	(58,138)	136	136	7,667	60	3,589	3,063	14,379	(7,561)	(1,347)	(8,908)
3310	Roseburg Public Schools	(529,479)	-	-	69,822	549	32,682	1,920	104,973	(68,860)	(1,661)	(70,521)
3316	Glide School District 12	(77,603)	2	2	10,233	80	4,790	1,571	16,674	(10,092)	(773)	(10,865)
3318	Days Creek School District 15	(20,470)	254	254	2,699	21	1,263	3	3,986	(2,662)	124	(2,538)
3319	South Umpqua School District	(107,069)	4,733	4,733	14,119	111	6,609	62	20,901	(13,925)	2,180	(11,745)
3320	Camas Valley School District 21	(23,324)	79	79	3,076	24	1,440	75	4,615	(3,033)	(28)	(3,061)
3321	North Douglas School District 22	(32,206)	-	-	4,247	33	1,988	491	6,759	(4,189)	(328)	(4,517)
3324	Yoncalla School District 32	(28,081)	-	-	3,703	29	1,733	973	6,438	(3,652)	(570)	(4,222)
3325	Elkton School District 34	(25,198)	-	-	3,323	26	1,555	296	5,200	(3,277)	(176)	(3,453)
3335	Riddle School District	(35,640)	528	528	4,700	37	2,200	42	6,979	(4,635)	195	(4,440)
3338	Glendale 77	(30,686)	1	1	4,047	32	1,894	122	6,095	(3,991)	(112)	(4,103)
3349	Winston-Dillard Schools	(108,254)	-	-	14,276	112	6,682	898	21,968	(14,079)	(661)	(14,740)
3353	Sutherlin School District 130	(132,699)	1,104	1,104	17,499	137	8,191	88	25,915	(17,258)	463	(16,795)
3361	Arlington Public Schools	(18,236)	407	407	2,405	19	1,126	-	3,550	(2,372)	209	(2,163)
3364	Condon Admin School District 25J	(12,983)	209	209	1,712	13	801	-	2,526	(1,689)	104	(1,585)
3370	Prairie City School District 4	(17,934)	356	356	2,365	19	1,107	168	3,659	(2,332)	13	(2,319)
3372	Monument School District 8	(8,706)	130	130	1,148	9	537	6	1,700	(1,132)	63	(1,069)
3375	Dayville School District 16J	(9,086)	368	368	1,198	9	561	44	1,812	(1,182)	116	(1,066)
3376	Long Creek Schools	(8,453)	73	73	1,115	9	522	612	2,258	(1,099)	(230)	(1,329)
3394	Crane Elementary School	(10,601)	15	15	1,398	11	654	908	2,971	(1,379)	(443)	(1,822)
3395	Pine Creek School	(708)	2	2	93	1	44	2	140	(92)	3	(89)
3396	Diamond School District 7	(735)	33	33	97	1	45	43	186	(96)	(41)	(137)
3397	Suntex School District	(1,260)	238	238	166	1	78	28	273	(164)	84	(80)
3398	Drewsey School	(1,171)	10	10	154	1	72	90	317	(152)	(31)	(183)
3399	Frenchglen School District	(1,578)	20	20	208	2	97	20	327	(205)	5	(200)
3405	Fields-Trout Creek 33	(2,458)	7	7	324	3	152	9	488	(320)	6	(314)
3407	Crane Union High School	(9,392)	656	656	1,238	10	580	27	1,855	(1,221)	311	(910)
3409	Hood River County School District	(469,763)	-	-	61,948	487	28,996	3,837	95,268	(61,094)	(2,539)	(63,633)
3414	Phoenix-Talent School District	(216,921)	1,383	1,383	28,605	225	13,389	251	42,470	(28,211)	299	(27,912)
3415	Ashland Public Schools	(293,148)	-	-	38,657	304	18,094	2,098	59,153	(38,125)	(1,491)	(39,616)
3416	Central Point School District 6	(472,261)	-	-	62,277	489	29,150	8,953	100,869	(61,419)	(4,785)	(66,204)
3417	Eagle Point School District 9	(352,964)	-	-	46,545	366	21,787	290	68,988	(45,904)	(346)	(46,250)
3424	Rogue River School District	(78,677)	122	122	10,375	82	4,856	870	16,183	(10,232)	(260)	(10,492)
3432	Prospect School District	(23,210)	54	54	3,061	24	1,433	246	4,764	(3,018)	(61)	(3,079)
3439	Butte Falls School District	(26,261)	-	-	3,463	27	1,621	1,127	6,238	(3,415)	(549)	(3,964)
3440	Pinehurst School	(2,459)	4	4	324	3	152	73	552	(320)	(29)	(349)
3445	Culver School District 4	(66,781)	78	78	8,806	69	4,122	149	13,146	(8,685)	(161)	(8,846)
3446	Ashwood School	(760)	-	-	100	1	47	19	167	(99)	(11)	(110)

Oregon Public Employees Retirement System
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			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
3447	Madras School District	(334,088)	1,492	1,492	44,056	346	20,621	367	65,390	(43,449)	341	(43,108)
3451	Black Butte School District	(3,516)	-	-	464	4	217	112	797	(457)	(70)	(527)
3454	Grants Pass School District	(661,899)	-	-	87,285	686	40,855	2,648	131,474	(86,082)	(1,816)	(87,898)
3456	Klamath County School District	(664,226)	164	164	87,592	688	40,999	2,469	131,748	(86,385)	(1,802)	(88,187)
3457	Klamath Falls City Schools	(311,043)	609	609	41,017	322	19,199	1,600	62,138	(40,452)	(700)	(41,152)
3461	Lake County School District 7	(77,678)	131	131	10,243	80	4,795	192	15,310	(10,102)	(170)	(10,272)
3462	Paisley School District	(18,782)	41	41	2,477	19	1,159	471	4,126	(2,443)	(187)	(2,630)
3463	North Lake School District 14	(25,138)	-	-	3,315	26	1,552	219	5,112	(3,269)	(124)	(3,393)
3464	Plush School District	(1,842)	-	-	243	2	114	16	375	(240)	(7)	(247)
3465	Adel School District 21	(1,557)	60	60	205	2	96	7	310	(203)	20	(183)
3470	Pleasant Hill School District	(83,411)	-	-	10,999	86	5,148	270	16,503	(10,848)	(258)	(11,106)
3473	Eugene School District 4J	(1,784,715)	970	970	235,350	1,849	110,161	4,047	351,407	(232,108)	(3,645)	(235,753)
3487	Springfield School District 19	(1,070,978)	6,904	6,904	141,230	1,110	66,106	2,226	210,672	(139,284)	5,806	(133,478)
3494	Fern Ridge School District	(102,860)	9,298	9,298	13,564	107	6,349	1,189	21,209	(13,377)	3,378	(9,999)
3498	Mapleton School District	(29,684)	47	47	3,914	31	1,832	1,977	7,754	(3,861)	(955)	(4,816)
3502	Creswell School District 40	(121,691)	-	-	16,047	126	7,511	933	24,617	(15,826)	(695)	(16,521)
3506	South Lane School District	(310,844)	-	-	40,991	322	19,187	1,516	62,016	(40,426)	(1,397)	(41,823)
3510	Bethel School District	(518,914)	4,408	4,408	68,429	538	32,030	598	101,595	(67,486)	1,371	(66,115)
3517	Crow-Applegate-Lorane District 66	(33,484)	1,669	1,669	4,416	35	2,067	144	6,662	(4,355)	687	(3,668)
3519	McKenzie School District	(30,813)	26	26	4,063	32	1,902	1,151	7,148	(4,007)	(634)	(4,641)
3520	Junction City School District 69	(152,849)	29	29	20,156	158	9,434	603	30,351	(19,878)	(273)	(20,151)
3522	Lowell School District	(46,257)	53	53	6,100	48	2,855	2,438	11,441	(6,016)	(1,164)	(7,180)
3524	Oakridge School District	(57,380)	436	436	7,567	59	3,542	229	11,397	(7,462)	1	(7,461)
3527	Marcola School District 79	(39,788)	13	13	5,247	41	2,456	2,920	10,664	(5,175)	(1,427)	(6,602)
3533	Triangle Lake Schools	(30,349)	285	285	4,002	31	1,873	163	6,069	(3,947)	(15)	(3,962)
3537	Siuslaw School District 97J	(136,669)	275	275	18,023	142	8,436	540	27,141	(17,774)	(105)	(17,879)
3579	Lincoln County School District	(474,946)	-	-	62,631	492	29,316	9,675	102,114	(61,768)	(4,942)	(66,710)
3615	Central Linn School District 552C	(71,703)	341	341	9,455	74	4,426	2,769	16,724	(9,325)	(1,095)	(10,420)
3618	Sweet Home School District 55	(222,070)	-	-	29,284	230	13,707	3,898	47,119	(28,881)	(2,111)	(30,992)
3647	Scio School District 95C	(57,074)	1,472	1,472	7,526	59	3,523	-	11,108	(7,423)	1,076	(6,347)
3665	Santiam Canyon School District	(60,434)	49	49	7,969	63	3,730	1,374	13,136	(7,860)	(596)	(8,456)
3684	Ontario School District 8C	(253,076)	-	-	33,373	262	15,621	830	50,086	(32,913)	(844)	(33,757)
3687	Juntura Grade School	(545)	308	308	72	1	34	23	130	(71)	122	51
3694	Nyssa School District 26	(123,579)	-	-	16,296	128	7,628	1,714	25,766	(16,072)	(885)	(16,957)
3696	Annex Elementary School	(9,846)	16	16	1,298	10	608	422	2,338	(1,280)	(224)	(1,504)
3707	Adrian School District 61	(31,641)	43	43	4,173	33	1,953	198	6,357	(4,115)	(55)	(4,170)
3709	Harper School District 66	(14,521)	328	328	1,915	15	896	-	2,826	(1,888)	201	(1,687)
3712	W W Jones School	(1,877)	1	1	248	2	116	6	372	(244)	(1)	(245)
3729	Jefferson School District 14CJ	(87,255)	2,234	2,234	11,506	90	5,386	30	17,012	(11,348)	1,033	(10,315)
3730	North Marion School District 15	(189,452)	15,790	15,790	24,983	196	11,694	3,076	39,949	(24,639)	4,899	(19,740)
3735	Salem-Keizer Public Schools	(4,534,037)	-	-	597,904	4,697	279,861	8,762	891,224	(589,665)	(5,960)	(595,625)
3750	St Paul School District	(27,825)	968	968	3,669	29	1,717	-	5,415	(3,619)	549	(3,070)
3780	Mt Angel School District 91	(80,166)	4,842	4,842	10,571	83	4,948	993	16,595	(10,426)	1,442	(8,984)
3786	Woodburn School District	(595,893)	-	-	78,580	617	36,781	5,077	121,055	(77,498)	(3,257)	(80,755)
3809	Morrow County Schools	(220,489)	-	-	29,076	228	13,610	485	43,399	(28,675)	(303)	(28,978)
3818	Portland Public Schools	(6,399,950)	-	-	843,962	6,630	395,033	73,280	1,318,905	(832,333)	(41,541)	(873,874)
3820	Parkrose School District	(317,782)	2,893	2,893	41,906	329	19,615	929	62,779	(41,329)	382	(40,947)
3824	Reynolds School District	(1,153,426)	6,335	6,335	152,102	1,195	71,195	2,812	227,304	(150,007)	(495)	(150,502)
3842	Corbett School District 39	(106,966)	81	81	14,106	111	6,602	234	21,053	(13,911)	(132)	(14,043)
3843	David Douglas School District	(1,405,866)	4,497	4,497	185,392	1,456	86,776	1,448	275,072	(182,837)	443	(182,394)
3847	Riverdale School	(80,035)	2,985	2,985	10,554	83	4,940	182	15,759	(10,409)	1,285	(9,124)
3850	Dallas School District	(293,444)	4,136	4,136	38,696	304	18,113	1,046	58,159	(38,163)	1,098	(37,065)

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			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
3859	Central School District 13J	(323,011)	-	-	42,595	335	19,938	976	63,844	(42,009)	(593)	(42,602)
3865	Perrydale School District 21	(28,570)	732	732	3,767	30	1,763	142	5,702	(3,716)	232	(3,484)
3887	Falls City School District	(24,632)	-	-	3,248	26	1,520	556	5,350	(3,204)	(315)	(3,519)
3902	Tillamook Public Schools	(205,958)	8	8	27,160	213	12,713	2,335	42,421	(26,785)	(1,151)	(27,936)
3920	Neah-Kah-Nie School District	(113,324)	-	-	14,944	117	6,995	1,156	23,212	(14,738)	(804)	(15,542)
3927	Echo School District	(33,317)	344	344	4,394	35	2,056	119	6,604	(4,333)	70	(4,263)
3928	Umatilla School District 6R	(151,284)	666	666	19,950	157	9,338	16,045	45,490	(19,675)	(7,338)	(27,013)
3931	Pendleton School District 16R	(299,232)	897	897	39,460	310	18,470	68	58,308	(38,916)	479	(38,437)
3935	Athena-Weston School District 29RJ	(55,633)	-	-	7,336	58	3,434	265	11,093	(7,235)	(324)	(7,559)
3942	Stanfield School District	(45,533)	314	314	6,004	47	2,811	-	8,862	(5,922)	189	(5,733)
3944	Ukiah School	(8,209)	50	50	1,082	9	507	54	1,652	(1,068)	(21)	(1,089)
3957	Helix School District	(18,444)	8	8	2,432	19	1,138	300	3,889	(2,399)	(143)	(2,542)
3958	Pilot Rock School District 2R	(32,199)	461	461	4,246	33	1,987	50	6,316	(4,188)	162	(4,026)
3965	La Grande Public Schools	(201,988)	266	266	26,636	209	12,468	5,292	44,605	(26,269)	(2,272)	(28,541)
3966	Union County School District	(34,036)	281	281	4,488	35	2,101	90	6,714	(4,427)	75	(4,352)
3967	North Powder School District	(29,279)	68	68	3,861	30	1,807	235	5,933	(3,808)	(49)	(3,857)
3969	Imbler School District	(33,673)	14	14	4,441	35	2,078	117	6,671	(4,379)	(125)	(4,504)
3970	Cove School District	(30,742)	-	-	4,054	32	1,898	693	6,677	(3,998)	(386)	(4,384)
3973	Elgin School District 23	(36,297)	883	883	4,786	38	2,240	397	7,461	(4,720)	12	(4,708)
3986	Joseph School District 6	(24,888)	1,418	1,418	3,282	26	1,536	-	4,844	(3,282)	688	(2,549)
3990	Wallowa School	(22,866)	173	173	3,015	24	1,411	1,410	5,860	(2,974)	(657)	(3,631)
3993	Enterprise School District 21	(31,958)	1,677	1,677	4,214	33	1,973	152	6,372	(4,156)	659	(3,497)
4003	Troy School District 54	(911)	-	-	120	1	56	5	182	(118)	(2)	(120)
4012	Dufur Schools	(38,046)	20	20	5,017	39	2,348	619	8,023	(4,948)	(296)	(5,244)
4034	Gaston Public Schools	(54,142)	961	961	7,140	56	3,342	53	10,591	(7,041)	386	(6,655)
4035	Banks School District	(96,642)	-	-	12,744	100	5,965	1,448	20,257	(12,569)	(943)	(13,512)
4062	Beaverton School District	(4,996,093)	2,549	2,549	658,835	5,176	308,381	33,777	1,006,169	(649,757)	(15,071)	(664,828)
4109	Spray School District 1	(8,105)	-	-	1,069	8	500	444	2,021	(1,054)	(320)	(1,374)
4114	Fossil School District 21J	(14,122)	615	615	1,862	15	872	-	2,749	(1,837)	491	(1,346)
4135	Newberg School District 29JT	(478,229)	16,373	16,373	63,064	495	29,518	252	93,329	(62,195)	7,560	(54,635)
4142	McMinnville Schools	(690,504)	654	654	91,057	715	42,621	3,381	137,774	(89,802)	(2,542)	(92,344)
4144	Sheridan School District 48J	(74,153)	850	850	9,779	77	4,577	52	14,485	(9,644)	330	(9,314)
4166	Yamhill-Carlton School District 1	(88,081)	511	511	11,615	91	5,437	185	17,328	(11,455)	(6)	(11,461)
4219	Grant County Education Service District	(8,088)	762	762	1,067	8	499	36	1,610	(1,052)	325	(727)
4220	Jefferson County Education Service District	(18,096)	49	49	2,386	19	1,117	67	3,589	(2,353)	(54)	(2,407)
4223	InterMountain Education Service District	(201,015)	-	-	26,508	208	12,408	2,722	41,846	(26,143)	(1,499)	(27,642)
4224	Wallowa County Region 18	(20,616)	36	36	2,719	21	1,273	257	4,270	(2,681)	(80)	(2,761)
4226	North Central Education Service District	(9,187)	674	674	1,211	10	567	-	1,788	(1,195)	349	(846)
4232	South Coast Education Service District Region 7	(82,720)	4,006	4,006	10,908	86	5,106	796	16,896	(10,758)	1,182	(9,576)
4237	Douglas Education Service District	(188,390)	104	104	24,843	195	11,628	1,889	38,555	(24,501)	(778)	(25,279)
4238	Multnomah Education Service District	(439,291)	208	208	57,929	455	27,115	6,679	92,178	(57,131)	(3,219)	(60,350)
4252	High Desert Education Service District	(228,764)	-	-	30,167	237	14,120	2,176	46,700	(29,752)	(1,305)	(31,057)
4254	Willamette Education Service District	(309,713)	-	-	40,842	321	19,117	2,758	63,038	(40,279)	(1,653)	(41,932)
4258	Hermiston School District 8R	(494,104)	53	53	65,158	512	30,498	4,684	100,852	(64,260)	(2,605)	(66,865)
4259	Clackamas Education Service District	(290,090)	-	-	38,254	301	17,906	4,250	60,711	(37,727)	(2,559)	(40,286)
4260	Greater Albany School District 8J	(952,136)	-	-	125,558	986	58,770	6,145	191,459	(123,828)	(3,395)	(127,223)
4268	Lake Oswego School District	(760,402)	1,482	1,482	100,274	788	46,935	6,158	154,155	(98,893)	(904)	(99,797)
4270	Silver Falls School District	(366,258)	-	-	48,298	379	22,607	1,643	72,927	(47,633)	(1,154)	(48,787)
4271	Malheur Education Service District Region 14	(40,610)	2,015	2,015	5,355	42	2,507	345	8,249	(5,281)	760	(4,521)
4272	Linn-Benton-Lincoln Education Service District	(230,633)	-	-	30,414	239	14,236	982	45,871	(29,995)	(562)	(30,557)
4273	Double O School District	(1,054)	-	-	139	1	65	48	253	(137)	(26)	(163)
4276	Lane County Education Service District	(151,195)	727	727	19,938	157	9,332	237	29,664	(19,663)	280	(19,383)

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As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
4277	Mitchell School	(12,018)	28	28	1,585	12	742	835	3,174	(1,563)	(409)	(1,972)
4279	St Helens School District 502	(301,340)	170	170	39,738	312	18,600	3,234	61,884	(39,190)	(1,565)	(40,755)
4280	Northwest Regional Education Service District	(538,147)	352	352	70,965	558	33,217	9,791	114,531	(69,988)	(4,308)	(74,296)
4286	Southern Oregon Education Service District	(172,560)	19,928	19,928	22,756	179	10,651	1,038	34,624	(22,442)	9,018	(13,424)
4288	Medford School District 549C	(1,148,390)	1,520	1,520	151,438	1,190	70,884	835	224,347	(149,352)	(448)	(149,800)
4291	Dayton Public Schools	(98,657)	-	-	13,010	102	6,090	719	19,921	(12,831)	(523)	(13,354)
4293	Lake County Education Service District	(8,870)	444	444	1,170	9	547	50	1,776	(1,154)	171	(983)
4294	Harney Education Service District Region XVII	(17,571)	639	639	2,317	18	1,085	29	3,449	(2,285)	263	(2,022)
4295	Wasco County Education Service District	(32,340)	1,421	1,421	4,265	34	1,996	359	6,654	(4,206)	414	(3,792)
4306	Amity School District	(87,199)	189	189	11,499	90	5,382	4,933	21,904	(11,341)	(2,342)	(13,683)
4309	Scappoose School District	(193,080)	688	688	25,461	200	11,918	210	37,789	(25,111)	41	(25,070)
4311	Redmond School District 2J	(693,634)	-	-	91,470	719	42,814	4,773	139,776	(90,209)	(3,335)	(93,544)
4312	Reedsport School District	(60,296)	1	1	7,951	62	3,722	1,003	12,738	(7,842)	(545)	(8,387)
4313	Forest Grove School District	(666,452)	-	-	87,885	690	41,136	3,721	133,432	(86,674)	(2,420)	(89,094)
4314	Willamina School District 30J	(97,218)	-	-	12,820	101	6,001	4,171	23,093	(12,644)	(2,006)	(14,650)
4315	John Day School District	(49,049)	3,790	3,790	6,468	51	3,028	197	9,744	(6,379)	1,582	(4,797)
4316	Tigard-Tualatin School District 23J	(1,323,723)	-	-	174,559	1,371	81,706	7,238	264,874	(172,154)	(4,349)	(176,503)
4317	Sherwood School District 88J	(507,306)	-	-	66,898	526	31,313	2,584	101,321	(65,977)	(1,673)	(67,650)
4320	Rainier School District 13	(90,784)	74	74	11,972	94	5,604	1,297	18,967	(11,807)	(641)	(12,448)
4321	North Clackamas School District 12	(1,774,960)	13,828	13,828	234,064	1,839	109,558	2,135	347,596	(230,839)	5,482	(225,357)
4323	Estacada School District 108	(185,398)	-	-	24,448	192	11,444	956	37,040	(24,112)	(612)	(24,724)
4324	Centennial School District 28	(627,819)	19,646	19,646	82,791	650	38,752	1,110	123,303	(81,650)	8,073	(73,577)
4326	Harney County School District 3	(78,755)	400	400	10,385	82	4,861	22	15,350	(10,242)	213	(10,029)
4327	Jordan Valley School District 3	(10,538)	36	36	1,390	11	650	146	2,197	(1,370)	(19)	(1,389)
4329	Gervais School District 1	(106,797)	961	961	14,083	111	6,592	214	21,000	(13,889)	204	(13,685)
4330	Vale School District 84	(97,977)	557	557	12,920	102	6,048	164	19,234	(12,742)	50	(12,692)
4331	Molalla River School District	(249,478)	1,435	1,435	32,899	258	15,399	15,109	63,665	(32,445)	(6,133)	(38,578)
4332	Gresham-Barlow School District 10	(1,079,329)	14,137	14,137	142,331	1,118	66,621	1,923	211,993	(140,370)	4,503	(135,867)
4333	Canby School District	(488,960)	311	311	64,479	507	30,181	332	95,499	(63,591)	12	(63,579)
4334	Cascade School District 5	(220,726)	-	-	29,107	229	13,624	1,636	44,596	(28,706)	(1,027)	(29,733)
4335	Milton-Freewater Unified School District 7	(166,419)	177	177	21,946	172	10,272	543	32,933	(21,643)	(401)	(22,044)
4336	Nestucca Valley School District 101	(55,626)	858	858	7,335	58	3,434	279	11,106	(7,234)	93	(7,141)
4337	Sherman County School District	(22,428)	25	25	2,958	23	1,384	301	4,666	(2,917)	(281)	(3,198)
4338	Three Rivers U J School District	(439,048)	26,711	26,711	57,897	455	27,100	2,734	88,186	(57,099)	11,737	(45,362)
4339	Lebanon Community School District	(381,150)	132	132	50,262	395	23,526	4,580	78,763	(49,570)	(2,019)	(51,589)
4340	Monroe School District 1J	(40,621)	170	170	5,357	42	2,507	107	8,013	(5,283)	(28)	(5,311)
4341	Hillsboro School District 1J	(2,352,904)	-	-	310,278	2,438	145,232	8,486	466,434	(306,002)	(6,266)	(312,268)
4342	North Santiam School District 29J	(205,769)	517	517	27,135	213	12,701	257	40,306	(26,761)	(116)	(26,877)
4343	Harrisburg Sschool District 7	(94,632)	-	-	12,479	98	5,841	3,179	21,597	(12,307)	(1,749)	(14,056)
4344	South Wasco County School District 1	(26,412)	1,450	1,450	3,483	27	1,630	170	5,310	(3,435)	520	(2,915)
4345	Oregon Trail School District 46	(378,428)	1,279	1,279	49,903	392	23,358	-	73,653	(49,216)	1,082	(48,134)
4346	Knappa School District 4	(49,776)	780	780	6,564	52	3,072	195	9,883	(6,474)	193	(6,281)
4347	Clatskanie School District 6J	(76,779)	502	502	10,125	80	4,739	209	15,153	(9,985)	108	(9,877)
4348	Lourdes Charter School	(2,496)	125	125	329	3	154	2	488	(325)	61	(264)
4350	Ridgeline Montessori	(15,667)	12	12	2,066	16	967	183	3,232	(2,038)	(74)	(2,112)
4351	The Village School	(3,441)	16	16	454	4	212	75	745	(448)	(21)	(469)
4352	Armadillo Technical Institute	(6,915)	-	-	912	7	427	211	1,557	(899)	(167)	(1,066)
4354	Opal Charter School	(3,791)	4	4	500	4	234	127	865	(493)	(128)	(621)
4355	Three Rivers Charter School	(12,466)	95	95	1,644	13	769	79	2,505	(1,621)	60	(1,561)
4360	Luckiamute Valley Charter School	(16,699)	-	-	2,202	17	1,031	347	3,597	(2,172)	(208)	(2,380)
4362	Kings Valley Charter School	(1,155)	-	-	152	1	71	47	271	(150)	(27)	(177)
4363	Multisensory Learning Academy	(32,684)	71	71	4,310	34	2,017	794	7,155	(4,251)	(318)	(4,569)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
4365	Mitch Charter School	(11,500)	1,158	1,158	1,517	12	710	32	2,271	(1,496)	555	(941)
4366	Sand Ridge Charter School	(19,578)	25	25	2,582	20	1,208	545	4,355	(2,546)	(236)	(2,782)
4367	Arthur Academy Charter School	(59,903)	938	938	7,899	62	3,698	602	12,261	(7,791)	(81)	(7,872)
4369	Trillium Charter School	(18,203)	374	374	2,400	19	1,124	1,660	5,203	(2,367)	(510)	(2,877)
4370	Howard Street Charter School, Inc.	(6,889)	9	9	908	7	425	155	1,495	(896)	(61)	(957)
4371	The Lighthouse School	(14,194)	51	51	1,872	15	876	677	3,440	(1,846)	(282)	(2,128)
4373	Sheridan Japanese School Foundation	(4,900)	49	49	646	5	302	24	977	(637)	32	(605)
4374	Ione School District	(24,637)	73	73	3,249	26	1,521	225	5,021	(3,204)	(95)	(3,299)
4375	Eddyville Charter School	(14,061)	145	145	1,854	15	868	-	2,737	(1,829)	126	(1,703)
4376	Four Rivers Community School	(22,670)	14	14	2,989	23	1,399	479	4,890	(2,948)	(241)	(3,189)
4378	Mosier Community School	(14,665)	175	175	1,934	15	905	72	2,926	(1,907)	189	(1,718)
4379	Siletz Valley School	(11,641)	329	329	1,535	12	719	1	2,267	(1,514)	179	(1,335)
4380	The Emerson School	(8,006)	-	-	1,056	8	494	52	1,610	(1,041)	(29)	(1,070)
4381	North Wasco County School District 21	(278,478)	-	-	36,723	288	17,189	2,386	56,586	(36,217)	(2,038)	(38,255)
4382	Self Enhancement Inc	-	284	284	-	-	-	54	54	-	140	140
4383	City View Charter School	(11,391)	143	143	1,502	12	703	94	2,311	(1,481)	(27)	(1,508)
4386	Nixyaawii Community School	(9,465)	-	-	1,248	10	584	650	2,492	(1,231)	(333)	(1,564)
4388	West Lane Tech	(8,585)	-	-	1,132	9	530	440	2,111	(1,116)	(242)	(1,358)
4390	Oregon Connections Academy	(160,840)	192	192	21,210	167	9,928	4,549	35,854	(20,918)	(2,041)	(22,959)
4392	Eagleridge High School	(14,428)	22	22	1,903	15	891	900	3,709	(1,876)	(418)	(2,294)
4393	Cascade Heights Public Charter School	(13,591)	51	51	1,792	14	839	415	3,060	(1,768)	(149)	(1,917)
4395	Siletz Valley Early College Academy	(5,376)	3	3	709	6	332	84	1,131	(699)	(49)	(748)
4396	Sweet Home Charter School	(8,811)	166	166	1,162	9	544	-	1,715	(1,146)	158	(988)
4397	Springwater Environmental Sciences School	(14,030)	8	8	1,850	15	866	338	3,069	(1,825)	(165)	(1,990)
4400	Phoenix School	(9,448)	35	35	1,246	10	583	57	1,896	(1,229)	(21)	(1,250)
4401	Ballston Community School	(3,105)	148	148	409	3	192	-	604	(404)	101	(303)
4402	Sage Community School	(3,778)	3	3	498	4	233	85	820	(491)	(38)	(529)
4403	Portland Village School	(14,244)	2,161	2,161	1,878	15	879	57	2,829	(1,852)	988	(864)
4404	Alliance Charter Academy	(26,520)	88	88	3,497	27	1,637	62	5,223	(3,449)	(20)	(3,469)
4405	Forest Grove Community School	(13,836)	7	7	1,825	14	854	285	2,978	(1,799)	(129)	(1,928)
4407	Madrone Trail Public Charter School	(14,191)	79	79	1,871	15	876	252	3,014	(1,846)	(206)	(2,052)
4408	Muddy Creek Charter School	(6,855)	-	-	904	7	423	207	1,541	(891)	(113)	(1,004)
4409	Southwest Charter School	(11,911)	-	-	1,571	12	735	96	2,414	(1,549)	(59)	(1,608)
4410	Ace Academy	-	-	-	-	-	-	188	188	-	(270)	(270)
4411	Sherwood Charter School	(12,135)	-	-	1,600	13	749	215	2,577	(1,578)	(119)	(1,697)
4412	Estacada Web Academy	(34,967)	33	33	4,611	36	2,158	1,044	7,849	(4,548)	(507)	(5,055)
4418	Lewis and Clark Montessori Charter School	(29,249)	112	112	3,857	30	1,805	1,131	6,823	(3,804)	(420)	(4,224)
4419	Silvies River Web Academy	(15,052)	79	79	1,985	16	929	1,545	4,475	(1,958)	(653)	(2,611)
4420	Oregon Virtual Academy	(76,992)	130	130	10,153	80	4,752	3,050	18,035	(10,013)	(1,328)	(11,341)
4422	Redmond Proficiency Academy	(52,782)	75	75	6,960	55	3,258	1,518	11,791	(6,864)	(666)	(7,530)
4423	Molalla River Academy	(11,673)	311	311	1,539	12	720	78	2,349	(1,518)	108	(1,410)
4424	The Ivy School	(13,210)	473	473	1,742	14	815	18	2,589	(1,718)	253	(1,465)
4429	Clackamas Web Academy	(201)	14	14	27	-	12	-	39	(26)	5	(21)
4430	Clackamas Charter Alliance 2	(1,284)	34	34	169	1	79	3	252	(167)	13	(154)
4432	Renaissance Public Academy	(6,419)	14	14	846	7	396	296	1,545	(835)	(127)	(962)
4433	Powell Butte Community Charter School	(14,857)	49	49	1,959	15	917	577	3,468	(1,932)	(219)	(2,151)
4434	Logos Public Charter School	(48,620)	993	993	6,411	50	3,001	7,404	16,866	(6,323)	(2,794)	(9,117)
4435	Sunny Wolf Charter School	(10,342)	34	34	1,364	11	638	359	2,372	(1,345)	(141)	(1,486)
4436	Academy of Arts & Academics	-	3,793	3,793	-	-	-	148	148	-	1,709	1,709
4437	Center for Advance Learning	(14,176)	185	185	1,869	15	875	-	2,759	(1,844)	104	(1,740)
4440	Sheridan Allprep Academy	(8,776)	16	16	1,157	9	542	279	1,987	(1,141)	(113)	(1,254)
4441	Baker Web Academy	(114,057)	380	380	15,041	118	7,040	10,565	32,764	(14,834)	(4,806)	(19,640)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)		
Employer Number	Employer Name	Net OPEB Liability / (Asset)	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
4443	Knova Learning Oreogn	(16,810)	5	5	2,217	17	1,038	73	3,345	(2,186)	(99)	(2,285)
4444	Bennett Pearson Academy, Inc.	(8,848)	-	-	1,167	9	546	425	2,147	(1,151)	(220)	(1,371)
4446	Coburg Community Charter School	(13,759)	407	407	1,814	14	849	-	2,677	(1,789)	224	(1,565)
4447	Arco Iris Spanish Immersion Charter School	(18,001)	7	7	2,374	19	1,111	787	4,291	(2,341)	(384)	(2,725)
4448	Gresham Barlow Web Academy	(28,000)	-	-	3,692	29	1,728	1,226	6,675	(3,642)	(683)	(4,325)
4449	Mosier Middle School	-	1	1	-	-	-	139	139	-	(196)	(196)
4450	Sauvie Island Academy	(15,834)	349	349	2,088	16	977	91	3,172	(2,059)	101	(1,958)
4451	River's Edge Academy Charter School	(11,238)	-	-	1,482	12	694	708	2,896	(1,462)	(371)	(1,833)
4452	South Columbia Family School	(3,128)	12	12	412	3	193	37	645	(407)	(1)	(408)
4453	Woodland Educational Initiative	(10,937)	-	-	1,442	11	675	510	2,638	(1,422)	(298)	(1,720)
4454	Le Monde Immersion Charter School	(15,956)	22	22	2,104	17	985	370	3,476	(2,075)	(163)	(2,238)
4455	Hope Chinese Charter School	(20,931)	43	43	2,760	22	1,292	1,570	5,644	(2,722)	(717)	(3,439)
4456	Insight School of Oregon Charter	(17,726)	234	234	2,338	18	1,094	1,622	5,072	(2,305)	(531)	(2,836)
4457	Oregon Virtual Education East	(1,322)	11	11	174	1	82	57	314	(172)	(12)	(184)
4458	Oregon Virtual Education West	(1,322)	11	11	174	1	82	57	314	(172)	(12)	(184)
4459	Crater Lake Charter Academy	(12,784)	110	110	1,686	13	789	72	2,560	(1,663)	35	(1,628)
4460	Kairos PDX	(17,428)	92	92	2,298	18	1,076	2,184	5,576	(2,267)	(924)	(3,191)
4461	Mountain View Academy		105	105	-	-	-	150	150	-	(159)	(159)
4462	Bend International School	(12,475)	91	91	1,645	13	770	301	2,729	(1,622)	(15)	(1,637)
4463	Dallas Community School-Community Innovation Partners	(5,445)	470	470	718	6	336	51	1,111	(708)	229	(479)
4464	The Valley School of Southern Oregon	(5,473)	32	32	722	6	338	382	1,448	(712)	(136)	(848)
4465	Bridge Educational Foundation	(2,659)	262	262	351	3	164	38	556	(346)	158	(188)
4467	Cannon Beach Academy	(3,415)	-	-	450	4	211	409	1,074	(444)	(226)	(670)
4468	Frontier Charter Academy	(19,196)	-	-	2,531	20	1,185	3,725	7,461	(2,497)	(1,871)	(4,368)
4469	Desert Sky Montessori	(7,832)	-	-	1,033	8	483	2,042	3,566	(1,019)	(981)	(2,000)
4470	Oregon Family School	(4,803)	-	-	633	5	296	1,362	2,296	(625)	(649)	(1,274)
4471	Wahtonka Community School	(2,375)	-	-	313	2	147	673	1,135	(309)	(321)	(630)
Total for All Entities		\$ (193,236,081)	\$ 1,515,620	\$ 1,515,620	\$ 25,482,047	\$ 200,191	\$ 11,927,385	\$ 1,515,620	\$ 39,125,243	\$ (25,130,939)	\$ -	\$ (25,130,939)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Other Postemployment Benefits Plan
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

Note 1 - Description of Plan

A. Organization

Oregon Public Employees Retirement System (PERS or the System) administers the Retirement Health Insurance Account (RHIA) cost-sharing, multiple-employer defined benefit Other Postemployment Benefits (OPEB) plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides OPEB through the Plan. Contributions are mandatory for each employer that is a member of PERS. As of June 30, 2019, there were 807 participating employers.

PERS is administered in accordance with Oregon Revised Statutes (ORS) Chapter 238, Chapter 238A, and Internal Revenue Code Section 401(a). The Oregon Legislature has delegated authority to the Public Employees Retirement Board (Board) to administer and manage the System. All members of the Board are appointed by the Governor and confirmed by the State Senate. The Governor designates the chairperson. One member must be a public employer manager or a local elected official, one member must be a union-represented public employee or retiree, and three members must have experience in business management, pension management, or investing.

B. Plan Membership

RHIA was established by ORS 238.420 and authorizes a payment of up to \$60 from RHIA toward the monthly costs of health insurance. The plan was closed to new entrants hired on or after August 29, 2003. To be eligible to receive this monthly payment toward the healthcare premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan.

As of June 30, 2019, the inactive RHIA plan participants currently receiving benefits totaled 44,208, and there were 45,598 active and 11,347 inactive members who meet the requirements to receive RHIA benefits when they retire.

Note 2 - Summary of Significant Accounting Policies

Governmental Accounting Standards Board (GASB) Statement No. 75

Employers participating in the Plan are required to report OPEB information in their financial statements for fiscal periods beginning on or after June 15, 2017, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75).

The requirements of this statement incorporate provisions intended to reflect the effects of transactions and events related to OPEB in the measurement of employer liabilities for OPEB and recognition of OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB.

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Other Postemployment Benefits Plan
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

The Schedule of Employer Allocations and the Schedule of OPEB Amounts by Employer (Schedules), along with PERS audited financial statements and the Schedule of OPEB Amounts under GASB 75 report prepared by PERS' third-party actuaries provide employers with the required information for financial reporting related to PERS OPEB provided through the Plan as of and for the fiscal year ended June 30, 2019 (the measurement period).

The accompanying Schedules were prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, PERS adheres to the reporting requirements established by the GASB.

Employers are presented in order by PERS assigned employer number in the Schedules. Certain employers have a secondary relationship with primary employers and are included in the primary employers' OPEB amounts and actuarial valuations. The primary employers are responsible for determining the secondary employers' proportionate share of OPEB amounts.

Basis of Accounting

Contributions for employers are recognized on the accrual basis of accounting. Employer contributions to PERS are calculated based on creditable compensation for active members reported by employers. Employer contributions are accrued when due pursuant to legal requirements. These are amounts normally included in the employer statements cut off as of the fifth of the following month. The Schedule of OPEB Amounts by Employer does not reflect deferred outflows of resources related to contributions made by employers after the measurement date.

The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the fiscal year ended June 30, 2019 (the measurement date). Consistent with GASB 75, paragraph 59.a, employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined.

Proportionate Share Allocation Methodology

The basis for the employer's proportion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers.

If the employer did not make contributions during the fiscal year, their proportionate share will be set to zero and the employer will be allocated no proportionate share of OPEB amounts.

Use of Estimates in the Preparation of the Schedules

The preparation of the Schedules in conformity with accounting principles generally accepted in the U.S. requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those estimates.

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Note 3 - Net OPEB Liability/(Asset) and Actuarial Assumptions and Methods

The components of the employers' net OPEB (asset) are as follows (in millions):

Net OPEB - RHIA (Asset) (in Millions)		
As of June 30, 2019		
Total OPEB - RHIA Liability	\$	435.6
Plan Fiduciary Net Position		<u>628.9</u>
Employers' Net OPEB - RHIA (Asset)	\$	<u>(193.3)</u>
Plan net position as a percentage of		
Total OPEB - RHIA Liability		144.4 %

Actuarial methods and assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown below are based on the 2016 Experience Study, which reviewed experience for the four-year period ended on December 31, 2016.

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Actuarial Methods and Assumptions

	RHIA
Valuation date	December 31, 2017
Measurement date	June 30, 2019
Experience Study	2016, published July 26, 2017
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Long-term expected rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increases	3.50 percent
Retiree healthcare participation	Healthy retirees: 35% Disabled retirees: 20%
Healthcare cost trend rate	Not applicable
Mortality	<p>Healthy retirees and beneficiaries: RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</p>

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2019 was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

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Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of turn for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

Depletion Date Projection

GASB 75 generally requires that a blended discount rate be used to measure the total OPEB liability (the actuarial accrued liability calculated using the individual entry age normal cost method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's fiduciary net position (fair value of assets) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the fiduciary net position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 75 will often require that the actuary perform complex projections of future benefit payments and asset values. GASB 75 (paragraph 82) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for the OPEB Plan:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100 percent funded position by the end of the amortization period if future experience follows assumption.
- GASB 75 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our third-party actuary's opinion that the detailed depletion date projections outlined in GASB 75 would clearly indicate that the fiduciary net position is always projected to be sufficient to cover benefit payments and administrative expenses.

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Deferred Inflows of Resources and Deferred Outflows of Resources

Deferred inflows of resources and deferred outflows of resources are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2019, employers will report the following deferred inflows of resources and/or deferred outflows of resources:

- A difference between expected and actual experience.
- Changes in assumptions.
- Changes in employer proportion since the prior measurement date.
- Net difference between projected and actual investment earnings. One-year's amortization is recognized in the employer's total OPEB expense for the measurement period.

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize OPEB expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service lives determined as of the beginning of each measurement period are described below:

Fiscal Year ended June 30, 2019 – 3.1 years

Fiscal Year ended June 30, 2018 – 3.3 years

Fiscal Year ended June 30, 2017 – 3.7 years

The net difference between projected and actual investment earnings attributable to each measurement period is amortized over a closed five-year period.

Employer contributions made after the measurement date are not reflected in the schedule of OPEB amounts by employer. Appropriate treatment of such amounts is the responsibility of the employer.

If you have questions about this report or need additional financial information, please contact the Financial and Administrative Services Division Administrator at PO Box 23700, Tigard, Oregon 97281-3700.