

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, 2020



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, 2020

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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 Other Postemployment Benefits (OPEB) Plan (the Plan) as of and for the fiscal year ended June 30, 2020, 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, 2020, 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, 2020, 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, 2020, for the total of all participating entities for the Oregon Public Employees Retirement System RHIA Cost-Sharing Multiple-Employer 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, 2020, and our report thereon, dated December 1, 2020, 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 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.

Macias Gini & O'Connell LLP

Sacramento, California

March 5, 2021

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, 2020

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2020	Proportionate Share June 30, 2020
1000	State Agencies	\$ 1,048,227	16.48256895%
2000	Lake County	1,230	0.01934757%
2001	Clackamas County	80,176	1.26070000%
2002	Curry County	1,800	0.02830457%
2003	Douglas County	8,364	0.13151736%
2004	Harney County	2,063	0.03244508%
2005	Jackson County	8,956	0.14083130%
2006	Jefferson County	2,518	0.03959064%
2007	Klamath County	1,230	0.01933358%
2008	Lane County	17,656	0.27762933%
2009	Marion County	29,773	0.46815945%
2011	Washington County	52,717	0.82893273%
2012	Grant County	1,799	0.02828492%
2013	Umatilla County	8,478	0.13330269%
2014	Linn County	9,058	0.14243077%
2015	Yamhill County	10,684	0.16799964%
2016	Sherman County	1,493	0.02347157%
2017	Columbia County	5,656	0.08894383%
2018	Coos County	9,021	0.14184551%
2020	Wasco County	3,293	0.05177221%
2021	Baker County	2,341	0.03681594%
2022	Gilliam County	775	0.01218628%
2027	Deschutes County	37,604	0.59129689%
2035	Hood River County	3,126	0.04914783%
2036	Clatsop County	12,346	0.19413379%
2037	Polk County	9,685	0.15228373%
2038	Multnomah County	762,327	11.98700323%
2039	Malheur County	4,294	0.06752632%
2040	Benton County	9,889	0.15549038%
2042	Josephine County	3,696	0.05810892%
2043	Lincoln County	1,682	0.02645446%
2044	Crook County	643	0.01010974%
2050	Wallowa County	30	0.00047440%
2099	State Judiciary	19,955	0.31377385%
2100	City of Roseburg	6,763	0.10633688%
2101	City of Salem	35,165	0.55294705%
2102	City of Medford	15,867	0.24950229%
2103	City of Albany	16,881	0.26544509%
2104	City of Ashland	7,222	0.11355525%
2105	City of Astoria	1,783	0.02803443%
2106	City of Beaverton	24,170	0.38005293%
2107	City of Bend	19,661	0.30914873%
2109	City of Canby	2,457	0.03864027%
2110	City of Coquille	698	0.01097678%
2111	City of Eugene	42,729	0.67187983%
2112	City of Forest Grove	450	0.00708188%
2113	City of Grants Pass	5,364	0.08433758%
2114	City of Gresham	19,178	0.30156477%
2115	City of Hillsboro	35,529	0.55867051%
2117	City of McMinnville	7,358	0.11569878%

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		Fiscal Year Ended June 30, 2020	Proportionate Share June 30, 2020
2118	City of Ontario	1,702	0.02676029%
2119	City of Oregon City	8,767	0.13785612%
2120	City of Lake Oswego	16,322	0.25664487%
2121	City of Portland	76,128	1.19705914%
2122	City of Redmond	5,335	0.08389447%
2123	City of St Helens	2,510	0.03946438%
2125	City of Vernonia	168	0.00264655%
2126	City of West Linn	3,203	0.05037134%
2127	City of Cottage Grove	695	0.01092143%
2128	City of Tillamook	921	0.01447558%
2129	City of Sweet Home	585	0.00919774%
2131	City of Drain	173	0.00272281%
2132	Eugene Water & Electric Board	6,506	0.10230739%
2135	McMinnville Water & Light Department	1,886	0.02964946%
2138	City of Hood River	1,082	0.01701079%
2139	City of Reedsport	502	0.00788948%
2140	City of Lebanon	5,329	0.08379886%
2142	City of Sherwood	2,705	0.04252777%
2143	City of Oakland	25	0.00038965%
2145	City of Vale	202	0.00317111%
2146	City of Prineville	2,336	0.03673575%
2147	City of Wheeler	73	0.00114834%
2148	City of Klamath Falls	5,433	0.08542616%
2149	City of Canyonville	214	0.00336137%
2150	City of Bandon	1,270	0.01996475%
2152	City of Coos Bay	4,013	0.06309523%
2154	City of Pendleton	4,999	0.07859917%
2155	City of Corvallis	16,641	0.26167301%
2157	City of Monmouth	2,496	0.03924927%
2158	City of Milton-Freewater	870	0.01368528%
2159	City of Baker City	1,992	0.03132268%
2160	City of Hermiston	2,809	0.04416482%
2161	City of Pilot Rock	171	0.00268696%
2162	City of Clatskanie	189	0.00297833%
2163	City of Milwaukie	3,334	0.05242193%
2165	City of Cornelius	1,059	0.01665606%
2166	City of Nyssa	284	0.00446427%
2167	City of Athena	65	0.00101641%
2168	City of Oakridge	593	0.00932243%
2170	City of Madras	1,020	0.01604627%
2172	City of Sandy	2,271	0.03571509%
2174	City of Mt Angel	286	0.00450216%
2175	City of Umatilla	1,181	0.01857630%
2176	City of Scappoose	1,299	0.02042091%
2177	City of Condon	181	0.00285363%
2178	City of Boardman	616	0.00967890%
2179	City of Estacada	274	0.00431615%
2180	City of Enterprise	146	0.00229291%
2181	City of Central Point	1,163	0.01828949%
2182	City of Cascade Locks	145	0.00227860%

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		Fiscal Year Ended June 30, 2020	Proportionate Share June 30, 2020
2183	City of Myrtle Point	737	0.01158452%
2184	City of Port Orford	215	0.00338354%
2185	City of Wood Village	345	0.00542156%
2186	City of Chiloquin	177	0.00277942%
2187	City of Philomath	553	0.00870242%
2188	City of Talent	411	0.00646455%
2189	City of Willamina	242	0.00380118%
2191	City of Huntington	33	0.00052252%
2192	City of North Plains	320	0.00502389%
2193	City of Heppner	2	0.00002940%
2194	City of Cave Junction	241	0.00378765%
2195	City of Metolius	40	0.00062378%
2196	City of Hubbard	367	0.00576765%
2197	City of Myrtle Creek	307	0.00481948%
2198	City of Carlton	45	0.00070602%
2199	City of Junction City	496	0.00779718%
2200	City of Wallowa	98	0.00153956%
2201	City of Coburg	436	0.00685514%
2202	City of Dallas	2,718	0.04273580%
2203	City of Rockaway Beach	437	0.00687354%
2204	City of Burns	240	0.00377162%
2205	City of Elgin	249	0.00392162%
2206	City of Weston	78	0.00122508%
2207	City of Mill City	117	0.00183455%
2208	City of Fairview	619	0.00973032%
2209	City of Monroe	46	0.00072096%
2210	City of Helix	50	0.00079313%
2211	City of Jefferson	194	0.00304736%
2212	Town of Lakeview	270	0.00425278%
2213	City of Stanfield	284	0.00447166%
2214	City of Yamhill	99	0.00155686%
2215	City of Powers	18	0.00028461%
2216	City of Brookings	608	0.00955562%
2217	City of Sutherlin	860	0.01351734%
2218	City of Prairie City	127	0.00200170%
2219	City of Sheridan	492	0.00773098%
2220	City of Garibaldi	84	0.00132461%
2221	City of Sisters	243	0.00381486%
2222	City of Jacksonville	530	0.00833447%
2223	City of Cannon Beach	407	0.00640307%
2224	City of Falls City	101	0.00158154%
2225	City of Echo	240	0.00377256%
2226	City of Hines	92	0.00144427%
2228	City of Turner	281	0.00442008%
2229	City of John Day	266	0.00418328%
2231	City of Banks	111	0.00174728%
2232	City of Joseph	63	0.00099534%
2233	City of Lafayette	194	0.00305821%
2234	City of Aumsville	342	0.00538099%
2235	City of Amity	52	0.00082364%

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		Fiscal Year Ended June 30, 2020	Proportionate Share June 30, 2020
2236	City of Creswell	553	0.00868921%
2237	City of Troutdale	630	0.00990973%
2238	City of Warrenton	1,135	0.01785125%
2240	City of Wilsonville	5,558	0.08739437%
2241	City of Bay City	33	0.00051245%
2242	City of Gaston	41	0.00064202%
2244	City of Lakeside	111	0.00175089%
2245	City of Dundee	395	0.00620903%
2246	City of Merrill	170	0.00267705%
2247	City of Malin	58	0.00091877%
2248	City of Fossil	29	0.00044877%
2249	City of Phoenix	500	0.00785882%
2250	City of Gold Beach	736	0.01157005%
2251	City of Rogue River	239	0.00375275%
2252	City of Dayton	251	0.00395323%
2253	Town of Butte Falls	-	0.00000000%
2254	City of Shady Cove	41	0.00064296%
2255	Town of Canyon City	23	0.00036009%
2256	City of Jordan Valley	25	0.00038823%
2257	City of Culver	93	0.00146880%
2258	City of Adair Village	-	0.00000000%
2260	City of Riddle	171	0.00268224%
2261	City of Waldport	264	0.00415230%
2262	City of Dufur	82	0.00128153%
2263	City of La Grande	1,285	0.02020706%
2264	City of Gervais	197	0.00309028%
2265	City of Westfir	19	0.00030301%
2266	City of Irrigon	173	0.00271526%
2267	City of Independence	1,921	0.03021349%
2268	City of Harrisburg	88	0.00138483%
2269	City of Durham	32	0.00050569%
2270	City of Lyons	13	0.00020017%
2271	City of Columbia City	174	0.00273963%
2272	City of Aurora	72	0.00113796%
2273	City of Silverton	1,184	0.01862363%
2274	City of Gold Hill	84	0.00132602%
2275	City of Toledo	1,016	0.01598274%
2276	City of Newport	1,470	0.02311762%
2278	City of Springfield	12,434	0.19551218%
2279	City of Keizer	2,520	0.03962524%
2280	City of Winston	346	0.00544829%
2281	City of Manzanita	282	0.00442920%
2282	City of Eagle Point	275	0.00432542%
2283	City of Maupin	316	0.00497027%
2284	City of Halsey	108	0.00169696%
2285	City of Veneta	420	0.00659978%
2286	City of Millersburg	136	0.00213645%
2287	City of King City	74	0.00116076%
2288	City of Tualatin	1,520	0.02390037%
2290	City of Molalla	1,289	0.02026147%

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		Fiscal Year Ended June 30, 2020	Proportionate Share June 30, 2020
2291	City of Florence	1,023	0.01608306%
2292	City of North Bend	2,959	0.04653085%
2293	City of Lowell	-	0.00000000%
2294	City of Depoe Bay	188	0.00295333%
2295	City of Tigard	2,194	0.03449269%
2296	City of Happy Valley	1,202	0.01889409%
2297	City of Rainier	543	0.00854235%
2298	City of Lincoln City	3,565	0.05605109%
2299	City of Dunes City	14	0.00022517%
2300	City of Yachats	159	0.00249402%
2301	City of Moro	28	0.00044075%
2302	City of Mt. Vernon	62	0.00097192%
2303	City of Woodburn	3,210	0.05046883%
2304	City of Gladstone	1,895	0.02979869%
2305	City of Elkton	35	0.00055790%
2306	City of Imbler	7	0.00010755%
2307	City of Yoncalla	86	0.00135842%
2308	City of North Powder	18	0.00028272%
2309	City of Gearhart	1,036	0.01628748%
2501	Port of The Dalles	145	0.00227828%
2507	Port of Astoria	591	0.00929947%
2508	Multnomah Drainage	1,022	0.01606624%
2510	Horsefly Irrigation District	22	0.00034122%
2511	Grants Pass Irrigation District	87	0.00136392%
2512	Port of Portland	36,791	0.57850632%
2513	Port of Coos Bay	361	0.00567755%
2515	Klamath County Fire District 1	1,992	0.03132504%
2518	Clackamas County Housing Authority	1,558	0.02449836%
2519	Home Forward	5,298	0.08330245%
2521	League of Oregon Cities	1,090	0.01713848%
2522	Lane Council of Governments	3,106	0.04884404%
2526	Clatskanie People's Utility District	336	0.00528209%
2527	Deschutes Valley Water District	1,022	0.01607001%
2528	Columbia River Fire & Rescue	2,413	0.03794431%
2529	East Fork Irrigation District	162	0.00254308%
2531	Oregon School Boards Association	1,953	0.03070377%
2533	Owyhee Irrigation District	223	0.00351295%
2536	Valley View Cemetery	22	0.00033917%
2538	Clackamas Vector Control	87	0.00137115%
2540	West Extension Irrigation District	150	0.00236634%
2541	Jackson County Vector Control District	117	0.00184555%
2542	Rainbow Water District	345	0.00542439%
2545	Council of Governments	2,805	0.04410853%
2549	Rogue River Fire District	709	0.01115352%
2550	Nyssa Road Assessment District 2	94	0.00148028%
2551	Sandy Fire Department	433	0.00681174%
2552	Winston-Dillard Fire District	476	0.00748584%
2553	Tangent Rural Fire Protection District	65	0.00102852%
2555	Monroe Fire Department	83	0.00130370%
2556	Jackson County Fire District 5	598	0.00939995%

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		Fiscal Year Ended June 30, 2020	Proportionate Share June 30, 2020
2557	Estacada Fire Department	268	0.00421284%
2559	Keizer Fire Department	1,170	0.01840412%
2561	Jefferson Rural Fire Protection District	305	0.00478803%
2562	Wy'East Fire District	25	0.00039829%
2563	Central Oregon Irrigation District	2,026	0.03185683%
2564	Illinois Valley Fire District	135	0.00212702%
2567	Charleston Rural Fire Protection District	146	0.00229086%
2568	Molalla Rural Fire Protection District 73	562	0.00884315%
2569	Central Oregon Intergovernmental Council	726	0.01142240%
2570	Port of St Helens	331	0.00520362%
2571	Crystal Springs Water District	146	0.00228945%
2572	Local Government Personnel Institute	-	0.00000000%
2575	Jefferson County Rural Fire Protection District 1	160	0.00252217%
2576	Depoe Bay Rural Fire Protection District	389	0.00610918%
2579	La Pine Rural Fire Protection District	1,277	0.02008410%
2580	Marion County Fire District 1	1,560	0.02452981%
2581	Port of Umatilla	142	0.00223913%
2582	Talent Irrigation District	400	0.00629080%
2585	Rogue River Valley Irrigation District	141	0.00221209%
2587	Tualatin Valley Irrigation District	34	0.00054013%
2588	Clatskanie Rural Fire Protection District	575	0.00904096%
2589	West Slope Water District	127	0.00199037%
2590	Redmond Fire & Rescue	2,062	0.03242432%
2592	Medford Irrigation District	116	0.00181741%
2594	Metro	22,624	0.35575269%
2595	Canby Fire District	963	0.01514936%
2596	Bend Parks & Recreation	4,176	0.06566473%
2597	Mapleton Water District	38	0.00059485%
2598	Marion County Housing Authority	338	0.00531888%
2599	South Suburban Sanitary District	273	0.00428941%
2600	Winston-Dillard Water District	151	0.00237688%
2601	Baker Valley Irrigation District	36	0.00056466%
2602	Aumsville Rural Fire Protection District	103	0.00162274%
2603	Corbett Water District	84	0.00132587%
2604	Netarts-Oceanside Sanitary District	231	0.00363796%
2605	Scio Fire District	113	0.00176976%
2606	West Valley Housing Authority	779	0.01224399%
2607	Hoodland Fire District 74	975	0.01533160%
2608	Gaston Rural Fire Protection District	50	0.00078417%
2610	Turner Fire District	219	0.00344628%
2612	Community Services Consortium	1,358	0.02135257%
2613	Polk Soil & Water Conservation District	81	0.00127854%
2617	Clean Water Services	6,314	0.09927985%
2618	Estacada Cemetery District	24	0.00037141%
2620	Jackson County Fire District 4	36	0.00057299%
2623	Evans Valley Fire District 6	35	0.00055098%
2624	Klamath Vector Control	32	0.00049579%
2625	Port of Newport	360	0.00566481%
2626	Tillamook Peoples Utility District	4,472	0.07032618%
2628	McKenzie Fire and Rescue	316	0.00496509%

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		Fiscal Year Ended June 30, 2020	Proportionate Share June 30, 2020
2630	Sheridan Fire District	190	0.00298556%
2631	Arch Cape Water-Sanitary District	61	0.00096044%
2633	Port of Cascade Locks	218	0.00342207%
2637	Northeast Oregon Housing Authority	275	0.00432275%
2638	North Douglas County Fire and EMS	199	0.00313243%
2641	Suburban East Salem Water District	224	0.00351751%
2642	Dexter Rural Fire Protection District	29	0.00046261%
2643	Sweet Home Cemetery	65	0.00102050%
2644	Lakeside Water District	181	0.00283933%
2645	Chiloquin Agency Lake Rural Fire Protection District	54	0.00084628%
2646	Keno Rural Fire Protection District	-	0.00000000%
2647	Crooked River Ranch Rural Fire Protection District	86	0.00134772%
2648	Black Butte Ranch Rural Fire Protection District	226	0.00356012%
2649	Colton Fire Department	177	0.00278618%
2651	Imbler Rural Fire Protection District	13	0.00020033%
2652	The Oregon Consortium	-	0.00000000%
2653	Umatilla Fire Department	85	0.00132996%
2657	Mid-Willamette Valley Senior Service Agency	5,998	0.09431398%
2659	Silverton Fire District	435	0.00684696%
2660	Tualatin Valley Fire & Rescue	15,977	0.25122394%
2663	Metropolitan Area Communications Commission	147	0.00231602%
2664	Applegate Valley Rural Fire Protection District 9	130	0.00204352%
2669	Roseburg Urban Sanitary Authority	585	0.00919962%
2671	Columbia 911 Communications District	538	0.00845335%
2672	Rockwood Water People's Utility District	535	0.00841152%
2673	Port Orford Library	46	0.00073023%
2674	Nestucca Rural Fire District	146	0.00229369%
2675	Salmon Harbor-Douglas County	183	0.00287015%
2676	Woodburn Fire District	2,532	0.03981361%
2678	Central Oregon Regional Housing Authority	212	0.00332945%
2679	Columbia River Public Utility District	1,356	0.02132112%
2681	Cloverdale Rural Fire Protection District	98	0.00153406%
2684	Parkdale Fire District	44	0.00069014%
2685	Oregon Community College Association	346	0.00544169%
2686	Weston Cemetery	7	0.00011604%
2687	Columbia Drainage Vector Control District	187	0.00293556%
2688	Polk County Fire District 1	716	0.01126076%
2689	Redmond Area Park & Recreation District	394	0.00619912%
2692	Siuslaw Public Library	209	0.00328715%
2693	City-County Insurance Services	3,493	0.05492602%
2694	Philomath Fire Department	141	0.00222341%
2695	Washington County Consolidated Communications Agency	2,371	0.03727997%
2696	Stayton Fire District	356	0.00560034%
2698	Halsey Shedd Rural Fire Protection District	51	0.00079926%
2699	Chetco Library Board	83	0.00130260%
2700	Lowell Rural Fire Protection District	41	0.00064454%
2701	Sisters-Camp Sherman Rural Fire Protection District	323	0.00507610%
2702	Banks Fire District 13	166	0.00260834%
2705	Lebanon Fire District	686	0.01078101%
2707	Clatskanie Library	54	0.00085351%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2020	Proportionate Share June 30, 2020
2709	Scappoose Public Library	54	0.00084785%
2710	Klamath County Emergency Communications District	254	0.00399128%
2712	Jefferson County Emergency Medical Services District	291	0.00457701%
2713	Port of Tillamook Bay	70	0.00110683%
2714	Winchester Bay Sanitary District	85	0.00133640%
2715	Jackson County Fire District 3	2,868	0.04509334%
2716	Neskowin Water District	65	0.00102726%
2717	Ice Fountain Water District	92	0.00144962%
2718	Curry Library	131	0.00206695%
2721	Klamath Housing Authority	267	0.00419853%
2722	Tillamook 9-1-1	322	0.00506352%
2724	Nehalem Bay Wastewater Agency	139	0.00217828%
2725	West Valley Fire District	739	0.01162288%
2726	Yamhill Communications Agency	288	0.00453487%
2728	Baker County Library District	56	0.00087317%
2729	Douglas County Fire District 2	2,414	0.03795060%
2731	Canby Utility Board	557	0.00875982%
2732	Umatilla County Special Library District	70	0.00110007%
2733	Wiard Memorial Park District	-	0.00000000%
2734	Seal Rock Water District	202	0.00317142%
2739	Scappoose Rural Fire Protection District	1,060	0.01666140%
2740	Neskowin Regional Sanitary Authority	43	0.00067331%
2741	Port of Garibaldi	1,059	0.01665731%
2742	Amity Fire District	189	0.00296968%
2743	Douglas Soil & Water Conservation District	252	0.00395748%
2745	Clackamas County Fire District	10,567	0.16615330%
2747	Salem Housing Authority	1,040	0.01635840%
2749	Black Butte Ranch Police	328	0.00516242%
2752	Mist-Birkenfeld Rural Fire Protection District	63	0.00098292%
2753	Linn-Benton Housing Authority	751	0.01181503%
2754	Western Lane Ambulance District	731	0.01149505%
2757	City of Stayton	484	0.00760424%
2758	Mohawk Valley Rural Fire District	55	0.00086436%
2760	Knappa Svensen Burnside Rural Fire Protection District	55	0.00086468%
2761	Clackamas River Water	1,732	0.02723705%
2763	Junction City Fire Department	48	0.00075807%
2765	Green Sanitary	226	0.00355211%
2766	Southwest Lincoln County Water District	206	0.00324139%
2767	Springfield Utility Board	-	0.00000000%
2768	Lake County Library District	162	0.00253978%
2771	Harbor Water Public Utility District	136	0.00213252%
2772	Umatilla County Soil & Water District	-	0.00000000%
2773	Housing Authority of Jackson County	747	0.01174365%
2774	Oregon Trail Library District	42	0.00065995%
2776	Rainier Cemetery District	16	0.00025583%
2777	City of Newberg	3,432	0.05397329%
2778	Mulino Water District 23	55	0.00087238%
2779	Brownsville Rural Fire Protection District	92	0.00145292%
2780	Nehalem Bay Health District	26	0.00040443%
2781	North Bend Coos-Curry Housing Authority	-	0.00000000%

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		Fiscal Year Ended June 30, 2020	Proportionate Share June 30, 2020
2782	Millington Rural Fire Protection District	-	0.00000000%
2783	Tillamook Fire District	170	0.00267689%
2784	Eisenschmidt Pool	139	0.00218551%
2785	Fern Ridge Community Library	16	0.00024624%
2786	Seal Rock Rural Fire Protection District	59	0.00092128%
2788	Port of Hood River	227	0.00357648%
2789	Farmers Irrigation District	190	0.00298053%
2790	Silver Falls Library District	273	0.00429492%
2792	North Wasco County Parks and Recreation District	142	0.00223960%
2793	North Lincoln Fire & Rescue District 1	548	0.00861468%
2794	Siuslaw Rural Fire Protection District 1	219	0.00343622%
2796	West Side Rural Fire Protection District	55	0.00087207%
2797	Vernonia Fire	55	0.00086106%
2798	Fairview Water District	29	0.00045946%
2799	Sublimity Fire District	60	0.00094707%
2801	Coburg Rural Fire Protection District	115	0.00180907%
2802	Rural Road Assessment District 3	56	0.00087301%
2803	Southwestern Polk County Rural Fire Protection District	-	0.00000000%
2804	Aurora Rural Fire Protection District	50	0.00079329%
2806	Multnomah County Rural Fire Protection District 14	8	0.00012642%
2809	Juntura Road District 4	75	0.00117303%
2810	Sutherlin Water Control District	28	0.00044217%
2811	North Wasco County Parks and Recreation District	2,505	0.03938701%
2815	Hermiston Rural Fire Protection District	19	0.00029923%
2816	Odell Sanitary District	201	0.00315585%
2817	Wickiup Water District	-	0.00000000%
2818	Netarts Water District	118	0.00184854%
2819	Harrisburg Fire and Rescue	55	0.00086420%
2820	Central Oregon Coast Fire & Rescue District	87	0.00136785%
2821	Tillamook County Soil and Water Conservation District	225	0.00353308%
2822	Deschutes County Rural Fire Protection District 2	-	0.00000000%
2823	Lyons Fire District	39	0.00061828%
2824	Glide Fire Department	39	0.00061356%
2825	Northern Oregon Corrections	1,716	0.02699002%
2826	Wasco County Soil-Water Conservation District	193	0.00302927%
2828	Deschutes Public Library District	2,424	0.03812090%
2829	Hubbard Rural Fire Protection District	-	0.00000000%
2830	Netarts-Oceanside Rural Fire Protection District	136	0.00213221%
2833	Boardman Rural Fire Protection District	60	0.00093559%
2834	Crescent Rural Fire Protection District	-	0.00000000%
2835	North Clackamas County Water Commission	116	0.00183014%
2837	NORCOM	754	0.01186048%
2838	High Desert Parks & Recreation District	37	0.00057582%
2839	North Morrow Vector Control District	105	0.00164365%
2840	Cannon Beach Rural Fire Protection District	73	0.00115101%
2841	Jefferson County Soil & Water Conservation District	62	0.00096783%
2842	Tualatin Valley Water District	3,298	0.05185162%
2843	Yachats Rural Fire Protection District	242	0.00380621%
2844	Crook County Rural Fire Protection District 1	893	0.01403561%
2845	Sunrise Water Authority	211	0.00331404%

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		Fiscal Year Ended June 30, 2020	Proportionate Share June 30, 2020
2846	Jefferson County Library District	35	0.00054956%
2847	Sweet Home Fire and Ambulance District	584	0.00918547%
2849	Lebanon Aquatic District	123	0.00193502%
2850	Lake County 4-H & Extension Service	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	15	0.00024310%
2852	Ochoco Irrigation District	59	0.00093512%
2853	Mill City Rural Fire Protection District	51	0.00079533%
2855	Harney Hospital	2,405	0.03781396%
2857	Sunriver Service District	859	0.01351372%
2858	Nesika Beach-Ophir Water District	41	0.00064234%
2859	South Lane County Fire and Rescue	979	0.01539073%
2860	Coos County Airport District	110	0.00172416%
2861	Mt Angel Fire District	56	0.00087615%
2864	Tri-City Water and Sanitary Authority	152	0.00238883%
2865	Tri-County Cooperative Weed Management Area	53	0.00083732%
2867	West Multnomah Soil and Water Conservation District	227	0.00357664%
2869	Nehalem Bay Fire & Rescue	105	0.00165403%
2870	Clackamas River Water Providers	112	0.00175482%
2873	Mosier Fire District	26	0.00040757%
2874	Umatilla-Morrow Radio and Data District	105	0.00164837%
2876	Oregon Municipal Electric Utilities Association	40	0.00063416%
2877	Mid-Columbia Fire and Rescue V1-801	721	0.01133828%
2878	Yamhill Fire Protection District	23	0.00036889%
2879	LaGrande Rural Fire Protection District	25	0.00039657%
2880	Oregon Health & Science University	135,077	2.12398453%
2881	Lake Chinook Fire and Rescue District	14	0.00021259%
2883	Lane Fire Authority	834	0.01311732%
2884	North Central Public Health District	356	0.00560412%
2885	Siletz Rural Fire Protection District	64	0.00100431%
2886	Idanha-Detroit Rural Fire Protection District	-	0.00000000%
2887	Umatilla County Fire District #1	1,816	0.02855930%
2888	Oak Lodge Water Services District	1,503	0.02363416%
2889	Mid-Valley Behavioral Care Network	312	0.00491241%
2890	Central Cascades Fire and EMS	-	0.00000000%
2891	Grant County Emergency Communications Agency	106	0.00166158%
2892	Lake Health District	159	0.00250723%
2893	Pleasant Hill Goshen Fire and Rescue	191	0.00299610%
2894	Greater Toledo Pool Recreation District	-	0.00000000%
2895	Western Lane Fire and EMS Authority	23	0.00036056%
2900	Clatsop Community College	3,657	0.05750668%
2901	Blue Mountain Community College	8,031	0.12628481%
2902	Treasure Valley Community College	4,195	0.06595909%
2903	Umpqua Community College	5,054	0.07947784%
2904	Lane Community College	19,909	0.31305054%
2905	Mt Hood Community College	42,379	0.66637037%
2906	Klamath Community College	4,797	0.07543011%
2908	Clackamas Community College	17,064	0.26831870%
2910	Linn-Benton Community College	14,361	0.22581105%
2918	Portland Community College	41,931	0.65933032%
2919	Chemeketa Community College	29,150	0.45836702%

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		Fiscal Year Ended June 30, 2020	Proportionate Share June 30, 2020
2922	Rogue Community College	11,551	0.18163522%
2995	Oregon Coast Community College	2,980	0.04685948%
2996	Columbia Gorge Community College	2,836	0.04459661%
2997	Tillamook Bay Community College	288	0.00453204%
2998	Southwestern Community College	6,115	0.09616126%
2999	Central Oregon Community College	9,505	0.14945777%
3003	Baker School District 5J	10,308	0.16208166%
3008	Huntington School District 16J	60	0.00093575%
3016	Burnt River High School	20	0.00031842%
3027	Pine-Eagle School District 61	1,221	0.01919631%
3037	Alsea School	997	0.01568430%
3039	Corvallis School District 509J	40,401	0.63528151%
3043	Philomath School District 17J	8,692	0.13668136%
3075	West Linn School District	34,543	0.54315557%
3116	Colton School District 53	2,916	0.04584920%
3122	Oregon City School District 62	30,187	0.47466425%
3160	Gladstone School District 115	9,669	0.15204017%
3179	Clatsop County School District 1C	10,613	0.16688495%
3186	Jewell School District 8	1,972	0.03101228%
3187	Seaside Schools	10,128	0.15924973%
3195	Warrenton-Hammond School District	5,409	0.08505146%
3230	Vernonia School District	3,257	0.05120944%
3241	Coquille School District 8	6,173	0.09706697%
3242	Coos Bay School District 9	11,658	0.18330797%
3245	North Bend Public Schools	10,734	0.16877956%
3252	Powers School District	857	0.01347174%
3257	Myrtle Point School District 41	3,311	0.05205949%
3264	Bandon School District	3,412	0.05365000%
3274	Crook County School District	16,412	0.25806901%
3275	Port Orford-Langlois School District 2CJ	1,353	0.02127364%
3283	Brookings-Harbor School District 17C	7,627	0.11993002%
3288	Central Curry School District 1	2,522	0.03965354%
3291	Bend-La Pine Public Schools	99,696	1.56763947%
3296	Sisters School District	5,518	0.08676650%
3307	Oakland School District	2,886	0.04537653%
3310	Roseburg Public Schools	25,912	0.40745225%
3316	Glide School District 12	3,912	0.06150881%
3318	Days Creek School District 15	1,080	0.01698233%
3319	South Umpqua School District	5,630	0.08851991%
3320	Camas Valley School District 21	1,245	0.01956928%
3321	North Douglas School District 22	1,918	0.03016207%
3324	Yoncalla School District 32	1,295	0.02036147%
3325	Elkton School District 34	1,223	0.01923703%
3335	Riddle School District	2,051	0.03225167%
3338	Glendale 77	1,763	0.02772325%
3349	Winston-Dillard Schools	6,613	0.10397699%
3353	Sutherlin School District 130	1,867	0.02935951%
3361	Arlington Public Schools	790	0.01242293%
3364	Condon Admin School District 25J	775	0.01218974%
3370	Prairie City School District 4	1,246	0.01959680%

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3372	Monument School District 8	709	0.01114974%
3375	Dayville School District 16J	454	0.00714321%
3376	Long Creek Schools	434	0.00682904%
3394	Crane Elementary School	211	0.00331671%
3395	Pine Creek School	-	0.00000000%
3396	Diamond School District 7	9	0.00013397%
3397	Suntex School District	-	0.00000000%
3398	Drewsey School	1	0.00002091%
3399	Frenchglen School District	48	0.00075571%
3405	Fields-Trout Creek 33	41	0.00063683%
3407	Crane Union High School	144	0.00227168%
3409	Hood River County School District	29,195	0.45906895%
3414	Phoenix-Talent School District	13,032	0.20491716%
3415	Ashland Public Schools	15,354	0.24142223%
3416	Central Point School District 6	15,652	0.24611796%
3417	Eagle Point School District 9	20,520	0.32266622%
3424	Rogue River School District	3,058	0.04808991%
3432	Prospect School District	344	0.00540646%
3439	Butte Falls School District	1,404	0.02207651%
3440	Pinehurst School	56	0.00087961%
3445	Culver School District 4	3,541	0.05567654%
3446	Ashwood School	-	0.00000000%
3447	Madras School District	19,610	0.30835103%
3451	Black Butte School District	147	0.00231634%
3454	Grants Pass School District	38,486	0.60517054%
3456	Klamath County School District	44,532	0.70022875%
3457	Klamath Falls City Schools	16,943	0.26641937%
3461	Lake County School District 7	4,244	0.06673901%
3462	Paisley School District	805	0.01265675%
3463	North Lake School District 14	1,397	0.02196346%
3464	Plush School District	51	0.00080807%
3465	Adel School District 21	69	0.00109110%
3470	Pleasant Hill School District	4,441	0.06983275%
3473	Eugene School District 4J	56,595	0.88991635%
3487	Springfield School District 19	58,651	0.92223548%
3494	Fern Ridge School District	6,688	0.10515615%
3498	Mapleton School District	1,368	0.02150871%
3502	Creswell School District 40	7,158	0.11254812%
3506	South Lane School District	16,245	0.25544244%
3510	Bethel School District	32,030	0.50365204%
3517	Crow-Applegate-Lorane District 66	1,419	0.02231521%
3519	McKenzie School District	1,355	0.02130650%
3520	Junction City School District 69	9,598	0.15092673%
3522	Lowell School District	1,819	0.02860852%
3524	Oakridge School District	3,335	0.05243247%
3527	Marcola School District 79	1,967	0.03093618%
3533	Triangle Lake Schools	1,686	0.02651641%
3537	Siuslaw School District 97J	7,165	0.11266856%
3579	Lincoln County School District	27,145	0.42682656%
3615	Central Linn School District 552C	3,345	0.05260229%

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3618	Sweet Home School District 55	12,061	0.18965254%
3647	Scio School District 95C	2,899	0.04558692%
3665	Santiam Canyon School District	3,595	0.05653288%
3684	Ontario School District 8C	14,099	0.22168942%
3687	Juntura Grade School	-	0.00000000%
3694	Nyssa School District 26	6,479	0.10187435%
3696	Annex Elementary School	45	0.00070963%
3707	Adrian School District 61	1,750	0.02751238%
3709	Harper School District 66	283	0.00445719%
3712	W W Jones School	-	0.00000000%
3729	Jefferson School District 14CJ	4,687	0.07369321%
3730	North Marion School District 15	10,933	0.17191796%
3735	Salem-Keizer Public Schools	255,677	4.02031999%
3750	St Paul School District	2,387	0.03752746%
3780	Mt Angel School District 91	1,117	0.01756869%
3786	Woodburn School District	35,124	0.55230267%
3809	Morrow County Schools	13,261	0.20851125%
3818	Portland Public Schools	186,203	2.92790345%
3820	Parkrose School District	17,683	0.27805530%
3824	Reynolds School District	67,142	1.05576051%
3842	Corbett School District 39	2,859	0.04495324%
3843	David Douglas School District	75,706	1.19042257%
3847	Riverdale School	4,465	0.07020526%
3850	Dallas School District	15,815	0.24868573%
3859	Central School District 13J	10,865	0.17084195%
3865	Perrydale School District 21	973	0.01530660%
3887	Falls City School District	732	0.01150998%
3902	Tillamook Public Schools	11,050	0.17375125%
3920	Neah-Kah-Nie School District	6,085	0.09568717%
3927	Echo School District	198	0.00311953%
3928	Umatilla School District 6R	1,461	0.02297971%
3931	Pendleton School District 16R	11,509	0.18097701%
3935	Athena-Weston School District 29RJ	3,478	0.05469031%
3942	Stanfield School District	2,437	0.03832201%
3944	Ukiah School	183	0.00288115%
3957	Helix School District	178	0.00279970%
3958	Pilot Rock School District 2R	1,705	0.02680448%
3965	La Grande Public Schools	15,096	0.23736570%
3966	Union County School District	2,032	0.03195008%
3967	North Powder School District	1,713	0.02693578%
3969	Imbler School District	1,917	0.03013754%
3970	Cove School District	1,760	0.02766774%
3973	Elgin School District 23	590	0.00928343%
3986	Joseph School District 6	1,702	0.02676878%
3990	Wallowa School	1,216	0.01912350%
3993	Enterprise School District 21	2,529	0.03977414%
4003	Troy School District 54	53	0.00082804%
4012	Dufur Schools	479	0.00752845%
4034	Gaston Public Schools	3,159	0.04966626%
4035	Banks School District	3,140	0.04936671%

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4062	Beaverton School District	162,541	2.55584064%
4109	Spray School District 1	55	0.00086468%
4114	Fossil School District 21J	225	0.00354471%
4135	Newberg School District 29JT	29,854	0.46943122%
4142	McMinnville Schools	40,706	0.64007222%
4144	Sheridan School District 48J	3,889	0.06115863%
4166	Yamhill-Carlton School District 1	5,170	0.08129541%
4219	Grant County Education Service District	550	0.00865305%
4220	Jefferson County Education Service District	926	0.01456693%
4223	InterMountain Education Service District	6,793	0.10681474%
4224	Wallowa County Region 18	1,056	0.01659945%
4226	North Central Education Service District	370	0.00582190%
4232	South Coast Education Service District Region 7	4,056	0.06377122%
4237	Douglas Education Service District	7,560	0.11887240%
4238	Multnomah Education Service District	22,843	0.35918183%
4252	High Desert Education Service District	12,275	0.19301847%
4254	Willamette Education Service District	14,104	0.22176977%
4258	Hermiston School District 8R	22,233	0.34959760%
4259	Clackamas Education Service District	13,254	0.20841061%
4260	Greater Albany School District 8J	54,712	0.86030400%
4268	Lake Oswego School District	45,352	0.71312592%
4270	Silver Falls School District	22,460	0.35316432%
4271	Malheur Education Service District Region 14	366	0.00575727%
4272	Linn-Benton-Lincoln Education Service District	12,039	0.18930834%
4273	Double O School District	-	0.00000000%
4276	Lane County Education Service District	7,585	0.11927086%
4277	Mitchell School	146	0.00229700%
4279	St Helens School District 502	3,640	0.05724000%
4280	Northwest Regional Education Service District	22,258	0.34999149%
4286	Southern Oregon Education Service District	9,350	0.14701737%
4288	Medford School District 549C	37,786	0.59415446%
4291	Dayton Public Schools	6,008	0.09446398%
4293	Lake County Education Service District	382	0.00599911%
4294	Harney Education Service District Region XVII	821	0.01291730%
4295	Wasco County Education Service District	2,565	0.04033094%
4306	Amity School District	4,827	0.07589979%
4309	Scappoose School District	10,692	0.16812197%
4311	Redmond School District 2J	41,091	0.64611819%
4312	Reedsport School District	2,698	0.04241692%
4313	Forest Grove School District	19,776	0.31096063%
4314	Willamina School District 30J	2,589	0.04071288%
4315	John Day School District	4,086	0.06425112%
4316	Tigard-Tualatin School District 23J	81,126	1.27564086%
4317	Sherwood School District 88J	28,004	0.44033541%
4320	Rainier School District 13	5,037	0.07920990%
4321	North Clackamas School District 12	107,011	1.68266399%
4323	Estacada School District 108	9,933	0.15618743%
4324	Centennial School District 28	54,613	0.85875013%
4326	Harney County School District 3	4,664	0.07333674%
4327	Jordan Valley School District 3	-	0.00000000%

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, 2020

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2020	Proportionate Share June 30, 2020
4329	Gervais School District 1	6,435	0.10118232%
4330	Vale School District 84	5,297	0.08329868%
4331	Molalla River School District	17,385	0.27336618%
4332	Gresham-Barlow School District 10	70,664	1.11113782%
4333	Canby School District	30,337	0.47702965%
4334	Cascade School District 5	13,456	0.21157842%
4335	Milton-Freewater Unified School District 7	10,402	0.16357075%
4336	Nestucca Valley School District 101	3,165	0.04976029%
4337	Sherman County School District	1,129	0.01775770%
4338	Three Rivers U J School District	35,544	0.55890575%
4339	Lebanon Community School District	22,916	0.36034055%
4340	Monroe School District 1J	2,308	0.03628761%
4341	Hillsboro School District 1J	138,307	2.17476548%
4342	North Santiam School District 29J	10,784	0.16956734%
4343	Harrisburg Sschool District 7	491	0.00771730%
4344	South Wasco County School District 1	2,104	0.03308128%
4345	Oregon Trail School District 46	21,742	0.34187715%
4346	Knappa School District 4	2,160	0.03396828%
4347	Clatskanie School District 6J	2,163	0.03401325%
4348	Lourdes Charter School	92	0.00144144%
4350	Ridgeline Montessori	442	0.00695514%
4351	The Village School	194	0.00305821%
4352	Armadillo Technical Institute	15	0.00023162%
4354	Opal Charter School	70	0.00109629%
4355	Three Rivers Charter School	432	0.00678878%
4360	Luckiamute Valley Charter School	96	0.00151456%
4362	Kings Valley Charter School	27	0.00042550%
4363	Multisensory Learning Academy	847	0.01331811%
4365	Mitch Charter School	301	0.00473551%
4366	Sand Ridge Charter School	23	0.00035883%
4367	Arthur Academy Charter School	1,520	0.02390524%
4369	Trillium Charter School	1,232	0.01937619%
4370	Howard Street Charter School, Inc.	183	0.00287974%
4371	The Lighthouse School	1,233	0.01939537%
4373	Sheridan Japanese School Foundation	30	0.00047927%
4374	Ione School District	1,325	0.02083556%
4375	Eddyville Charter School	940	0.01477402%
4376	Four Rivers Community School	666	0.01047077%
4378	Mosier Community School	928	0.01458502%
4379	Siletz Valley School	564	0.00886910%
4380	The Emerson School	174	0.00273617%
4381	North Wasco County School District 21	16,262	0.25571022%
4382	Self Enhancement Inc	-	0.00000000%
4383	City View Charter School	251	0.00394946%
4386	Nixyaawii Community School	96	0.00150701%
4388	West Lane Tech	149	0.00234323%
4390	Oregon Connections Academy	4,279	0.06728841%
4392	Eagleridge High School	585	0.00920575%
4393	Cascade Heights Public Charter School	339	0.00533067%
4395	Siletz Valley Early College Academy	201	0.00316089%

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2020	Proportionate Share June 30, 2020
4396	Sweet Home Charter School	-	0.00000000%
4397	Springwater Environmental Sciences School	395	0.00620463%
4400	Phoenix School	206	0.00324014%
4401	Ballston Community School	76	0.00119001%
4402	Sage Community School	-	0.00000000%
4403	Portland Village School	1,371	0.02156013%
4404	Alliance Charter Academy	793	0.01247671%
4405	Forest Grove Community School	293	0.00461145%
4407	Madrone Trail Public Charter School	166	0.00260645%
4408	Muddy Creek Charter School	261	0.00410764%
4409	Southwest Charter School	231	0.00363277%
4410	Ace Academy	-	0.00000000%
4411	Sherwood Charter School	465	0.00731287%
4412	Estacada Web Academy	1,454	0.02286257%
4413	Marcola Early College Academy	240	0.00377146%
4414	Marcola Web Academy	231	0.00363529%
4418	Lewis and Clark Montessori Charter School	619	0.00972544%
4419	Silvies River Web Academy	645	0.01014323%
4420	Oregon Virtual Academy	920	0.01446834%
4422	Redmond Proficiency Academy	2,678	0.04210888%
4423	Molalla River Academy	672	0.01057266%
4424	The Ivy School	570	0.00896910%
4429	Clackamas Web Academy	11	0.00016715%
4430	Clackamas Charter Alliance 2	58	0.00091719%
4432	Renaissance Public Academy	118	0.00186222%
4433	Powell Butte Community Charter School	812	0.01276556%
4434	Logos Public Charter School	924	0.01452322%
4435	Sunny Wolf Charter School	58	0.00091782%
4436	Academy of Arts & Academics	-	0.00000000%
4437	Center for Advance Learning	867	0.01362898%
4440	Sheridan Allprep Academy	541	0.00851011%
4441	Baker Web Academy	848	0.01332802%
4443	Knova Learning Oreogn	384	0.00603701%
4444	Bennett Pearson Academy, Inc.	631	0.00991853%
4446	Coburg Community Charter School	674	0.01060364%
4447	Arco Iris Spanish Immersion Charter School	822	0.01292973%
4448	Gresham Barlow Web Academy	1,439	0.02262639%
4449	Mosier Middle School	-	0.00000000%
4450	Sauvie Island Academy	1,069	0.01681534%
4451	River's Edge Academy Charter School	69	0.00109032%
4452	South Columbia Family School	-	0.00000000%
4453	Woodland Educational Initiative	214	0.00336294%
4454	Le Monde Immersion Charter School	319	0.00500833%
4455	Hope Chinese Charter School	325	0.00510283%
4456	Insight School of Oregon Charter	776	0.01220390%
4457	Oregon Virtual Education East	44	0.00068652%
4458	Oregon Virtual Education West	44	0.00068652%
4459	Crater Lake Charter Academy	695	0.01092253%
4460	Kairos PDX	-	0.00000000%
4461	Mountain View Academy	-	0.00000000%

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, 2020

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2020	Proportionate Share June 30, 2020
4462	Bend International School	669	0.01052659%
4463	Dallas Community School-Community Innovation Partners	357	0.00560852%
4464	The Valley School of Southern Oregon	23	0.00035631%
4465	Bridge Educational Foundation	52	0.00081499%
4467	Cannon Beach Academy	97	0.00151928%
4468	Frontier Charter Academy	436	0.00685781%
4469	Desert Sky Montessori	95	0.00148720%
4470	Oregon Family School	209	0.00328998%
4471	Wahtonka Community School	170	0.00267469%
4472	Valley Inquiry Charter School	122	0.00192417%
4479	Harmony Academy	16	0.00024687%
Total		\$ 6,359,609	100%

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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	\$ (33,584,918)	\$ 3,734,910	\$ 13,961,742	\$ 17,696,652	\$ 3,433,355	\$ 1,785,204	\$ 133,396	\$ 5,351,955	\$ (5,401,796)	\$ 7,367,869	\$ 1,966,073
2000	Lake County	(39,423)	4,384	19,418	23,802	4,030	2,096	809	6,935	(6,341)	8,999	2,658
2001	Clackamas County	(2,568,805)	285,672	159,961	445,633	262,607	136,545	-	399,152	(413,167)	86,465	(326,702)
2002	Curry County	(57,673)	6,414	15,552	21,966	5,896	3,066	-	8,962	(9,276)	8,132	(1,144)
2003	Douglas County	(267,980)	29,802	108,090	137,892	27,395	14,244	-	41,639	(43,102)	56,420	13,318
2004	Harney County	(66,110)	7,352	10,527	17,879	6,758	3,514	437	10,709	(10,633)	4,808	(5,825)
2005	Jackson County	(286,958)	31,912	322,626	354,538	29,335	15,253	-	44,588	(46,154)	173,235	127,081
2006	Jefferson County	(80,670)	8,971	21,832	30,803	8,247	4,288	789	13,324	(12,975)	10,622	(2,353)
2007	Klamath County	(39,394)	4,381	16,030	20,411	4,027	2,094	25	6,146	(6,336)	8,189	1,853
2008	Lane County	(565,698)	62,910	655,271	718,181	57,831	30,070	20,146	108,047	(90,987)	325,044	234,057
2009	Marion County	(953,923)	106,084	345,223	451,307	97,519	50,706	197	148,422	(153,429)	180,463	27,034
2011	Washington County	(1,689,035)	187,834	558,486	746,320	172,668	89,781	19,467	281,916	(271,665)	272,647	982
2012	Grant County	(57,633)	6,409	4,432	10,841	5,892	3,063	200	9,155	(9,270)	1,954	(7,316)
2013	Umatilla County	(271,618)	30,206	19,992	50,198	27,767	14,438	1,165	43,370	(43,687)	9,270	(34,417)
2014	Linn County	(290,217)	32,274	230,947	263,221	29,669	15,426	7	45,102	(46,679)	122,090	75,411
2015	Yamhill County	(342,316)	38,068	115,002	153,070	34,995	18,196	3,823	57,014	(55,058)	55,975	917
2016	Sherman County	(47,826)	5,319	1,321	6,640	4,889	2,542	272	7,703	(7,692)	416	(7,276)
2017	Columbia County	(181,232)	20,154	18,216	38,370	18,527	9,633	1,623	29,783	(29,149)	8,174	(20,975)
2018	Coos County	(289,025)	32,142	14,091	46,233	29,547	15,363	812	45,722	(46,487)	6,260	(40,227)
2020	Wasco County	(105,491)	11,731	10,286	22,017	10,784	5,607	2	16,393	(16,967)	5,726	(11,241)
2021	Baker County	(75,016)	8,342	16,563	24,905	7,669	3,987	527	12,183	(12,066)	8,106	(3,960)
2022	Gilliam County	(24,831)	2,761	8,764	11,525	2,538	1,320	147	4,005	(3,994)	4,400	406
2027	Deschutes County	(1,204,828)	133,986	67,292	201,278	123,168	64,043	7,410	194,621	(193,785)	26,726	(167,059)
2035	Hood River County	(100,144)	11,137	21,157	32,294	10,238	5,323	39	15,600	(16,107)	11,262	(4,845)
2036	Clatsop County	(395,567)	43,990	319	44,309	40,438	21,026	57,711	119,175	(63,623)	(33,954)	(97,577)
2037	Polk County	(310,294)	34,507	30,217	64,724	31,721	16,494	1,913	50,128	(49,908)	13,920	(35,988)
2038	Multnomah County	(24,424,744)	2,716,226	390,467	3,106,693	2,496,919	1,298,295	10,154,456	13,949,670	(3,928,480)	(4,995,407)	(8,923,887)
2039	Malheur County	(137,592)	15,301	7,234	22,535	14,066	7,314	33	21,413	(22,130)	3,478	(18,652)
2040	Benton County	(316,828)	35,234	124,543	159,777	32,389	16,841	284	49,514	(50,959)	65,292	14,333
2042	Josephine County	(118,403)	13,167	117,123	130,290	12,104	6,294	6,010	24,408	(19,044)	55,709	36,665
2043	Lincoln County	(53,904)	5,995	18,591	24,586	5,511	2,865	19	8,395	(8,670)	9,670	1,000
2044	Crook County	(20,600)	2,291	7,558	9,849	2,106	1,095	66	3,267	(3,313)	3,952	639
2050	Wallowa County	(967)	107	2,653	2,760	99	51	11	161	(155)	1,383	1,228
2099	State Judiciary	(639,346)	71,100	24,396	95,496	65,360	33,984	40,297	139,641	(102,833)	(2,150)	(104,983)
2100	City of Roseburg	(216,672)	24,096	774	24,870	22,150	11,517	2,711	36,378	(34,850)	(944)	(35,794)
2101	City of Salem	(1,126,686)	125,296	294,902	420,198	115,180	59,889	525	175,594	(181,216)	154,187	(27,029)
2102	City of Medford	(508,386)	56,537	135,129	191,666	51,972	27,023	1,725	80,720	(81,769)	68,226	(13,543)
2103	City of Albany	(540,871)	60,149	33,916	94,065	55,293	28,750	3,850	87,893	(86,994)	12,627	(74,367)
2104	City of Ashland	(231,380)	25,731	69,059	94,790	23,654	12,299	2,806	38,759	(37,215)	33,697	(3,518)
2105	City of Astoria	(57,123)	6,353	32,954	39,307	5,840	3,036	-	8,876	(9,188)	17,427	8,239
2106	City of Beaverton	(774,397)	86,119	11,652	97,771	79,166	41,163	168	120,497	(124,554)	9,128	(115,426)
2107	City of Bend	(629,922)	70,052	162,773	232,825	64,396	33,483	6,198	104,077	(101,317)	79,231	(22,086)
2109	City of Canby	(78,733)	8,756	24,453	33,209	8,049	4,185	1,252	13,486	(12,664)	11,565	(1,099)
2110	City of Coquille	(22,366)	2,487	4,325	6,812	2,286	1,189	240	3,715	(3,597)	1,960	(1,637)
2111	City of Eugene	(1,369,024)	152,246	378,003	530,249	139,954	72,770	6,156	218,880	(220,194)	190,804	(29,390)
2112	City of Forest Grove	(14,430)	1,605	1,403	3,008	1,475	767	98	2,340	(2,321)	618	(1,703)
2113	City of Grants Pass	(171,846)	19,111	68,369	87,480	17,568	9,134	765	27,467	(27,640)	37,472	9,832
2114	City of Gresham	(614,469)	68,334	186,108	254,442	62,817	32,662	7,996	103,475	(98,831)	89,406	(9,425)
2115	City of Hillsboro	(1,138,348)	126,593	78,961	205,554	116,372	60,509	6,603	183,484	(183,092)	34,174	(148,918)
2117	City of McMinnville	(235,748)	26,217	17,839	44,056	24,100	12,531	731	37,362	(37,918)	10,710	(27,208)
2118	City of Ontario	(54,527)	6,064	1,386	7,450	5,574	2,898	38	8,510	(8,770)	467	(8,303)
2119	City of Oregon City	(280,896)	31,238	-	31,238	28,716	14,931	2,095	45,742	(45,179)	(1,527)	(46,706)
2120	City of Lake Oswego	(522,940)	58,155	2,786	60,941	53,460	27,797	434	81,691	(84,110)	307	(83,803)
2121	City of Portland	(2,439,130)	271,251	2,831,820	3,103,071	249,350	129,652	70,714	449,716	(392,310)	1,412,940	1,020,630
2122	City of Redmond	(170,944)	19,010	30,360	49,370	17,475	9,086	887	27,448	(27,495)	15,301	(12,194)
2123	City of St Helens	(80,413)	8,943	3,533	12,476	8,221	4,274	52	12,547	(12,934)	1,825	(11,109)
2125	City of Vernonia	(5,393)	600	3,909	4,509	551	287	148	986	(867)	1,944	1,077

Oregon Public Employees Retirement System
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 As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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)
2126	City of West Linn	(102,637)	11,414	31,876	43,290	10,492	5,456	-	15,948	(16,508)	17,460	952
2127	City of Cottage Grove	(22,254)	2,475	32,380	34,855	2,275	1,183	905	4,363	(3,579)	16,511	12,932
2128	City of Tillamook	(29,495)	3,280	4,053	7,333	3,015	1,568	205	4,788	(4,744)	2,016	(2,728)
2129	City of Sweet Home	(18,741)	2,084	697	2,781	1,916	996	12	2,924	(3,014)	368	(2,646)
2131	City of Drain	(5,548)	617	2,963	3,580	567	295	141	1,003	(892)	1,347	455
2132	Eugene Water & Electric Board	(208,462)	23,183	313,263	336,446	21,311	11,081	6,025	38,417	(33,529)	160,001	126,472
2135	McMinnville Water & Light Department	(60,414)	6,718	16,968	23,686	6,176	3,211	949	10,336	(9,717)	5,660	(4,057)
2138	City of Hood River	(34,661)	3,855	28,460	32,315	3,543	1,842	761	6,146	(5,575)	14,314	8,739
2139	City of Reedsport	(16,076)	1,788	6,785	8,573	1,643	854	17	2,514	(2,586)	3,510	924
2140	City of Lebanon	(170,749)	18,989	650	19,639	17,455	9,076	29,678	56,209	(27,463)	(14,578)	(42,041)
2142	City of Sherwood	(86,655)	9,637	27,036	36,673	8,859	4,606	493	13,958	(13,938)	13,514	(424)
2143	City of Oakland	(794)	88	1,028	1,116	81	42	-	123	(128)	560	432
2145	City of Vale	(6,461)	719	344	1,063	661	343	-	1,004	(1,039)	237	(802)
2146	City of Prineville	(74,853)	8,324	5,671	13,995	7,652	3,979	334	11,965	(12,039)	2,439	(9,600)
2147	City of Wheeler	(2,340)	260	139	399	239	124	253	616	(376)	(7)	(383)
2148	City of Klamath Falls	(174,065)	19,357	3,142	22,499	17,794	9,252	-	27,046	(27,997)	1,766	(26,231)
2149	City of Canyonville	(6,849)	762	40	802	700	364	595	1,659	(1,102)	(238)	(1,340)
2150	City of Bandon	(40,680)	4,524	506	5,030	4,159	2,162	143	6,464	(6,543)	119	(6,424)
2152	City of Coos Bay	(128,563)	14,297	4,778	19,075	13,143	6,834	108	20,085	(20,678)	2,247	(18,431)
2154	City of Pendleton	(160,154)	17,810	9,756	27,566	16,372	8,513	182	25,067	(25,759)	4,403	(21,356)
2155	City of Corvallis	(533,185)	59,294	39,214	98,508	54,507	28,341	1,946	84,794	(85,758)	17,471	(68,287)
2157	City of Monmouth	(79,974)	8,894	-	8,894	8,176	4,251	5,376	17,803	(12,863)	(3,016)	(15,879)
2158	City of Milton-Freewater	(27,885)	3,101	29,514	32,615	2,851	1,482	836	5,169	(4,485)	14,922	10,437
2159	City of Baker City	(63,823)	7,098	4,069	11,167	6,525	3,393	18	9,936	(10,265)	2,161	(8,104)
2160	City of Hermiston	(89,990)	10,008	15,522	25,530	9,200	4,783	72	14,055	(14,474)	8,130	(6,344)
2161	City of Pilot Rock	(5,475)	609	254	863	560	291	42	893	(881)	65	(816)
2162	City of Clatskanie	(6,069)	675	3,347	4,022	620	323	54	997	(976)	1,729	753
2163	City of Milwaukie	(106,815)	11,879	46,694	58,573	10,920	5,678	905	17,503	(17,180)	23,680	6,500
2165	City of Cornelius	(33,938)	3,774	8,192	11,966	3,469	1,804	277	5,550	(5,459)	4,067	(1,392)
2166	City of Nyssa	(9,096)	1,012	1,393	2,405	930	484	104	1,518	(1,463)	638	(825)
2167	City of Athena	(2,071)	230	1,787	2,017	212	110	128	450	(333)	839	506
2168	City of Oakridge	(18,995)	2,112	3,451	5,563	1,942	1,010	693	3,645	(3,055)	1,195	(1,860)
2170	City of Madras	(32,696)	3,636	3,362	6,998	3,342	1,738	36	5,116	(5,259)	1,687	(3,572)
2172	City of Sandy	(72,773)	8,093	8,175	16,268	7,440	3,868	62	11,370	(11,705)	4,219	(7,486)
2174	City of Mt Angel	(9,174)	1,020	4,085	5,105	938	488	69	1,495	(1,475)	2,104	629
2175	City of Umatilla	(37,851)	4,209	901	5,110	3,869	2,012	145	6,026	(6,088)	531	(5,557)
2176	City of Scappoose	(41,610)	4,627	2,054	6,681	4,254	2,212	153	6,619	(6,693)	970	(5,723)
2177	City of Condon	(5,815)	647	102	749	594	309	1,337	2,240	(935)	(647)	(1,582)
2178	City of Boardman	(19,722)	2,193	1,945	4,138	2,016	1,048	202	3,266	(3,172)	695	(2,477)
2179	City of Estacada	(8,795)	978	8,844	9,822	899	467	375	1,741	(1,415)	4,266	2,851
2180	City of Enterprise	(4,672)	520	5,076	5,596	478	248	82	808	(751)	2,551	1,800
2181	City of Central Point	(37,267)	4,144	28,807	32,951	3,810	1,981	43	5,834	(5,994)	14,964	8,970
2182	City of Cascade Locks	(4,643)	516	4,425	4,941	475	247	19	741	(747)	2,250	1,503
2183	City of Myrtle Point	(23,605)	2,625	836	3,461	2,413	1,255	24	3,692	(3,797)	346	(3,451)
2184	City of Port Orford	(6,894)	767	2,332	3,099	705	366	117	1,188	(1,109)	1,061	(48)
2185	City of Wood Village	(11,047)	1,229	1,636	2,865	1,129	587	-	1,716	(1,777)	1,075	(702)
2186	City of Cliloquin	(5,663)	630	-	630	579	301	938	1,818	(911)	(522)	(1,433)
2187	City of Philomath	(17,732)	1,972	6,734	8,706	1,813	943	7	2,763	(2,852)	3,574	722
2188	City of Talent	(13,172)	1,465	4,789	6,254	1,347	700	-	2,047	(2,119)	2,713	594
2189	City of Willamina	(7,745)	861	1,056	1,917	792	412	273	1,477	(1,246)	238	(1,008)
2191	City of Huntington	(1,065)	118	432	550	109	57	111	277	(171)	121	(50)
2192	City of North Plains	(10,237)	1,138	2,977	4,115	1,046	544	326	1,916	(1,646)	1,176	(470)
2193	City of Heppner	(60)	7	2,683	2,690	6	3	111	120	(10)	1,321	1,311
2194	City of Cave Junction	(7,718)	858	725	1,583	789	410	15	1,214	(1,241)	337	(904)
2195	City of Metolius	(1,271)	141	213	354	130	68	-	198	(204)	113	(91)
2196	City of Hubbard	(11,752)	1,307	820	2,127	1,201	625	304	2,130	(1,890)	178	(1,712)
2197	City of Myrtle Creek	(9,820)	1,092	4,356	5,448	1,004	522	2	1,528	(1,579)	2,233	654

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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)
2198	City of Carlton	(1,439)	160	4,560	4,720	147	76	7	230	(231)	2,431	2,200
2199	City of Junction City	(15,888)	1,767	18,482	20,249	1,624	845	999	3,468	(2,555)	8,771	6,216
2200	City of Wallowa	(3,137)	349	32	381	321	167	47	535	(505)	-	(505)
2201	City of Coburg	(13,968)	1,553	21	1,574	1,428	742	31	2,201	(2,247)	(73)	(2,320)
2202	City of Dallas	(87,079)	9,684	6,615	16,299	8,902	4,629	253	13,784	(14,006)	3,109	(10,897)
2203	City of Rockaway Beach	(14,006)	1,558	2,290	3,848	1,432	744	-	2,176	(2,253)	1,315	(938)
2204	City of Burns	(7,685)	855	3,432	4,287	786	408	128	1,322	(1,236)	1,696	460
2205	City of Elgin	(7,991)	889	428	1,317	817	425	83	1,325	(1,285)	129	(1,156)
2206	City of Weston	(2,496)	278	461	739	255	133	3	391	(401)	259	(142)
2207	City of Mill City	(3,738)	416	442	858	382	199	60	641	(601)	164	(437)
2208	City of Fairview	(19,827)	2,205	5,236	7,441	2,027	1,054	-	3,081	(3,189)	3,330	141
2209	City of Monroe	(1,469)	163	659	822	150	78	7	235	(236)	337	101
2210	City of Helix	(1,616)	180	28	208	165	86	522	773	(260)	(279)	(539)
2211	City of Jefferson	(6,209)	691	389	1,080	635	330	-	965	(999)	231	(768)
2212	Town of Lakeview	(8,665)	964	4,403	5,367	886	461	13	1,360	(1,394)	2,381	987
2213	City of Stanfield	(9,111)	1,013	620	1,633	931	484	18	1,433	(1,465)	264	(1,201)
2214	City of Yamhill	(3,172)	353	3,030	3,383	324	169	48	541	(510)	1,544	1,034
2215	City of Powers	(580)	64	176	240	59	31	31	121	(93)	74	(19)
2216	City of Brookings	(19,471)	2,165	13,307	15,472	1,990	1,035	-	3,025	(3,132)	7,406	4,274
2217	City of Sutherlin	(27,543)	3,063	12,498	15,561	2,816	1,464	431	4,711	(4,430)	6,205	1,775
2218	City of Prairie City	(4,079)	454	106	560	417	217	253	877	(656)	(40)	(696)
2219	City of Sheridan	(15,753)	1,752	1,274	3,026	1,610	837	277	2,724	(2,534)	375	(2,159)
2220	City of Garibaldi	(2,699)	300	2,957	3,257	276	143	6	425	(434)	1,516	1,082
2221	City of Sisters	(7,773)	864	4,613	5,477	795	413	23	1,231	(1,250)	2,385	1,135
2222	City of Jacksonville	(16,982)	1,889	1,154	3,043	1,736	903	-	2,639	(2,731)	728	(2,003)
2223	City of Cannon Beach	(13,047)	1,451	16,324	17,775	1,534	694	555	2,583	(2,098)	8,162	6,064
2224	City of Falls City	(3,223)	358	282	640	329	171	126	626	(518)	52	(466)
2225	City of Echo	(7,687)	855	46	901	786	409	1,887	3,082	(1,236)	(959)	(2,195)
2226	City of Hines	(2,943)	327	1,840	2,167	301	156	9	466	(473)	996	523
2228	City of Turner	(9,006)	1,002	186	1,188	921	479	124	1,524	(1,449)	(24)	(1,473)
2229	City of John Day	(8,524)	948	2,923	3,871	871	453	31	1,355	(1,371)	1,510	139
2231	City of Banks	(3,560)	396	2,179	2,575	364	189	54	607	(573)	1,053	480
2232	City of Joseph	(2,028)	226	25	251	207	108	7	322	(326)	(31)	(357)
2233	City of Lafayette	(6,231)	693	1,768	2,461	637	331	101	1,069	(1,002)	869	(133)
2234	City of Aumsville	(10,964)	1,219	3,992	5,211	1,121	583	70	1,774	(1,764)	1,995	231
2235	City of Amity	(1,678)	187	1,582	1,769	172	89	2	263	(270)	875	605
2236	City of Creswell	(17,705)	1,969	584	2,553	1,810	941	81	2,832	(2,848)	213	(2,635)
2237	City of Troutdale	(20,192)	2,246	19,043	21,289	2,064	1,073	76	3,213	(3,248)	9,873	6,625
2238	City of Warrenton	(36,374)	4,045	10,686	14,731	3,718	1,933	706	6,357	(5,850)	4,977	(873)
2240	City of Wilsonville	(178,075)	19,803	6,378	26,181	18,204	9,466	946	28,616	(28,642)	1,622	(27,020)
2241	City of Bay City	(1,044)	116	3,610	3,726	107	56	188	351	(168)	1,728	1,560
2242	City of Gaston	(1,308)	145	480	625	134	70	34	238	(210)	192	(18)
2244	City of Lakeside	(3,568)	397	861	1,258	365	190	-	555	(574)	456	(118)
2245	City of Dundee	(12,652)	1,407	3	1,410	1,293	672	267	2,232	(2,035)	(212)	(2,247)
2246	City of Merrill	(5,455)	607	1	608	558	290	1,832	2,680	(877)	(960)	(1,837)
2247	City of Malin	(1,872)	208	61	269	191	100	1	292	(301)	48	(253)
2248	City of Fossil	(914)	102	337	439	93	49	33	175	(147)	153	6
2249	City of Phoenix	(16,013)	1,781	3,521	5,302	1,637	851	220	2,708	(2,576)	1,487	(1,089)
2250	City of Gold Beach	(23,575)	2,622	-	2,622	2,410	1,253	3,609	7,272	(3,792)	(1,956)	(5,748)
2251	City of Rogue River	(7,647)	850	2,894	3,744	782	406	-	1,188	(1,230)	1,585	355
2252	City of Dayton	(8,055)	896	121	1,017	823	428	317	1,568	(1,296)	(48)	(1,344)
2253	Town of Butte Falls	-	-	958	958	-	-	49	49	-	441	441
2254	City of Shady Cove	(1,310)	146	1,654	1,800	134	70	88	292	(211)	762	551
2255	Town of Canyon City	(734)	82	965	1,047	75	39	10	124	(118)	500	382
2256	City of Jordan Valley	(791)	88	325	413	81	42	40	163	(127)	138	11
2257	City of Culver	(2,993)	333	27	360	306	159	22	487	(481)	(1)	(482)
2258	City of Adair Village	-	-	2,059	2,059	-	-	39	39	-	1,042	1,042

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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)
2260	City of Riddle	(5,465)	608	204	812	559	291	2	852	(879)	137	(742)
2261	City of Waldport	(8,461)	941	3,750	4,691	865	450	24	1,339	(1,361)	1,932	571
2262	City of Dufur	(2,611)	290	2	292	267	139	255	661	(420)	(168)	(588)
2263	City of La Grande	(41,174)	4,579	2,230	6,809	4,209	2,189	247	6,645	(6,622)	922	(5,700)
2264	City of Gervais	(6,297)	700	2,044	2,744	644	335	-	979	(1,013)	1,096	83
2265	City of Westfir	(617)	69	264	333	63	33	3	99	(99)	123	24
2266	City of Irrigon	(5,533)	615	2,214	2,829	566	294	90	950	(890)	1,081	191
2267	City of Independence	(61,563)	6,846	-	6,846	6,294	3,272	1,490	11,056	(9,902)	(1,003)	(10,905)
2268	City of Harrisburg	(2,822)	314	5,933	6,247	288	150	56	494	(454)	3,026	2,572
2269	City of Durham	(1,030)	115	404	519	105	55	6	166	(166)	212	46
2270	City of Lyons	(408)	45	518	563	42	22	1	65	(66)	276	210
2271	City of Columbia City	(5,582)	621	2,352	2,973	571	297	11	879	(898)	1,237	339
2272	City of Aurora	(2,319)	258	912	1,170	237	123	-	360	(373)	493	120
2273	City of Silverton	(37,948)	4,220	8,884	13,104	3,879	2,017	-	5,896	(6,103)	4,955	(1,148)
2274	City of Gold Hill	(2,702)	300	302	602	276	144	218	638	(435)	(61)	(496)
2275	City of Toledo	(32,566)	3,622	3,425	7,047	3,329	1,731	27	5,087	(5,238)	1,641	(3,597)
2276	City of Newport	(47,105)	5,238	2,853	8,091	4,815	2,504	52	7,371	(7,576)	1,335	(6,241)
2278	City of Springfield	(398,376)	44,303	105,210	149,513	40,726	21,176	2,860	64,762	(64,075)	53,181	(10,894)
2279	City of Keizer	(80,740)	8,979	29,591	38,570	8,254	4,292	931	13,477	(12,986)	14,327	1,341
2280	City of Winston	(11,101)	1,235	6,609	7,844	1,135	590	146	1,871	(1,786)	3,175	1,389
2281	City of Manzanita	(9,025)	1,004	2,609	2,609	923	480	69	1,472	(1,452)	693	(759)
2282	City of Eagle Point	(8,813)	980	2,881	3,861	901	468	-	1,369	(1,418)	1,537	119
2283	City of Maupin	(10,127)	1,126	21	1,147	1,035	538	2,359	3,932	(1,629)	(1,220)	(2,849)
2284	City of Halsey	(3,458)	385	543	928	353	184	57	594	(556)	209	(347)
2285	City of Veneta	(13,448)	1,495	3,134	4,629	1,375	715	108	2,198	(2,163)	1,548	(615)
2286	City of Millersburg	(4,353)	484	687	1,171	445	231	82	758	(700)	208	(492)
2287	City of King City	(2,365)	263	2,832	3,095	242	126	132	500	(380)	1,372	992
2288	City of Tualatin	(48,699)	5,416	83,150	88,566	4,978	2,589	571	8,138	(7,833)	42,993	35,160
2290	City of Molalla	(41,285)	4,591	8,344	12,935	4,221	2,194	365	6,780	(6,640)	4,039	(2,601)
2291	City of Florence	(32,771)	3,644	14,024	17,668	3,350	1,742	29	5,121	(5,271)	7,151	1,880
2292	City of North Bend	(94,811)	10,544	-	10,544	9,692	5,040	6,259	20,991	(15,249)	(3,565)	(18,814)
2293	City of Lowell	-	-	2,421	2,421	-	-	2	2	-	1,313	1,313
2294	City of Depoe Bay	(6,018)	669	3,102	3,771	615	320	-	935	(968)	1,645	677
2295	City of Tigard	(70,282)	7,816	26,830	34,646	7,185	3,736	811	11,732	(11,304)	13,253	1,949
2296	City of Happy Valley	(38,499)	4,281	21,108	25,389	3,936	2,046	19	6,001	(6,192)	11,176	4,984
2297	City of Rainier	(17,406)	1,936	216	2,152	1,779	925	446	3,150	(2,800)	14	(2,786)
2298	City of Lincoln City	(114,210)	12,701	15,855	28,556	11,676	6,071	1,328	19,075	(18,370)	7,229	(11,141)
2299	City of Dunes City	(459)	51	1,316	1,367	47	24	361	432	(74)	361	287
2300	City of Yachats	(5,082)	565	2,291	2,856	520	270	168	958	(817)	1,083	266
2301	City of Moro	(898)	100	350	450	92	48	66	206	(144)	119	(25)
2302	City of Mt. Vernon	(1,980)	220	483	703	202	105	51	358	(319)	212	(107)
2303	City of Woodburn	(102,835)	11,436	31,916	43,352	10,513	5,466	21	16,000	(16,540)	16,554	14
2304	City of Gladstone	(60,718)	6,752	3,039	9,791	6,207	3,227	71	9,505	(9,766)	1,668	(8,098)
2305	City of Elkton	(1,137)	126	-	126	116	60	150	326	(183)	(79)	(262)
2306	City of Imbler	(219)	24	-	24	22	12	5	39	(35)	2	(33)
2307	City of Yoncalla	(2,768)	308	350	658	283	147	-	430	(445)	242	(203)
2308	City of North Powder	(576)	64	256	320	59	31	-	90	(93)	165	72
2309	City of Gearhart	(33,187)	3,691	1,778	5,469	3,393	1,764	11,346	16,503	(5,338)	(4,674)	(10,012)
2501	Port of The Dalles	(4,642)	516	82	598	475	247	520	1,242	(747)	(197)	(944)
2507	Port of Astoria	(18,949)	2,107	5,807	7,914	1,937	1,007	201	3,145	(3,048)	2,930	(118)
2508	Multnomah Drainage	(32,737)	3,641	2,107	5,748	3,347	1,740	187	5,274	(5,265)	988	(4,277)
2510	Horsefly Irrigation District	(695)	77	336	413	71	37	4	112	(112)	177	65
2511	Grants Pass Irrigation District	(2,779)	309	3,363	3,672	284	148	1	433	(447)	1,834	1,387
2512	Port of Portland	(1,178,766)	131,088	112,358	243,446	120,504	62,657	2,069	185,230	(189,593)	56,076	(133,517)
2513	Port of Coos Bay	(11,569)	1,287	11,795	13,082	1,183	615	75	1,873	(1,861)	6,228	4,367
2515	Klamath County Fire District 1	(63,828)	7,098	18,800	25,898	6,525	3,393	851	10,769	(10,266)	8,799	(1,467)
2518	Clackamas County Housing Authority	(49,918)	5,551	638	6,189	5,103	2,653	2,070	9,826	(8,029)	(520)	(8,549)

Oregon Public Employees Retirement System
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As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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)
2519	Home Forward	(169,737)	18,876	65,236	84,112	17,352	9,022	2,471	28,845	(27,301)	31,648	4,347
2521	League of Oregon Cities	(34,921)	3,884	1,673	5,557	3,570	1,856	1,386	6,812	(5,617)	3,131	(2,486)
2522	Lane Council of Governments	(99,525)	11,068	57,107	68,175	10,174	5,290	59	15,523	(16,008)	30,282	14,274
2526	Clatskanie People's Utility District	(10,763)	1,197	27,663	28,860	1,100	572	39	1,711	(1,731)	14,588	12,857
2527	Deschutes Valley Water District	(32,744)	3,641	248	3,889	3,347	1,741	1,960	7,048	(5,267)	(870)	(6,137)
2528	Columbia River Fire & Rescue	(77,315)	8,598	4,204	12,802	7,904	4,110	66	12,080	(12,435)	1,809	(10,626)
2529	East Fork Irrigation District	(5,182)	576	59	635	530	275	40	845	(833)	25	(808)
2531	Oregon School Boards Association	(62,562)	6,957	4,562	11,519	6,396	3,325	2,441	12,162	(10,062)	365	(9,697)
2533	Owyhee Irrigation District	(7,158)	796	10,086	10,882	732	380	132	1,244	(1,151)	5,158	4,007
2536	Valley View Cemetery	(691)	77	129	206	71	37	18	126	(111)	57	(54)
2538	Clackamas Vector Control	(2,794)	311	1,036	1,347	286	149	-	435	(449)	631	182
2540	West Extension Irrigation District	(4,822)	536	1,671	2,207	493	256	119	868	(776)	785	9
2541	Jackson County Vector Control District	(3,760)	418	-	418	384	200	16	600	(605)	(36)	(641)
2542	Rainbow Water District	(11,053)	1,229	381	1,610	1,130	588	143	1,861	(1,778)	60	(1,718)
2545	Council of Governments	(89,876)	9,955	21,640	31,635	9,188	4,777	895	14,860	(14,456)	10,376	(4,080)
2549	Rogue River Fire District	(22,726)	2,527	-	2,527	2,323	1,208	773	4,304	(3,655)	(502)	(4,157)
2550	Nyssa Road Assessment District 2	(3,016)	335	504	839	308	160	-	468	(485)	287	(198)
2551	Sandy Fire Department	(13,880)	1,544	7,025	8,569	1,419	738	341	2,498	(2,232)	3,275	1,043
2552	Winston-Dillard Fire District	(15,253)	1,696	86	1,782	1,559	811	113	2,483	(2,453)	(76)	(2,529)
2553	Tangent Rural Fire Protection District	(2,096)	233	457	690	214	111	-	325	(337)	252	(85)
2555	Monroe Fire Department	(2,656)	295	-	295	272	141	334	747	(427)	(183)	(610)
2556	Jackson County Fire District 5	(19,153)	2,130	17,059	19,189	1,958	1,018	647	3,623	(3,081)	8,417	5,336
2557	Estacada Fire Department	(8,584)	955	8,754	9,709	878	456	148	1,482	(1,381)	4,418	3,037
2559	Keizer Fire Department	(37,500)	4,170	9,442	13,612	3,834	1,993	111	5,938	(6,032)	4,792	(1,240)
2561	Jefferson Rural Fire Protection District	(9,756)	1,085	19	1,104	997	519	1,311	2,827	(1,569)	(623)	(2,192)
2562	WyEast Fire District	(812)	90	843	933	83	43	23	149	(131)	417	286
2563	Central Oregon Irrigation District	(64,912)	7,219	1,174	8,393	6,636	3,450	19,297	29,383	(10,440)	(9,105)	(19,545)
2564	Illinois Valley Fire District	(4,334)	482	3,428	3,910	443	230	424	1,097	(697)	1,443	746
2567	Charleston Rural Fire Protection District	(4,668)	519	15	534	477	248	1,199	1,924	(751)	(606)	(1,357)
2568	Molalla Rural Fire Protection District 73	(18,019)	2,004	4,586	6,590	1,842	958	385	3,185	(2,898)	1,973	(925)
2569	Central Oregon Intergovernmental Council	(23,274)	2,588	33,396	35,984	2,379	1,237	36	3,652	(3,743)	17,731	13,988
2570	Port of St Helens	(10,603)	1,179	4,041	5,220	1,084	564	435	2,083	(1,705)	1,678	(27)
2571	Crystal Springs Water District	(4,665)	519	2,504	3,023	477	248	162	887	(750)	1,149	399
2572	Local Government Personnel Institute	-	-	1,151	1,151	-	-	-	-	-	1,076	1,076
2575	Jefferson County Rural Fire Protection District 1	(5,139)	572	999	1,571	525	273	17	815	(827)	555	(272)
2576	Depoe Bay Rural Fire Protection District	(12,448)	1,384	1,706	3,090	1,273	662	20	1,955	(2,002)	956	(1,046)
2579	La Pine Rural Fire Protection District	(40,923)	4,551	2,300	6,851	4,184	2,175	466	6,825	(6,582)	685	(5,897)
2580	Marion County Fire District 1	(49,982)	5,558	23,557	29,115	5,110	2,657	1,118	8,885	(8,039)	10,800	2,761
2581	Port of Umatilla	(4,562)	507	-	507	466	243	627	1,336	(734)	(339)	(1,073)
2582	Talent Irrigation District	(12,818)	1,425	427	1,852	1,310	681	59	2,050	(2,062)	155	(1,907)
2585	Rogue River Valley Irrigation District	(4,507)	501	965	1,466	461	240	73	774	(725)	435	(290)
2587	Tualatin Valley Irrigation District	(1,101)	122	2,240	2,362	113	59	2	174	(177)	1,204	1,027
2588	Clatskanie Rural Fire Protection District	(18,422)	2,049	1,439	3,488	1,883	979	263	3,125	(2,963)	427	(2,536)
2589	West Slope Water District	(4,056)	451	3,564	4,015	415	216	272	903	(652)	1,664	1,012
2590	Redmond Fire & Rescue	(66,068)	7,347	18,889	26,236	6,754	3,512	1,879	12,145	(10,626)	7,950	(2,676)
2592	Medford Irrigation District	(3,703)	412	2,094	2,506	379	197	260	836	(596)	791	195
2594	Metro	(724,882)	80,613	288,586	369,199	74,104	38,531	6,663	119,298	(116,590)	144,289	27,699
2595	Canby Fire District	(30,868)	3,433	5,873	9,306	3,156	1,641	88	4,885	(4,965)	2,912	(2,053)
2596	Bend Parks & Recreation	(133,799)	14,879	15,988	30,867	13,678	7,112	1,056	21,846	(21,520)	7,369	(14,151)
2597	Mapleton Water District	(1,212)	135	144	279	124	64	4	192	(195)	77	(118)
2598	Marion County Housing Authority	(10,838)	1,205	1,991	3,196	1,108	576	217	1,901	(1,743)	844	(899)
2599	South Suburban Sanitary District	(8,740)	972	3,531	4,503	893	465	249	1,607	(1,406)	1,616	210
2600	Winston-Dillard Water District	(4,843)	539	1,641	2,180	495	257	3	755	(779)	892	113
2601	Baker Valley Irrigation District	(1,151)	128	149	277	118	61	1	180	(185)	78	(107)
2602	Aumsville Rural Fire Protection District	(3,306)	368	485	853	338	176	144	658	(532)	87	(445)
2603	Corbett Water District	(2,702)	300	703	1,003	276	144	6	426	(435)	346	(89)
2604	Netarts-Oceanside Sanitary District	(7,413)	824	96	920	758	394	34	1,186	(1,192)	-	(1,192)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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)
2605	Scio Fire District	(3,606)	401	15	416	369	192	795	1,356	(580)	(434)	(1,014)
2606	West Valley Housing Authority	(24,948)	2,774	175	2,949	2,550	1,326	5,087	8,963	(4,013)	(2,499)	(6,512)
2607	Hoodland Fire District 74	(31,240)	3,474	-	3,474	3,194	1,661	3,531	8,386	(5,025)	(1,965)	(6,990)
2608	Gaston Rural Fire Protection District	(1,598)	178	516	694	163	85	2	250	(257)	297	40
2610	Turner Fire District	(7,022)	781	1,238	2,019	718	373	52	1,143	(1,129)	607	(522)
2612	Community Services Consortium	(43,508)	4,838	18,924	23,762	4,448	2,313	215	6,976	(6,998)	9,743	2,745
2613	Polk Soil & Water Conservation District	(2,605)	290	557	847	266	138	-	404	(419)	322	(97)
2617	Clean Water Services	(202,293)	22,497	245,943	268,440	20,680	10,753	11,596	43,029	(32,537)	117,958	85,421
2618	Estacada Cemetery District	(757)	84	158	242	77	40	63	180	(122)	38	(84)
2620	Jackson County Fire District 4	(1,168)	130	4,966	5,096	119	62	70	251	(188)	2,606	2,418
2623	Evans Valley Fire District 6	(1,123)	125	346	471	115	60	-	175	(181)	196	15
2624	Klamath Vector Control	(1,010)	112	362	474	103	54	28	185	(162)	162	-
2625	Port of Newport	(11,543)	1,284	3,119	4,403	1,180	614	762	2,556	(1,857)	1,005	(852)
2626	Tillamook Peoples Utility District	(143,297)	15,936	9,687	25,623	14,649	7,617	1,844	24,110	(23,048)	3,128	(19,920)
2628	McKenzie Fire and Rescue	(10,117)	1,125	196	1,321	1,034	538	304	1,876	(1,627)	(79)	(1,706)
2630	Sheridan Fire District	(6,083)	677	14	691	622	323	105	1,050	(978)	(4)	(982)
2631	Arch Cape Water-Sanitary District	(1,957)	218	239	457	200	104	5	309	(315)	122	(193)
2633	Port of Cascade Locks	(6,973)	775	3,493	4,268	713	371	179	1,263	(1,122)	1,563	441
2637	Northeast Oregon Housing Authority	(8,808)	980	4,665	5,645	900	468	182	1,550	(1,417)	2,207	790
2638	North Douglas County Fire and EMS	(6,383)	710	91	801	652	339	60	1,051	(1,027)	(2)	(1,029)
2641	Suburban East Salem Water District	(7,167)	797	14	811	733	381	502	1,616	(1,153)	(270)	(1,423)
2642	Dexter Rural Fire Protection District	(943)	105	316	421	96	50	8	154	(152)	133	(19)
2643	Sweet Home Cemetery	(2,079)	231	403	634	213	111	76	400	(334)	150	(184)
2644	Lakeside Water District	(5,785)	643	76	719	591	308	1,157	2,056	(931)	(556)	(1,487)
2645	Chiloquin Agency Lake Rural Fire Protection District	(1,724)	192	2,062	2,254	176	92	45	313	(277)	1,001	724
2646	Keno Rural Fire Protection District	-	-	478	478	-	-	-	-	-	502	502
2647	Crooked River Ranch Rural Fire Protection District	(2,746)	305	2,355	2,660	281	146	42	469	(442)	1,214	772
2648	Black Butte Ranch Rural Fire Protection District	(7,254)	807	2,739	3,546	742	386	-	1,128	(1,167)	1,492	325
2649	Colton Fire Department	(5,677)	631	22	653	580	302	2,408	3,290	(913)	(1,258)	(2,171)
2651	Imbler Rural Fire Protection District	(408)	45	5	50	42	22	-	64	(66)	(1)	(67)
2652	The Oregon Consortium	-	-	-	-	-	-	-	-	-	(136)	(136)
2653	Umatilla Fire Department	(2,710)	301	299	600	277	144	171	592	(436)	(39)	(475)
2657	Mid-Willamette Valley Senior Service Agency	(192,174)	21,371	28,885	50,256	19,646	10,215	527	30,388	(30,909)	14,685	(16,224)
2659	Silverton Fire District	(13,951)	1,552	349	1,901	1,426	742	3,723	5,891	(2,244)	(1,668)	(3,912)
2660	Tualatin Valley Fire & Rescue	(511,894)	56,927	353,540	410,467	52,330	27,210	4,559	84,099	(82,333)	182,453	100,120
2663	Metropolitan Area Communications Commission	(4,719)	525	4,989	5,514	482	251	53	786	(759)	2,659	1,900
2664	Applegate Valley Rural Fire Protection District 9	(4,164)	463	3,311	3,774	426	221	15	662	(670)	1,688	1,018
2669	Roseburg Urban Sanitary Authority	(18,745)	2,085	22	2,107	1,916	996	193	3,105	(3,015)	(44)	(3,059)
2671	Columbia 911 Communications District	(17,225)	1,916	3,820	5,736	1,761	916	80	2,757	(2,770)	1,891	(879)
2672	Rockwood Water People's Utility District	(17,139)	1,906	7,440	9,346	1,752	911	455	3,118	(2,757)	3,550	793
2673	Port Orford Library	(1,488)	165	8	173	152	79	64	295	(239)	(43)	(282)
2674	Nestucca Rural Fire District	(4,674)	520	731	1,251	478	248	68	794	(752)	325	(427)
2675	Salmon Harbor-Douglas County	(5,848)	650	1,763	2,413	598	311	2	911	(941)	991	50
2676	Woodburn Fire District	(81,124)	9,022	1,175	10,197	8,293	4,312	30,129	42,734	(13,048)	(14,899)	(27,947)
2678	Central Oregon Regional Housing Authority	(6,784)	754	5,958	6,712	694	361	6	1,061	(1,091)	3,301	2,210
2679	Columbia River Public Utility District	(43,444)	4,831	18,385	23,216	4,441	2,309	111	6,861	(6,988)	9,699	2,711
2681	Cloverdale Rural Fire Protection District	(3,126)	348	28	376	320	166	123	609	(503)	(47)	(550)
2684	Parkdale Fire District	(1,406)	156	694	850	144	75	70	289	(226)	310	84
2685	Oregon Community College Association	(11,088)	1,233	26	1,259	1,134	589	908	2,631	(1,783)	(439)	(2,222)
2686	Weston Cemetery	(236)	26	40	66	24	13	1	38	(38)	18	(20)
2687	Columbia Drainage Vector Control District	(5,982)	665	186	851	611	318	1,195	2,124	(962)	(515)	(1,477)
2688	Polk County Fire District 1	(22,945)	2,552	1,913	4,465	2,346	1,220	272	3,838	(3,690)	563	(3,127)
2689	Redmond Area Park & Recreation District	(12,631)	1,405	1,245	2,650	1,291	671	4	1,966	(2,032)	641	(1,391)
2692	Siuslaw Public Library	(6,698)	745	514	1,259	685	356	-	1,041	(1,077)	262	(815)
2693	City-County Insurance Services	(111,917)	12,446	11,222	23,668	11,441	5,949	2,218	19,608	(18,001)	849	(17,152)
2694	Philomath Fire Department	(4,530)	504	2,180	2,684	463	241	70	774	(729)	1,084	355
2695	Washington County Consolidated Communications Agency	(75,962)	8,448	29,556	38,004	7,765	4,038	68	11,871	(12,218)	15,428	3,210

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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)
2696	Stayton Fire District	(11,411)	1,269	-	1,269	1,167	607	848	2,622	(1,835)	(544)	(2,379)
2698	Halsey Shedd Rural Fire Protection District	(1,629)	181	698	879	166	87	86	339	(262)	262	-
2699	Chetco Library Board	(2,654)	295	1,031	1,326	271	141	39	451	(427)	505	78
2700	Lowell Rural Fire Protection District	(1,313)	146	594	740	134	70	34	238	(211)	270	59
2701	Sisters-Camp Sherman Rural Fire Protection District	(10,343)	1,150	6,455	7,605	1,057	550	23	1,630	(1,664)	3,357	1,693
2702	Banks Fire District 13	(5,315)	591	1,437	2,028	543	283	234	1,060	(855)	536	(319)
2705	Lebanon Fire District	(21,967)	2,443	26,352	28,795	2,246	1,168	1,087	4,501	(3,533)	12,604	9,071
2707	Clatskanie Library	(1,739)	193	47	240	178	92	76	346	(280)	7	(273)
2709	Scappoose Public Library	(1,728)	192	567	759	177	92	12	281	(278)	282	4
2710	Klamath County Emergency Communications District	(8,133)	904	3,014	3,918	831	432	182	1,445	(1,308)	1,407	99
2712	Jefferson County Emergency Medical Services District	(9,326)	1,037	1,165	2,202	953	496	121	1,570	(1,500)	534	(966)
2713	Port of Tillamook Bay	(2,255)	251	6,930	7,181	231	120	420	771	(363)	3,280	2,917
2714	Winchester Bay Sanitary District	(2,723)	303	92	395	278	145	204	627	(438)	(30)	(468)
2715	Jackson County Fire District 3	(91,882)	10,218	22,746	32,964	9,393	4,884	1,248	15,525	(14,778)	10,608	(4,170)
2716	Neskowin Water District	(2,093)	233	767	1,000	214	111	16	341	(337)	379	42
2717	Ice Fountain Water District	(2,954)	328	1,977	2,305	302	157	9	468	(475)	1,034	559
2718	Curry Library	(4,212)	468	75	543	431	224	987	1,642	(677)	(448)	(1,125)
2721	Klamath Housing Authority	(8,555)	951	1,074	2,025	875	455	113	1,443	(1,376)	490	(886)
2722	Tillamook 9-1-1	(10,317)	1,147	1,086	2,233	1,055	548	5	1,608	(1,659)	567	(1,092)
2724	Nehalem Bay Wastewater Agency	(4,438)	494	2,114	2,608	454	236	8	698	(714)	1,105	391
2725	West Valley Fire District	(23,683)	2,634	425	3,059	2,421	1,259	7,299	10,979	(3,809)	(3,519)	(7,328)
2726	Yamhill Communications Agency	(9,240)	1,028	4,079	5,107	945	491	-	1,436	(1,486)	2,296	810
2728	Baker County Library District	(1,779)	198	4,328	4,526	182	95	47	324	(286)	2,200	1,914
2729	Douglas County Fire District 2	(77,328)	8,600	3,544	12,144	7,905	4,110	20	12,035	(12,437)	1,377	(11,060)
2731	Canby Utility Board	(17,849)	1,985	8,501	10,486	1,825	949	13	2,787	(2,871)	4,422	1,551
2732	Umatilla County Special Library District	(2,242)	249	244	493	229	119	74	422	(361)	86	(275)
2733	Ward Memorial Park District	-	-	-	-	-	-	-	-	-	(9)	(9)
2734	Seal Rock Water District	(6,462)	719	1,689	2,408	661	343	11	1,015	(1,039)	867	(172)
2739	Scappoose Rural Fire Protection District	(33,949)	3,775	2,777	6,552	3,471	1,805	274	5,550	(5,460)	1,217	(4,243)
2740	Neskowin Regional Sanitary Authority	(1,372)	153	1,123	1,276	140	73	6	219	(221)	551	330
2741	Port of Garibaldi	(33,941)	3,775	414	4,189	3,470	1,804	14,971	20,245	(5,459)	(7,448)	(12,907)
2742	Amity Fire District	(6,051)	673	4	677	619	322	2,002	2,943	(973)	(1,055)	(2,028)
2743	Douglas Soil & Water Conservation District	(8,064)	897	7	904	824	429	2,014	3,267	(1,297)	(1,196)	(3,493)
2745	Clackamas County Fire District	(338,554)	37,650	140,850	178,500	34,610	17,996	3,549	56,155	(54,453)	69,719	15,266
2747	Salem Housing Authority	(33,332)	3,707	4,983	8,690	3,407	1,772	-	5,179	(5,361)	2,727	(2,634)
2749	Black Butte Ranch Police	(10,519)	1,170	99	1,269	1,075	559	1,357	2,991	(1,692)	(641)	(2,333)
2752	Mist-Birkenfeld Rural Fire Protection District	(2,003)	223	990	1,213	205	106	100	411	(322)	433	111
2753	Linn-Benton Housing Authority	(24,074)	2,677	9	2,686	2,461	1,280	451	4,192	(3,872)	(362)	(4,234)
2754	Western Lane Ambulance District	(23,422)	2,605	5,268	7,873	2,394	1,245	460	4,099	(3,767)	2,255	(1,512)
2757	City of Stayton	(15,494)	1,723	1,096	2,819	1,584	824	-	2,408	(2,492)	609	(1,883)
2758	Mohawk Valley Rural Fire District	(1,761)	196	870	1,066	180	94	128	402	(283)	334	51
2760	Knappa Svensen Burnside Rural Fire Protection District	(1,762)	196	438	634	180	94	3	277	(283)	281	(2)
2761	Clackamas River Water	(55,498)	6,172	2,317	8,489	5,674	2,950	-	8,624	(8,926)	1,194	(7,732)
2763	Junction City Fire Department	(1,545)	172	2,367	2,539	158	82	17	257	(248)	1,197	949
2765	Green Sanitary	(7,238)	805	-	805	740	385	481	1,606	(1,164)	(264)	(1,428)
2766	Southwest Lincoln County Water District	(6,605)	734	36	770	675	351	725	1,751	(1,062)	(351)	(1,413)
2767	Springfield Utility Board	-	-	17	17	-	-	-	-	-	39	39
2768	Lake County Library District	(5,175)	576	107	683	529	275	1,295	2,099	(832)	(598)	(1,430)
2771	Harbor Water Public Utility District	(4,345)	483	1,277	1,760	444	231	6	681	(699)	714	15
2772	Umatilla County Soil & Water District	-	-	1,191	1,191	-	-	186	186	-	440	440
2773	Housing Authority of Jackson County	(23,929)	2,661	18,982	21,643	2,446	1,272	65	3,783	(3,849)	9,887	6,038
2774	Oregon Trail Library District	(1,345)	150	1,171	1,321	137	71	19	227	(216)	589	373
2776	Rainier Cemetery District	(521)	58	194	252	53	28	9	90	(84)	92	8
2777	City of Newberg	(109,976)	12,230	56	12,286	11,243	5,846	1,296	18,385	(17,689)	(2,708)	(20,397)
2778	Mulino Water District 23	(1,778)	198	48	246	182	94	203	479	(286)	(75)	(361)
2779	Brownsville Rural Fire Protection District	(2,960)	329	20	349	303	157	522	982	(476)	(264)	(740)
2780	Nehalem Bay Health District	(824)	92	3	95	84	44	147	275	(133)	(104)	(237)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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)
2781	North Bend Coos-Curry Housing Authority	-	-	4,972	4,972	-	-	71	71	-	2,558	2,558
2782	Millington Rural Fire Protection District	-	-	517	517	-	-	34	34	-	255	255
2783	Tillamook Fire District	(5,454)	607	91	698	558	290	53	901	(877)	40	(837)
2784	Eisenschmidt Pool	(4,453)	495	47	542	455	237	14	706	(716)	(13)	(729)
2785	Fern Ridge Community Library	(502)	56	1,944	2,000	51	27	23	101	(81)	999	918
2786	Seal Rock Rural Fire Protection District	(1,877)	209	391	600	192	100	122	414	(302)	92	(210)
2788	Port of Hood River	(7,287)	810	11,882	12,692	745	387	814	1,946	(1,172)	5,496	4,324
2789	Farmers Irrigation District	(6,073)	675	1,932	2,607	621	323	19	963	(977)	952	(25)
2790	Silver Falls Library District	(8,751)	973	734	1,707	895	465	67	1,427	(1,408)	361	(1,047)
2792	North Wasco County Parks and Recreation District	(4,563)	507	184	691	467	243	-	710	(734)	145	(589)
2793	North Lincoln Fire & Rescue District 1	(17,553)	1,952	5,785	7,737	1,794	933	1,540	4,267	(2,823)	1,308	(1,515)
2794	Siuslaw Rural Fire Protection District 1	(7,002)	779	3,807	4,586	716	372	39	1,127	(1,126)	1,954	828
2796	West Side Rural Fire Protection District	(1,777)	198	970	1,168	182	94	113	389	(286)	405	119
2797	Vernonia Fire	(1,754)	195	393	588	179	93	4	276	(282)	215	(67)
2798	Fairview Water District	(936)	104	355	459	96	50	67	213	(151)	122	(29)
2799	Sublimity Fire District	(1,930)	215	341	556	197	103	65	365	(310)	119	(191)
2801	Coburg Rural Fire Protection District	(3,686)	410	514	924	377	196	20	593	(593)	208	(385)
2802	Rural Road Assessment District 3	(1,779)	198	973	1,171	182	95	-	277	(286)	551	265
2803	Southwestern Polk County Rural Fire Protection District	-	-	20	20	-	-	-	-	-	33	33
2804	Aurora Rural Fire Protection District	(1,616)	180	2,670	2,850	165	86	410	661	(260)	1,067	807
2806	Multnomah County Rural Fire Protection District 14	(258)	29	76	105	26	14	12	52	(41)	49	8
2809	Juntura Road District 4	(2,390)	266	3	269	244	127	1,196	1,567	(384)	(628)	(1,012)
2810	Sutherlin Water Control District	(901)	100	326	426	92	48	19	159	(145)	142	(3)
2811	North Wasco County Parks and Recreation District	(80,255)	8,925	19,049	27,974	8,204	4,266	-	12,470	(12,908)	10,543	(2,365)
2815	Hermiston Rural Fire Protection District	(610)	68	-	68	62	32	305	399	(98)	(160)	(258)
2816	Odell Sanitary District	(6,430)	715	53	768	657	342	1,035	2,034	(1,034)	(507)	(1,541)
2817	Wickiup Water District	-	-	767	767	-	-	12	12	-	398	398
2818	Netarts Water District	(3,767)	419	-	419	385	200	303	888	(606)	(162)	(768)
2819	Harrisburg Fire and Rescue	(1,761)	196	627	823	180	94	27	301	(283)	300	17
2820	Central Oregon Coast Fire & Rescue District	(2,787)	310	1,080	1,390	285	148	148	581	(448)	271	(177)
2821	Tillamook County Soil and Water Conservation District	(7,199)	801	13	814	736	383	1,852	2,971	(1,158)	(922)	(2,080)
2822	Deschutes County Rural Fire Protection District 2	-	-	381	381	-	-	-	-	-	337	337
2823	Lyons Fire District	(1,260)	140	-	140	129	67	163	359	(203)	(142)	(345)
2824	Glide Fire Department	(1,250)	139	297	436	128	66	17	211	(201)	133	(68)
2825	Northern Oregon Corrections	(54,995)	6,116	4,116	10,232	5,622	2,923	798	9,343	(8,845)	1,166	(7,679)
2826	Wasco County Soil-Water Conservation District	(6,172)	686	723	1,409	631	328	82	1,041	(993)	306	(687)
2828	Deschutes Public Library District	(77,675)	8,638	5,087	13,725	7,941	4,129	101	12,171	(12,493)	2,487	(10,006)
2829	Hubbard Rural Fire Protection District	-	-	624	624	-	-	78	78	-	310	310
2830	Netarts-Oceanside Rural Fire Protection District	(4,345)	483	6	489	444	231	532	1,207	(699)	(374)	(1,073)
2833	Boardman Rural Fire Protection District	(1,906)	212	5,171	5,383	195	101	229	525	(307)	2,450	2,143
2834	Crescent Rural Fire Protection District	-	-	2,380	2,380	-	-	173	173	-	1,144	1,144
2835	North Clackamas County Water Commission	(3,729)	415	911	1,326	381	198	6	585	(600)	466	(134)
2837	NORCOM	(24,167)	2,688	1,231	3,919	2,471	1,285	168	3,924	(3,887)	440	(3,447)
2838	High Desert Parks & Recreation District	(1,173)	130	10	140	120	62	368	550	(189)	(185)	(374)
2839	North Morrow Vector Control District	(3,349)	372	-	372	342	178	254	774	(539)	(140)	(679)
2840	Cannon Beach Rural Fire Protection District	(2,345)	261	344	605	240	125	6	371	(377)	171	(206)
2841	Jefferson County Soil & Water Conservation District	(1,972)	219	749	968	202	105	-	307	(317)	475	158
2842	Tualatin Valley Water District	(105,653)	11,749	55,209	66,958	10,801	5,616	1,659	18,076	(16,993)	27,372	10,379
2843	Yachats Rural Fire Protection District	(7,756)	862	253	1,115	793	412	253	1,458	(1,247)	(141)	(1,388)
2844	Crook County Rural Fire Protection District 1	(28,599)	3,180	4,811	7,991	2,924	1,520	512	4,956	(4,600)	2,040	(2,560)
2845	Sunrise Water Authority	(6,753)	751	14,161	14,912	690	359	892	1,941	(1,086)	6,768	5,682
2846	Jefferson County Library District	(1,120)	125	1,182	1,307	114	60	-	174	(180)	668	488
2847	Sweet Home Fire and Ambulance District	(18,716)	2,081	1,530	3,611	1,913	995	352	3,260	(3,010)	414	(2,596)
2849	Lebanon Aquatic District	(3,943)	438	36	474	403	210	12	625	(634)	28	(606)
2850	Lake County 4-H & Extension Service	-	-	-	-	-	-	-	-	-	(4)	(4)
2851	East Umatilla County Rural Fire Protection District	(495)	55	242	297	51	26	-	77	(80)	154	74
2852	Ochoco Irrigation District	(1,905)	212	3,736	3,948	195	101	34	330	(306)	1,936	1,630

Oregon Public Employees Retirement System
Retirement Health Insurance Account
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Schedule of OPEB Amounts by Employer
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Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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)
2853	Mill City Rural Fire Protection District	(1,621)	180	3	183	166	86	271	523	(261)	(144)	(405)
2855	Harney Hospital	(77,050)	8,569	55,325	63,894	7,877	4,096	540	12,513	(12,393)	28,393	16,000
2857	Sunriver Service District	(27,536)	3,062	4,667	7,729	2,815	1,464	77	4,356	(4,429)	2,234	(2,195)
2858	Nesika Beach-Ophir Water District	(1,309)	146	248	394	134	70	21	225	(211)	77	(134)
2859	South Lane County Fire and Rescue	(31,360)	3,488	5,193	8,681	3,206	1,667	68	4,941	(5,044)	2,581	(2,463)
2860	Coos County Airport District	(3,513)	391	4,446	4,837	359	187	-	546	(565)	2,438	1,873
2861	Mt Angel Fire District	(1,785)	199	6	205	183	95	233	511	(287)	(116)	(403)
2864	Tri-City Water and Sanitary Authority	(4,867)	541	1,344	1,885	498	259	15	772	(783)	682	(101)
2865	Tri-County Cooperative Weed Management Area	(1,706)	190	285	475	174	91	11	276	(274)	150	(124)
2867	West Multnomah Soil and Water Conservation District	(7,288)	810	3,281	4,091	745	387	86	1,218	(1,172)	1,626	454
2869	Nehalem Bay Fire & Rescue	(3,370)	375	799	1,174	345	179	8	532	(542)	389	(153)
2870	Clackamas River Water Providers	(3,576)	398	21	419	366	190	85	641	(575)	(40)	(615)
2873	Mosier Fire District	(830)	92	220	312	85	44	54	183	(134)	64	(70)
2874	Umatilla-Morrow Radio and Data District	(3,359)	374	812	1,186	343	179	145	667	(540)	299	(241)
2876	Oregon Municipal Electric Utilities Association	(1,292)	144	539	683	132	69	205	406	(208)	86	(122)
2877	Mid-Columbia Fire and Rescue V1-801	(23,103)	2,569	7,809	10,378	2,362	1,228	141	3,731	(3,716)	3,797	81
2878	Yamhill Fire Protection District	(752)	84	276	360	77	40	-	117	(121)	146	25
2879	LaGrande Rural Fire Protection District	(808)	90	181	271	83	43	351	477	(130)	(22)	(152)
2880	Oregon Health & Science University	(4,327,836)	481,290	1,109,798	1,591,088	442,431	230,046	22,702	695,179	(696,090)	567,679	(128,411)
2881	Lake Chinook Fire and Rescue District	(433)	48	221	269	44	23	43	110	(70)	83	13
2883	Lane Fire Authority	(26,728)	2,972	21,160	24,132	2,732	1,421	225	4,378	(4,299)	10,786	6,487
2884	North Central Public Health District	(11,419)	1,270	7,413	8,683	1,167	607	598	2,372	(1,837)	3,366	1,529
2885	Siletz Rural Fire Protection District	(2,046)	228	3	231	209	109	209	527	(329)	(120)	(449)
2886	Idanha-Detroit Rural Fire Protection District	-	-	1,905	1,905	-	-	28	28	-	1,186	1,186
2887	Umatilla County Fire District #1	(58,192)	6,471	5,988	12,459	5,949	3,093	993	10,035	(9,360)	2,091	(7,269)
2888	Oak Lodge Water Services District	(48,157)	5,355	2,586	7,941	4,923	2,560	51	7,534	(7,746)	1,649	(6,097)
2889	Mid-Valley Behavioral Care Network	(10,010)	1,113	5,712	6,825	1,023	532	2,276	3,831	(1,610)	800	(810)
2890	Central Cascades Fire and EMS	-	-	144	144	-	-	40	40	-	39	39
2891	Grant County Emergency Communications Agency	(3,386)	377	-	377	346	180	1,099	1,625	(545)	(668)	(1,213)
2892	Lake Health District	(5,109)	568	-	568	522	272	2,371	3,165	(822)	(1,276)	(2,098)
2893	Pleasant Hill Goshen Fire and Rescue	(6,105)	679	-	679	624	325	1,015	1,964	(982)	(605)	(1,587)
2894	Greater Toledo Pool Recreation District	-	-	52	52	-	-	15	15	-	14	14
2895	Western Lane Fire and EMS Authority	(735)	82	-	82	75	39	368	482	(118)	(193)	(311)
2900	Clatsop Community College	(117,176)	13,031	4,631	17,662	11,979	6,228	1,767	19,974	(18,847)	538	(18,309)
2901	Blue Mountain Community College	(257,318)	28,616	2,100	30,716	26,305	13,678	24,753	64,736	(41,387)	(11,453)	(52,840)
2902	Treasure Valley Community College	(134,398)	14,946	12,243	27,189	13,739	7,144	-	20,883	(21,617)	6,500	(15,117)
2903	Umpqua Community College	(161,944)	18,009	22,652	40,661	16,555	8,608	-	25,163	(26,047)	13,022	(13,025)
2904	Lane Community College	(637,872)	70,936	131,458	202,394	65,209	33,906	-	99,115	(102,596)	69,434	(33,162)
2905	Mt Hood Community College	(1,357,798)	150,998	14,458	165,456	138,806	72,174	306,068	517,048	(218,388)	(148,416)	(366,804)
2906	Klamath Community College	(153,697)	17,092	-	17,092	15,712	8,170	5,967	29,849	(24,721)	(4,366)	(29,087)
2908	Clackamas Community College	(546,727)	60,800	22,944	83,744	55,891	29,061	1,718	86,670	(87,936)	10,026	(77,910)
2910	Linn-Benton Community College	(460,113)	51,168	45,268	96,436	47,037	24,457	281	71,775	(74,005)	22,990	(51,015)
2918	Portland Community College	(1,343,453)	149,403	605,264	754,667	137,340	71,411	-	208,751	(216,081)	320,373	104,292
2919	Chemeketa Community College	(933,970)	103,865	18,217	122,082	95,479	49,645	159	145,283	(150,220)	8,486	(141,734)
2922	Rogue Community College	(370,100)	41,158	15,437	56,595	37,835	19,673	-	57,508	(59,527)	8,573	(50,954)
2995	Oregon Coast Community College	(95,481)	10,618	2,390	13,008	9,761	5,075	29,893	44,729	(15,357)	(13,828)	(29,185)
2996	Columbia Gorge Community College	(90,870)	10,105	1,364	11,469	9,290	4,830	506	14,626	(14,616)	410	(14,206)
2997	Tillamook Bay Community College	(9,234)	1,027	16,295	17,322	944	491	448	1,483	(1,485)	8,129	6,644
2998	Southwestern Community College	(195,938)	21,790	9,102	30,892	20,031	10,415	2,807	33,253	(31,515)	2,550	(28,965)
2999	Central Oregon Community College	(304,535)	33,867	71,621	105,488	31,132	16,188	123	47,443	(48,982)	37,717	(11,265)
3003	Baker School District 5J	(330,258)	36,727	90	36,817	33,762	17,555	68,075	119,392	(53,119)	(36,009)	(89,128)
3008	Huntington School District 16J	(1,907)	212	4,933	5,145	195	101	20	316	(307)	2,660	2,353
3016	Burnt River High School	(649)	72	4,410	4,482	66	34	529	629	(104)	1,905	1,801
3027	Pine-Eagle School District 61	(39,114)	4,350	21	4,371	3,999	2,079	5,481	11,559	(6,291)	(3,203)	(9,494)
3037	Aalsea School	(31,958)	3,554	4	3,558	3,267	1,699	4,336	9,302	(5,140)	(2,357)	(7,497)
3039	Corvallis School District 509J	(1,294,451)	143,953	-	143,953	132,331	68,806	289,475	490,612	(208,200)	(153,974)	(362,174)
3043	Philomath School District 17J	(278,502)	30,972	-	30,972	28,471	14,804	61,532	104,807	(44,794)	(33,125)	(77,919)

Oregon Public Employees Retirement System
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			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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)
3075	West Linn School District	(1,106,735)	123,078	379	123,457	113,140	58,828	22,599	194,567	(178,007)	(10,736)	(188,743)
3116	Colton School District 53	(93,422)	10,389	211	10,600	9,550	4,966	16,310	30,826	(15,026)	(8,521)	(23,547)
3122	Oregon City School District 62	(967,177)	107,558	362	107,920	98,874	51,410	74,188	224,472	(155,561)	(39,383)	(194,944)
3160	Gladstone School District 115	(309,797)	34,452	680	35,132	31,670	16,467	55,360	103,497	(49,828)	(29,665)	(79,493)
3179	Clatsop County School District 1C	(340,045)	37,816	142	37,958	34,762	18,075	68,325	121,162	(54,693)	(36,040)	(90,733)
3186	Jewell School District 8	(63,191)	7,027	-	7,027	6,460	3,359	12,730	22,549	(10,164)	(7,028)	(17,192)
3187	Seaside Schools	(324,488)	36,086	318	36,404	33,172	17,248	70,212	120,632	(52,191)	(36,793)	(88,984)
3195	Warrenton-Hammond School District	(173,301)	19,272	235	19,507	17,716	9,212	30,868	57,796	(27,874)	(16,277)	(44,151)
3230	Vernonia School District	(104,344)	11,604	519	12,123	10,667	5,546	23,109	39,322	(16,783)	(11,900)	(28,683)
3241	Coquille School District 8	(197,784)	21,995	-	21,995	20,219	10,513	31,993	62,725	(31,812)	(19,052)	(50,864)
3242	Coos Bay School District 9	(373,509)	41,537	-	41,537	38,183	19,854	46,618	104,655	(60,075)	(25,328)	(85,403)
3245	North Bend Public Schools	(343,906)	38,245	101	38,346	35,157	18,280	63,041	116,478	(55,314)	(33,624)	(88,938)
3252	Powers School District	(27,450)	3,053	-	3,053	2,806	1,459	4,978	9,243	(4,415)	(2,666)	(7,081)
3257	Myrtle Point School District 41	(106,077)	11,797	749	12,546	10,844	5,638	23,772	40,254	(17,061)	(11,980)	(29,041)
3264	Bandon School District	(109,317)	12,157	107	12,264	11,175	5,811	20,348	37,334	(17,583)	(10,620)	(28,203)
3274	Crook County School District	(525,842)	58,478	2,556	61,034	53,756	27,951	112,132	193,839	(84,577)	(57,811)	(142,388)
3275	Port Orford-Langlois School District 2CJ	(43,347)	4,821	50	4,871	4,431	2,304	6,096	12,831	(6,972)	(3,432)	(10,404)
3283	Brookings-Harbor School District 17C	(244,370)	27,176	308	27,484	24,982	12,989	42,794	80,765	(39,304)	(22,314)	(61,618)
3288	Central Curry School District 1	(80,798)	8,985	586	9,571	8,260	4,295	18,239	30,794	(12,996)	(9,136)	(22,132)
3291	Bend-La Pine Public Schools	(3,194,226)	355,223	-	355,223	326,543	169,789	682,080	1,178,412	(513,760)	(361,742)	(875,502)
3296	Sisters School District	(176,796)	18,661	857	20,518	18,074	9,398	32,395	59,867	(28,436)	(16,343)	(44,779)
3307	Oakland School District	(92,459)	10,282	30	10,312	9,452	4,915	17,195	31,562	(14,871)	(9,557)	(24,428)
3310	Roseburg Public Schools	(830,226)	92,328	-	92,328	84,873	44,131	136,625	265,629	(133,534)	(72,972)	(206,506)
3316	Glide School District 12	(125,330)	13,938	-	13,938	12,812	6,662	22,565	42,039	(20,158)	(12,230)	(32,388)
3318	Days Creek School District 15	(34,603)	3,848	131	3,979	3,537	1,839	6,515	11,891	(5,566)	(3,308)	(8,874)
3319	South Umpqua School District	(180,368)	20,058	2,462	22,520	18,439	9,587	33,761	61,787	(29,010)	(15,560)	(44,570)
3320	Camas Valley School District 21	(39,874)	4,434	41	4,475	4,076	2,120	7,662	13,858	(6,413)	(4,046)	(10,459)
3321	North Douglas School District 22	(61,458)	6,835	-	6,835	6,283	3,267	13,959	23,509	(9,885)	(7,534)	(17,419)
3324	Yoncalla School District 32	(41,489)	4,614	-	4,614	4,241	2,205	6,385	12,831	(6,673)	(3,661)	(10,334)
3325	Elkton School District 34	(39,197)	4,359	-	4,359	4,007	2,084	6,443	12,534	(6,305)	(3,497)	(9,802)
3335	Riddle School District	(65,716)	7,308	271	7,579	6,718	3,493	14,079	24,290	(10,570)	(7,195)	(17,765)
3338	Glendale 77	(56,489)	6,282	1	6,283	5,775	3,003	12,096	20,874	(9,086)	(6,457)	(15,543)
3349	Winston-Dillard Schools	(211,864)	23,561	-	23,561	21,659	11,262	49,229	82,150	(34,076)	(26,300)	(60,376)
3353	Sutherlin School District 130	(59,823)	6,653	40,661	47,314	6,116	3,180	21	9,317	(9,622)	21,557	11,935
3361	Arlington Public Schools	(25,313)	2,815	202	3,017	2,588	1,346	3,045	6,979	(4,071)	(1,397)	(5,468)
3364	Condon Admin School District 25J	(24,838)	2,762	105	2,867	2,539	1,320	5,578	9,437	(3,995)	(2,832)	(6,827)
3370	Prairie City School District 4	(39,930)	4,441	187	4,628	4,082	2,123	10,549	16,754	(6,422)	(5,504)	(11,926)
3372	Monument School District 8	(22,719)	2,527	57	2,584	2,323	1,208	6,774	10,305	(3,654)	(3,499)	(7,153)
3375	Dayville School District 16J	(14,555)	1,619	193	1,812	1,488	774	2,491	4,753	(2,341)	(1,177)	(3,518)
3376	Long Creek Schools	(13,915)	1,547	15	1,562	1,423	740	2,823	4,986	(2,238)	(1,551)	(3,789)
3394	Crane Elementary School	(6,758)	752	2,212	2,964	691	359	444	1,494	(1,087)	715	(372)
3395	Pine Creek School	-	-	373	373	-	-	1	1	-	198	198
3396	Diamond School District 7	(273)	30	268	298	28	15	1	44	(44)	106	62
3397	Suntex School District	-	-	789	789	-	-	3	3	-	439	439
3398	Drewsey School	(43)	5	596	601	4	2	47	53	(7)	281	274
3399	Frenchglen School District	(1,540)	171	66	237	157	82	10	249	(248)	39	(209)
3405	Fields-Trout Creek 33	(1,298)	144	647	791	133	69	5	207	(209)	344	135
3407	Crane Union High School	(4,629)	515	2,972	3,487	473	246	7	726	(744)	1,692	948
3409	Hood River County School District	(935,400)	104,024	-	104,024	95,625	49,721	221,619	366,965	(150,450)	(118,318)	(268,768)
3414	Phoenix-Talent School District	(47,540)	46,434	724	47,158	42,685	22,194	94,478	159,375	(67,157)	(49,319)	(116,476)
3415	Ashland Public Schools	(491,922)	54,706	-	54,706	50,289	26,148	92,223	168,660	(79,121)	(49,500)	(128,621)
3416	Central Point School District 6	(501,490)	55,770	-	55,770	51,267	26,657	5,937	83,861	(80,660)	(5,695)	(86,355)
3417	Eagle Point School District 9	(657,465)	73,115	-	73,115	67,212	34,948	142,791	244,951	(105,747)	(75,386)	(181,133)
3424	Rogue River School District	(97,988)	10,897	-	10,897	10,017	5,209	7,955	23,181	(15,760)	(4,270)	(20,030)
3432	Prospect School District	(11,016)	1,225	6,741	7,966	1,126	586	129	1,841	(1,772)	3,474	1,702
3439	Butte Falls School District	(44,983)	5,002	-	5,002	4,599	2,391	9,232	16,222	(7,235)	(5,102)	(12,337)
3440	Pinehurst School	(1,792)	199	401	600	183	95	38	316	(288)	180	(108)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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)
3445	Culver School District 4	(113,447)	12,616	24	12,640	11,598	6,030	21,532	39,160	(18,247)	(11,427)	(29,674)
3446	Ashwood School	-	-	401	401	-	-	8	8	-	200	200
3447	Madras School District	(628,297)	69,872	782	70,654	64,230	33,397	138,173	235,800	(101,055)	(72,295)	(173,350)
3451	Black Butte School District	(4,720)	525	-	525	482	251	553	1,286	(759)	(332)	(1,091)
3454	Grants Pass School District	(1,233,097)	137,130	-	137,130	126,058	65,545	268,781	460,384	(198,332)	(142,598)	(340,930)
3456	Klamath County School District	(1,426,788)	158,670	76	158,746	145,859	75,841	364,055	585,755	(229,485)	(193,120)	(422,605)
3457	Klamath Falls City Schools	(542,857)	60,370	140	60,510	55,496	28,856	108,137	192,489	(87,313)	(57,109)	(144,422)
3461	Lake County School District 7	(135,988)	15,123	68	15,191	13,902	7,228	27,074	48,204	(21,872)	(14,359)	(36,231)
3462	Paisley School District	(25,789)	2,868	-	2,868	2,636	1,371	3,220	7,227	(4,148)	(1,780)	(5,928)
3463	North Lake School District 14	(44,753)	4,977	-	4,977	4,575	2,379	9,231	16,185	(7,198)	(4,923)	(12,121)
3464	Plush School District	(1,647)	183	147	330	168	88	8	264	(265)	70	(195)
3465	Adel School District 21	(2,223)	247	31	278	227	118	292	637	(358)	(130)	(488)
3470	Pleasant Hill School District	(142,291)	15,824	-	15,824	14,546	7,563	27,238	49,347	(22,886)	(14,533)	(37,419)
3473	Eugene School District 4J	(1,813,295)	201,653	34,846	236,499	183,371	96,386	587	282,344	(291,651)	15,074	(276,577)
3487	Springfield School District 19	(1,879,149)	208,976	1,050	210,026	192,104	99,886	376,390	668,380	(302,243)	(192,692)	(494,935)
3494	Fern Ridge School District	(214,266)	23,828	4,870	28,698	21,904	11,389	53,171	86,464	(34,463)	(24,401)	(58,864)
3498	Mapleton School District	(43,826)	4,874	12	4,886	4,480	2,330	7,275	14,085	(7,049)	(4,233)	(11,282)
3502	Creswell School District 40	(229,328)	25,503	-	25,503	23,444	12,190	50,857	86,491	(36,885)	(27,225)	(64,110)
3506	South Lane School District	(520,490)	57,883	-	57,883	53,209	27,667	96,776	177,652	(83,716)	(51,932)	(135,648)
3510	Bethel School District	(1,026,242)	114,126	2,185	116,311	104,912	54,550	239,726	399,188	(165,061)	(124,547)	(289,608)
3517	Crow-Applegate-Lorane District 66	(45,470)	5,057	871	5,928	4,648	2,417	5,117	12,182	(7,313)	(1,990)	(9,303)
3519	McKenzie School District	(43,414)	4,828	7	4,835	4,438	2,308	6,011	12,757	(6,983)	(3,463)	(10,446)
3520	Junction City School District 69	(307,529)	34,200	-	34,200	31,438	16,347	73,522	121,307	(49,463)	(38,834)	(88,297)
3522	Lowell School District	(58,293)	6,483	-	6,483	5,959	3,099	5,959	15,017	(9,376)	(3,695)	(13,071)
3524	Oakridge School District	(106,837)	11,881	229	12,110	10,922	5,679	23,226	39,827	(17,184)	(12,183)	(29,367)
3527	Marcola School District 79	(63,036)	7,010	-	7,010	6,444	3,351	12,023	21,818	(10,139)	(6,985)	(17,124)
3533	Triangle Lake Schools	(54,030)	6,009	150	6,159	5,523	2,872	11,052	19,447	(8,690)	(5,801)	(14,491)
3537	Siuslaw School District 97J	(229,574)	25,530	64	25,594	23,469	12,203	43,015	78,687	(36,925)	(22,587)	(59,512)
3579	Lincoln County School District	(869,703)	96,718	-	96,718	88,909	46,229	189,374	324,512	(139,883)	(102,049)	(241,932)
3615	Central Linn School District 552C	(107,183)	11,920	78	11,998	10,957	5,697	17,230	33,884	(17,239)	(9,392)	(26,631)
3618	Sweet Home School District 55	(386,436)	42,975	-	42,975	39,505	20,541	78,071	138,117	(62,155)	(42,128)	(104,283)
3647	Scio School District 95C	(92,888)	10,330	515	10,845	9,496	4,937	16,366	30,799	(14,940)	(7,656)	(22,596)
3665	Santiam Canyon School District	(115,192)	12,810	-	12,810	11,776	6,123	26,464	44,363	(18,527)	(14,169)	(32,696)
3684	Ontario School District 8C	(451,715)	50,234	-	50,234	46,178	24,011	92,634	162,823	(72,654)	(49,384)	(122,038)
3687	Juntura Grade School	-	-	450	450	-	-	4	4	-	278	278
3694	Nyssa School District 26	(207,579)	23,084	-	23,084	21,221	11,034	39,509	71,764	(33,387)	(21,222)	(54,609)
3696	Annex Elementary School	(1,446)	161	4,472	4,633	148	77	175	400	(233)	2,123	1,890
3707	Adrian School District 61	(56,059)	6,234	7	6,241	5,731	2,980	11,460	20,171	(9,017)	(6,036)	(15,053)
3709	Harper School District 66	(9,082)	1,010	3,263	4,273	928	483	-	1,411	(1,461)	1,823	362
3712	W W Jones School	-	-	991	991	-	-	4	4	-	520	520
3729	Jefferson School District 14CJ	(150,157)	16,699	1,170	17,869	15,350	7,982	29,103	52,435	(24,151)	(14,277)	(38,428)
3730	North Marion School District 15	(350,300)	38,956	8,271	47,227	35,811	18,620	75,947	130,378	(56,342)	(34,581)	(90,923)
3735	Salem-Keizer Public Schools	(8,191,813)	910,995	-	910,995	837,441	435,435	1,710,242	2,983,118	(1,317,573)	(903,626)	(2,221,199)
3750	St Paul School District	(76,466)	8,504	453	8,957	7,817	4,065	23,582	35,464	(12,299)	(11,897)	(24,196)
3780	Mt Angel School District 91	(35,798)	3,981	26,924	30,905	3,660	1,903	194	5,757	(5,758)	14,341	8,583
3786	Woodburn School District	(1,125,373)	125,150	-	125,150	115,046	59,819	250,904	425,769	(181,005)	(133,788)	(314,793)
3809	Morrow County Schools	(424,863)	47,248	-	47,248	43,433	22,584	96,450	162,467	(68,335)	(50,959)	(119,294)
3818	Portland Public Schools	(5,965,902)	663,456	391,618	1,055,074	609,889	317,117	34,381	961,387	(959,557)	167,215	(792,342)
3820	Parkrose School District	(566,566)	63,007	1,515	64,522	57,920	30,116	115,948	203,984	(91,127)	(60,399)	(151,526)
3824	Reynolds School District	(2,151,220)	239,233	2,811	242,044	219,917	114,348	467,864	802,129	(346,003)	(245,532)	(591,535)
3842	Corbett School District 39	(91,597)	10,186	10,625	20,811	9,364	4,869	77	14,310	(14,732)	5,487	(9,245)
3843	David Douglas School District	(2,425,608)	269,747	2,355	272,102	247,968	128,933	472,095	848,996	(390,135)	(247,582)	(637,717)
3847	Riverdale School	(143,050)	15,908	1,561	17,469	14,624	7,604	29,392	51,620	(23,008)	(14,165)	(37,173)
3850	Dallas School District	(506,723)	56,352	2,166	58,518	51,802	26,935	98,945	177,682	(81,501)	(50,821)	(132,322)
3859	Central School District 13J	(348,108)	38,712	-	38,712	35,587	18,504	4,174	58,255	(55,990)	(2,534)	(58,524)
3865	Perrydale School District 21	(31,189)	3,468	384	3,852	3,188	1,658	563	5,409	(5,016)	(43)	(5,059)
3887	Falls City School District	(23,453)	2,608	1,262	3,870	2,398	1,247	245	3,890	(3,772)	353	(3,419)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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)
3902	Tillamook Public Schools	(354,036)	39,372	-	39,372	36,193	18,819	69,656	124,668	(56,943)	(37,201)	(94,144)
3920	Neah-Kah-Nie School District	(194,972)	21,682	-	21,682	19,932	10,364	38,198	68,494	(31,359)	(20,605)	(51,964)
3927	Echo School District	(6,356)	707	14,579	15,286	650	338	26	1,014	(1,022)	7,650	6,628
3928	Umatilla School District 6R	(46,824)	5,207	56,548	61,755	4,787	2,489	8,287	15,563	(7,531)	22,437	14,906
3931	Pendleton School District 16R	(368,759)	41,009	319	41,328	37,698	19,601	26,637	83,936	(59,311)	(13,509)	(72,820)
3935	Athena-Weston School District 29RJ	(111,437)	12,393	-	12,393	11,392	5,923	26,434	43,749	(17,924)	(14,138)	(32,062)
3942	Stanfield School District	(78,085)	8,684	135	8,819	7,983	4,151	15,048	27,182	(12,559)	(7,741)	(20,300)
3944	Ukiah School	(5,871)	653	1,420	2,073	600	312	11	923	(944)	714	(230)
3957	Helix School District	(5,705)	634	6,879	7,513	583	303	155	1,041	(918)	3,481	2,563
3958	Pilot Rock School District 2R	(54,617)	6,074	228	6,302	5,583	2,903	10,341	18,827	(8,785)	(5,259)	(14,044)
3965	La Grande Public Schools	(483,657)	53,786	46	53,832	49,444	25,709	138,215	213,368	(77,791)	(73,586)	(151,377)
3966	Union County School District	(65,102)	7,240	140	7,380	6,655	3,460	14,638	24,753	(10,471)	(7,622)	(18,093)
3967	North Powder School District	(54,884)	6,104	-	6,104	5,611	2,917	12,106	20,634	(8,828)	(6,400)	(15,228)
3969	Imbler School District	(61,408)	6,829	8	6,837	6,278	3,264	12,975	22,517	(9,877)	(6,918)	(16,795)
3970	Cove School District	(56,376)	6,269	-	6,269	5,763	2,997	12,318	21,078	(9,068)	(6,675)	(15,743)
3973	Elgin School District 23	(18,916)	2,104	10,150	12,254	1,934	1,005	55	2,994	(3,042)	5,176	2,134
3986	Joseph School District 6	(54,544)	6,066	731	6,797	5,576	2,899	14,162	22,637	(8,773)	(6,766)	(15,539)
3990	Wallowa School	(38,966)	4,333	39	4,372	3,983	2,071	8,105	14,159	(6,267)	(4,516)	(10,783)
3993	Enterprise School District 21	(81,044)	9,013	878	9,891	8,285	4,308	23,719	36,312	(13,035)	(11,795)	(24,830)
4003	Troy School District 54	(1,687)	188	-	188	172	90	366	628	(271)	(194)	(465)
4012	Dufur Schools	(15,340)	1,706	12,399	14,105	1,568	815	297	2,680	(2,467)	6,224	3,757
4034	Gaston Public Schools	(101,200)	11,254	503	11,757	10,346	5,379	22,073	37,798	(16,277)	(11,211)	(27,488)
4035	Banks School District	(100,590)	11,186	658	11,844	10,283	5,347	576	16,206	(16,179)	(526)	(16,705)
4062	Beaverton School District	(5,207,786)	579,147	30,227	609,374	532,387	276,819	15,062	824,268	(837,621)	(257)	(837,878)
4109	Spray School District 1	(1,762)	196	3,395	3,591	180	94	168	442	(283)	1,511	1,228
4114	Fossil School District 21J	(7,223)	803	3,976	4,779	738	384	-	1,122	(1,162)	2,496	1,334
4135	Newberg School District 29JT	(956,514)	106,372	8,451	114,823	97,784	50,843	226,302	374,929	(153,846)	(111,436)	(265,282)
4142	McMinnville Schools	(1,304,213)	145,039	343	145,382	133,328	69,325	288,974	491,627	(209,770)	(154,106)	(363,876)
4144	Sheridan School District 48J	(124,617)	13,858	444	14,302	12,739	6,624	23,231	42,594	(20,043)	(11,873)	(31,916)
4166	Yamhill-Carlton School District 1	(165,648)	18,421	255	18,676	16,934	8,805	36,414	62,153	(26,643)	(19,094)	(45,737)
4219	Grant County Education Service District	(17,631)	1,961	386	2,347	1,802	937	4,555	7,294	(2,836)	(2,058)	(4,894)
4220	Jefferson County Education Service District	(29,682)	3,301	25	3,326	3,034	1,578	5,310	9,922	(4,774)	(2,828)	(7,602)
4223	InterMountain Education Service District	(217,646)	24,204	-	24,204	22,250	11,569	4,074	37,893	(35,006)	(2,988)	(37,994)
4224	Wallowa County Region 18	(33,823)	3,761	-	3,761	3,458	1,798	6,174	11,430	(5,440)	(3,277)	(8,717)
4226	North Central Education Service District	(11,863)	1,319	333	1,652	1,213	631	1,088	2,932	(1,908)	(232)	(2,140)
4232	South Coast Education Service District Region 7	(129,940)	14,450	2,099	16,549	13,284	6,907	21,520	41,711	(20,900)	(9,994)	(30,894)
4237	Douglas Education Service District	(242,215)	26,936	-	26,936	24,761	12,875	22,765	60,401	(38,958)	(12,294)	(51,252)
4238	Multnomah Education Service District	(731,870)	81,390	-	81,390	74,818	38,902	137,596	251,316	(117,714)	(74,065)	(191,779)
4252	High Desert Education Service District	(393,295)	43,738	-	43,738	40,206	20,906	77,019	138,131	(63,258)	(41,305)	(104,563)
4254	Willamette Education Service District	(451,879)	50,252	-	50,252	46,195	24,020	63,896	134,111	(72,680)	(34,561)	(107,241)
4258	Hermiston School District 8R	(712,341)	79,218	-	79,218	72,822	37,864	97,745	208,431	(114,573)	(53,015)	(167,588)
4259	Clackamas Education Service District	(424,658)	47,225	-	47,225	43,412	22,573	61,292	127,277	(68,302)	(33,671)	(101,973)
4260	Greater Albany School District 8J	(1,752,957)	194,943	-	194,943	179,203	93,178	377,548	649,929	(281,946)	(200,637)	(482,583)
4268	Lake Oswego School District	(1,453,067)	161,593	31	161,624	148,546	77,238	329,114	554,898	(233,712)	(173,001)	(406,713)
4270	Silver Falls School District	(719,608)	80,026	-	80,026	73,565	38,251	167,466	279,282	(115,742)	(88,821)	(204,563)
4271	Malheur Education Service District Region 14	(11,731)	1,305	16,578	17,883	1,199	624	80	1,903	(1,887)	8,918	7,031
4272	Linn-Benton-Lincoln Education Service District	(385,735)	42,897	-	42,897	39,433	20,504	71,777	131,714	(62,042)	(38,074)	(100,116)
4273	Double O School District	-	-	556	556	-	-	24	24	-	269	269
4276	Lane County Education Service District	(243,027)	27,026	317	27,343	24,844	12,918	41,888	79,650	(39,088)	(21,789)	(60,877)
4277	Mitchell School	(4,680)	520	4,005	4,525	478	249	419	1,146	(753)	1,711	958
4279	St Helens School District 502	(116,632)	12,970	100,680	113,650	11,923	6,200	1,607	19,730	(18,759)	51,473	32,714
4280	Northwest Regional Education Service District	(713,143)	79,307	-	79,307	72,904	37,907	77,880	188,691	(114,702)	(42,831)	(157,533)
4286	Southern Oregon Education Service District	(299,563)	33,314	10,259	43,573	30,624	15,923	59,090	105,637	(48,182)	(22,102)	(70,284)
4288	Medford School District 549C	(1,210,650)	134,634	919	135,553	123,764	64,352	-	188,116	(194,721)	(17)	(194,738)
4291	Dayton Public Schools	(192,480)	21,405	-	21,405	19,677	10,231	44,531	74,439	(30,959)	(23,743)	(54,702)
4293	Lake County Education Service District	(12,224)	1,359	233	1,592	1,250	650	1,448	3,348	(1,966)	(584)	(2,550)
4294	Harney Education Service District Region XVII	(26,320)	2,927	333	3,260	2,691	1,399	3,900	7,990	(4,233)	(1,775)	(6,008)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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)
4295	Wasco County Education Service District	(82,178)	9,139	738	9,877	8,401	4,368	24,141	36,910	(13,218)	(12,255)	(25,473)
4306	Amity School District	(154,654)	17,199	43	17,242	15,810	8,221	33,885	57,916	(24,875)	(18,794)	(43,669)
4309	Scappoose School District	(342,566)	38,096	360	38,456	35,020	18,209	69,545	122,774	(55,098)	(36,479)	(91,577)
4311	Redmond School District 2J	(1,316,532)	146,409	-	146,409	134,588	69,980	294,519	499,087	(211,751)	(157,153)	(368,904)
4312	Reedsport School District	(86,429)	9,612	-	9,612	8,836	4,594	11,888	25,318	(13,901)	(6,566)	(20,467)
4313	Forest Grove School District	(633,614)	70,463	34,595	105,058	64,774	33,680	1,442	99,896	(101,911)	15,929	(85,982)
4314	Willamina School District 30J	(82,957)	9,225	9,786	19,011	8,481	4,410	2,171	15,062	(13,343)	3,150	(10,193)
4315	John Day School District	(130,918)	14,559	1,927	16,486	13,384	6,959	39,631	59,974	(21,057)	(19,192)	(40,249)
4316	Tigard-Tualatin School District 23J	(2,599,249)	289,057	-	289,057	265,719	138,163	605,248	1,009,130	(418,064)	(321,138)	(739,202)
4317	Sherwood School District 88J	(897,228)	99,779	-	99,779	91,723	47,692	182,308	321,723	(144,310)	(96,986)	(241,296)
4320	Rainier School District 13	(161,398)	17,949	17	17,966	16,500	8,579	33,495	58,574	(25,959)	(17,902)	(43,861)
4321	North Clackamas School District 12	(3,428,600)	381,288	6,947	388,235	350,503	182,247	779,606	1,312,356	(551,457)	(404,820)	(956,277)
4323	Estacada School District 108	(318,248)	35,392	-	35,392	32,534	16,916	61,823	111,273	(51,187)	(32,889)	(84,076)
4324	Centennial School District 28	(1,749,791)	194,591	10,291	204,882	178,879	93,010	544,435	816,324	(281,437)	(278,136)	(559,573)
4326	Harney County School District 3	(149,431)	16,618	158	16,776	15,276	7,943	33,221	56,440	(24,035)	(17,264)	(41,299)
4327	Jordan Valley School District 3	-	-	5,560	5,560	-	-	77	77	-	2,894	2,894
4329	Gervais School District 1	(206,169)	22,928	503	23,431	21,076	10,959	46,834	78,869	(33,160)	(24,377)	(57,537)
4330	Vale School District 84	(169,730)	18,875	292	19,167	17,351	9,022	33,242	59,615	(27,299)	(17,385)	(44,684)
4331	Molalla River School District	(557,012)	61,944	332	62,276	56,943	29,608	154,982	241,533	(89,590)	(83,532)	(173,122)
4332	Gresham-Barlow School District 10	(2,264,057)	251,781	7,405	259,186	231,452	120,346	563,606	915,404	(364,151)	(291,551)	(655,702)
4333	Canby School District	(971,997)	108,094	96	108,190	99,366	51,666	228,464	379,496	(156,336)	(120,244)	(276,580)
4334	Cascade School District 5	(431,113)	47,943	-	47,943	44,072	22,916	99,932	166,920	(69,340)	(53,210)	(122,550)
4335	Milton-Freewater Unified School District 7	(333,292)	37,065	92	37,157	34,072	17,716	79,071	130,859	(53,607)	(41,918)	(95,525)
4336	Nestucca Valley School District 101	(101,392)	11,276	449	11,725	10,365	5,389	21,415	37,169	(16,308)	(11,095)	(27,403)
4337	Sherman County School District	(36,183)	4,024	6	4,030	3,699	1,923	6,342	11,964	(5,820)	(3,513)	(9,333)
4338	Three Rivers U J School District	(1,138,828)	126,647	13,376	140,023	116,421	60,534	338,839	515,794	(183,169)	(166,770)	(349,939)
4339	Lebanon Community School District	(734,231)	81,652	-	81,652	75,060	39,028	168,667	282,755	(118,094)	(89,600)	(207,694)
4340	Monroe School District 1J	(73,940)	8,223	46	8,269	7,559	3,930	15,566	27,055	(11,892)	(8,175)	(20,067)
4341	Hillsboro School District 1J	(4,431,307)	492,797	-	492,797	453,008	235,546	978,769	1,667,323	(712,732)	(519,271)	(1,232,003)
4342	North Santiam School District 29J	(345,511)	38,424	265	38,689	35,321	18,366	64,320	118,007	(55,572)	(33,857)	(89,429)
4343	Harrisburg School District 7	(15,725)	1,749	42,065	43,814	1,608	836	1,500	3,944	(2,529)	20,460	17,931
4344	South Wasco County School District 1	(67,406)	7,496	759	8,255	6,891	3,583	19,820	30,294	(10,842)	(9,871)	(20,713)
4345	Oregon Trail School District 46	(696,610)	77,469	284	77,753	71,214	37,028	148,906	257,148	(112,043)	(77,376)	(189,419)
4346	Knappa School District 4	(69,214)	7,697	409	8,106	7,076	3,679	8,405	19,160	(11,132)	(4,195)	(15,327)
4347	Clatskanie School District 6J	(69,305)	7,707	6,078	13,785	7,085	3,684	49	10,818	(11,147)	3,166	(7,981)
4348	Lourdes Charter School	(2,937)	327	62	389	300	156	153	609	(472)	(20)	(492)
4350	Ridgeline Montessori	(14,172)	1,576	1,175	2,751	1,449	753	94	2,296	(2,279)	542	(1,737)
4351	The Village School	(6,231)	693	2	695	637	331	1,342	2,310	(1,002)	(707)	(1,709)
4352	Armadillo Technical Institute	(472)	52	3,413	3,465	48	25	74	147	(76)	1,659	1,583
4354	Opal Charter School	(2,234)	248	885	1,133	228	119	29	376	(359)	368	9
4355	Three Rivers Charter School	(13,833)	1,538	13	1,551	1,414	735	385	2,534	(2,225)	(137)	(2,362)
4360	Luckiamute Valley Charter School	(3,086)	343	7,267	7,610	315	164	152	631	(496)	3,630	3,134
4362	Kings Valley Charter School	(867)	96	176	272	89	46	21	156	(139)	66	(73)
4363	Multisensory Learning Academy	(27,137)	3,018	3,667	6,685	2,774	1,442	373	4,589	(4,365)	1,580	(2,785)
4365	Mitch Charter School	(9,649)	1,073	1,831	2,904	986	513	7	1,506	(1,552)	1,194	(358)
4366	Sand Ridge Charter School	(731)	81	9,970	10,051	75	39	285	399	(118)	5,004	4,886
4367	Arthur Academy Charter School	(48,709)	5,417	7,725	13,142	4,980	2,589	117	7,686	(7,834)	3,770	(4,064)
4369	Trillium Charter School	(39,481)	4,391	86	4,477	4,036	2,099	11,017	17,152	(6,350)	(5,850)	(12,200)
4370	Howard Street Charter School, Inc.	(5,868)	653	698	1,351	600	312	79	991	(944)	301	(643)
4371	The Lighthouse School	(39,520)	4,395	11	4,406	4,040	2,101	12,640	18,781	(6,356)	(6,749)	(13,105)
4373	Sheridan Japanese School Foundation	(977)	109	2,106	2,215	100	52	12	164	(157)	1,131	974
4374	Ione School District	(42,455)	4,721	17	4,738	4,340	2,257	8,340	14,937	(6,828)	(4,413)	(11,241)
4375	Eddyville Charter School	(30,104)	3,348	40	3,388	3,077	1,600	7,645	12,322	(4,842)	(3,918)	(8,760)
4376	Four Rivers Community School	(21,335)	2,373	1,286	3,659	2,181	1,134	217	3,532	(3,432)	429	(3,003)
4378	Mosier Community School	(29,718)	3,305	9	3,314	3,038	1,580	7,172	11,790	(4,780)	(3,622)	(8,402)
4379	Siletz Valley School	(18,072)	2,010	146	2,156	1,847	961	2,900	5,708	(2,907)	(1,345)	(4,252)
4380	The Emerson School	(5,575)	620	1,435	2,055	570	296	22	888	(897)	725	(172)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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)
4381	North Wasco County School District 21	(521,036)	57,943	-	57,943	53,265	27,696	114,456	195,417	(83,803)	(61,605)	(145,408)
4382	Self Enhancement Inc	-	-	66	66	-	-	-	-	-	164	164
4383	City View Charter School	(8,047)	895	2,058	2,953	823	428	14	1,265	(1,294)	1,032	(262)
4386	Nixyaawii Community School	(3,071)	341	3,458	3,799	314	163	323	800	(494)	1,493	999
4388	West Lane Tech	(4,775)	531	2,140	2,671	488	254	203	945	(768)	890	122
4390	Oregon Connections Academy	(137,107)	15,247	16,259	31,506	14,016	7,288	2,233	23,537	(22,052)	6,434	(15,618)
4392	Eagleridge High School	(18,758)	2,086	5	2,091	1,918	997	2,243	5,158	(3,017)	(1,347)	(4,364)
4393	Cascade Heights Public Charter School	(10,862)	1,208	1,745	2,953	1,110	577	217	1,904	(1,747)	758	(989)
4395	Siletz Valley Early College Academy	(6,441)	716	1	717	658	342	426	1,426	(1,036)	(246)	(1,282)
4396	Sweet Home Charter School	-	-	4,691	4,691	-	-	-	-	-	2,571	2,571
4397	Springwater Environmental Sciences School	(12,643)	1,406	1,076	2,482	1,292	672	163	2,127	(2,033)	400	(1,633)
4400	Phoenix School	(6,602)	734	1,697	2,431	675	351	14	1,040	(1,062)	862	(200)
4401	Ballston Community School	(2,425)	270	476	746	248	129	-	377	(390)	321	(69)
4402	Sage Community School	-	-	1,994	1,994	-	-	45	45	-	1,012	1,012
4403	Portland Village School	(43,931)	4,885	1,129	6,014	4,491	2,335	14,480	21,306	(7,066)	(6,627)	(13,693)
4404	Alliance Charter Academy	(25,423)	2,827	1,318	4,145	2,599	1,351	9	3,959	(4,089)	659	(3,430)
4405	Forest Grove Community School	(9,396)	1,045	2,598	3,643	961	499	145	1,605	(1,511)	1,235	(276)
4407	Madrone Trail Public Charter School	(5,311)	591	4,873	5,464	543	282	41	866	(854)	2,368	1,514
4408	Muddy Creek Charter School	(8,370)	931	-	931	856	445	671	1,972	(1,346)	(408)	(1,754)
4409	Southwest Charter School	(7,402)	823	2,581	3,404	757	393	36	1,186	(1,191)	1,298	107
4410	Ace Academy	-	-	-	-	-	-	-	-	-	(188)	(188)
4411	Sherwood Charter School	(14,901)	1,657	-	1,657	1,523	792	1,156	3,471	(2,397)	(667)	(3,064)
4412	Estacada Web Academy	(46,585)	5,181	-	5,181	4,762	2,476	5,353	12,591	(7,493)	(3,077)	(10,570)
4413	Marcola Early College Academy	(7,685)	855	-	855	786	408	3,846	5,040	(1,236)	(2,024)	(3,260)
4414	Marcola Web Academy	(7,407)	824	-	824	757	394	3,707	4,858	(1,191)	(1,951)	(3,142)
4418	Lewis and Clark Montessori Charter School	(19,817)	2,204	5,517	7,721	2,026	1,053	549	3,628	(3,187)	2,434	(753)
4419	Silvies River Web Academy	(20,668)	2,298	-	2,298	2,113	1,099	3,179	6,391	(3,324)	(1,951)	(5,275)
4420	Oregon Virtual Academy	(29,481)	3,278	25,873	29,151	3,014	1,567	1,534	6,115	(4,742)	12,231	7,489
4422	Redmond Proficiency Academy	(85,801)	9,542	-	9,542	8,771	4,561	15,829	29,161	(13,800)	(8,637)	(22,437)
4423	Molalla River Academy	(21,543)	2,396	151	2,547	2,202	1,145	4,639	7,986	(3,465)	(2,332)	(5,797)
4424	The Ivy School	(18,275)	2,032	224	2,256	1,868	971	2,178	5,017	(2,939)	(910)	(3,849)
4429	Clackamas Web Academy	(341)	38	8	46	35	18	64	117	(55)	(28)	(83)
4430	Clackamas Charter Alliance 2	(1,869)	208	18	226	191	99	258	548	(301)	(123)	(424)
4432	Renaissance Public Academy	(3,794)	422	1,488	1,910	388	202	151	741	(610)	652	42
4433	Powell Butte Community Charter School	(26,011)	2,893	-	2,893	2,659	1,383	5,466	9,508	(4,184)	(2,963)	(7,147)
4434	Logos Public Charter School	(29,593)	3,291	11,074	14,365	3,025	1,573	3,861	8,459	(4,760)	2,930	(1,830)
4435	Sunny Wolf Charter School	(1,870)	208	4,521	4,729	191	99	172	462	(301)	2,226	1,925
4436	Academy of Arts & Academics	-	-	1,976	1,976	-	-	34	34	-	1,703	1,703
4437	Center for Advance Learning	(27,770)	3,088	87	3,175	2,839	1,476	6,416	10,731	(4,467)	(3,279)	(7,746)
4440	Sheridan Allprep Academy	(17,340)	1,928	-	1,928	1,773	922	4,187	6,882	(2,789)	(2,252)	(5,041)
4441	Baker Web Academy	(27,157)	3,020	46,594	49,614	2,776	1,444	5,214	9,434	(4,368)	19,552	15,184
4443	Knova Learning Oreogon	(12,301)	1,368	2,717	4,085	1,258	654	2	1,914	(1,978)	1,360	(618)
4444	Bennett Pearson Academy, Inc.	(20,210)	2,248	-	2,248	2,066	1,074	5,658	8,798	(3,251)	(3,078)	(6,329)
4446	Coburg Community Charter School	(21,606)	2,403	189	2,592	2,209	1,148	3,552	6,909	(3,475)	(1,651)	(5,126)
4447	Arco Iris Spanish Immersion Charter School	(26,346)	2,930	-	2,930	2,693	1,400	4,079	8,172	(4,237)	(2,326)	(6,563)
4448	Gresham Barlow Web Academy	(46,104)	5,127	-	5,127	4,713	2,451	8,863	16,027	(7,415)	(5,025)	(12,440)
4449	Mosier Middle School	-	-	1	1	-	-	-	-	-	(139)	(139)
4450	Sauvie Island Academy	(34,263)	3,810	180	3,990	3,503	1,821	8,811	14,135	(5,511)	(4,528)	(10,039)
4451	River's Edge Academy Charter School	(2,222)	247	4,818	5,065	227	118	349	694	(357)	2,177	1,820
4452	South Columbia Family School	-	-	1,651	1,651	-	-	20	20	-	863	863
4453	Woodland Educational Initiative	(6,852)	762	2,342	3,104	701	364	218	1,283	(1,102)	940	(162)
4454	Le Monde Immersion Charter School	(10,205)	1,135	3,313	4,448	1,043	542	177	1,762	(1,641)	1,572	(69)
4455	Hope Chinese Charter School	(10,398)	1,156	5,842	6,998	1,063	553	790	2,406	(1,672)	2,337	665
4456	Insight School of Oregon Charter	(24,867)	2,765	32	2,797	2,542	1,322	3,940	7,804	(4,000)	(2,196)	(6,196)
4457	Oregon Virtual Education East	(1,399)	156	-	156	143	74	33	250	(225)	(17)	(242)
4458	Oregon Virtual Education West	(1,399)	156	-	156	143	74	33	250	(225)	(17)	(242)
4459	Crater Lake Charter Academy	(22,256)	2,475	35	2,510	2,275	1,183	4,407	7,865	(3,580)	(2,292)	(5,872)

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Cost-Sharing Multiple-Employer OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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)
4460	Kairos PDX	-	-	9,196	9,196	-	-	1,129	1,129	-	3,877	3,877
4461	Mountain View Academy	-	-	50	50	-	-	-	-	-	(95)	(95)
4462	Bend International School	(21,449)	2,385	-	2,385	2,193	1,140	4,309	7,642	(3,450)	(2,236)	(5,686)
4463	Dallas Community School-Community Innovation Partners	(11,428)	1,271	223	1,494	1,168	607	2,858	4,633	(1,838)	(1,288)	(3,126)
4464	The Valley School of Southern Oregon	(726)	81	2,525	2,606	74	39	200	313	(117)	1,179	1,062
4465	Bridge Educational Foundation	(1,661)	185	674	859	170	88	8	266	(267)	431	164
4467	Cannon Beach Academy	(3,096)	344	253	597	316	165	183	664	(498)	(93)	(591)
4468	Frontier Charter Academy	(13,973)	1,554	3,136	4,690	1,428	743	1,854	4,025	(2,247)	(220)	(2,467)
4469	Desert Sky Montessori	(3,030)	337	2,616	2,953	310	161	1,061	1,532	(487)	396	(91)
4470	Oregon Family School	(6,704)	746	-	746	685	356	1,533	2,574	(1,078)	(1,080)	(2,158)
4471	Wahtonka Community School	(5,450)	606	-	606	557	290	1,825	2,672	(877)	(1,097)	(1,974)
4472	Valley Inquiry Charter School	(3,921)	436	-	436	401	208	1,962	2,571	(631)	(1,032)	(1,663)
4479	Harmony Academy	(503)	56	-	56	51	27	252	330	(81)	(132)	(213)
Total for All Entities		\$ (203,760,218)	\$ 22,659,761	\$ 28,676,951	\$ 51,336,712	\$ 20,830,205	\$ 10,830,873	\$ 28,676,951	\$ 60,338,029	\$ (32,772,828)	\$ -	\$ (32,772,828)

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, 2020

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, 2020, there were 811 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, 2020, the inactive RHIA plan participants currently receiving benefits totaled 43,797, and there were 47,611 active and 13,044 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.

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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, 2020 (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, 2020 (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):

<u>Net OPEB - RHIA (Asset) (in Millions)</u>	
<u>As of June 30, 2020</u>	
	<u>2020</u>
Total OPEB - RHIA Liability	\$ 406.9
Plan Fiduciary Net Position	<u>610.7</u>
Employers' Net OPEB - RHIA (Asset)	\$ <u>(203.8)</u>
Plan net position as a percentage of Total OPEB - RHIA Liability	150.1 %

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 2018 Experience Study, which reviewed experience for the four-year period ended on December 31, 2018.

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<u>Actuarial Methods and Assumptions</u>	
	RHIA
Valuation date	December 31, 2018
Measurement date	June 30, 2020
Experience Study	2018, published July 24, 2019
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: 32% Disabled retirees: 20%
Healthcare cost trend rate	Not applicable
Mortality	<p><i>Healthy retirees and beneficiaries:</i> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><i>Active members:</i> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><i>Disabled retirees:</i> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2020 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 May 2019 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/2020-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, 2020, 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, 2020 – 2.9 years
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.