

Oregon Public Employees Retirement System

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

As of and for the Year Ended June 30, 2017



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 Year Ended June 30, 2017

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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 Retirement Health Insurance Account (RHIA) Cost-Sharing Multiple-Employer Defined Benefit Other Post-employment Benefit (OPEB) Plan (the Plan) as of and for the years ended June 30, 2016 and 2017, 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, 2016 and 2017, and total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense / (credit) (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Plan as of and for the year ended June 30, 2017, 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 as of June 30, 2016 and 2017, the net OPEB liability / (asset) as of June 30, 2016 and 2017, and the total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense / (credit) as of and for the year ended June 30, 2017, for the total of all participating entities for the Oregon Public Employees Retirement System RHIA Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the Oregon Public Employees Retirement System as of and for the fiscal year ended June 30, 2017, and our report thereon dated December 1, 2017, 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 System'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

April 11, 2018

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

| Employer Number | Employer Name | Employer Contributions | | Employer Contributions June 30, 2017 | Proportionate Share June 30, 2017 |
|-----------------|-------------------------------|------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| | | June 30, 2016 | Proportionate Share June 30, 2016 | | |
| 1000 | State Agencies | \$ 13,148,025 | 29.48783461% | \$ 15,378,933 | 30.89038441% |
| 2000 | Lake County | 18,873 | 0.04232777% | 17,049 | 0.03424455% |
| 2001 | Clackamas County | 639,901 | 1.43514325% | 720,023 | 1.44625037% |
| 2002 | Curry County | 22,503 | 0.05046770% | 22,812 | 0.04581969% |
| 2003 | Douglas County | 118,652 | 0.26610666% | 121,452 | 0.24395070% |
| 2004 | Harney County | 19,045 | 0.04271265% | 19,297 | 0.03875966% |
| 2005 | Jackson County | 232,255 | 0.52089276% | 251,962 | 0.50609503% |
| 2006 | Jefferson County | 26,983 | 0.06051642% | 28,829 | 0.05790636% |
| 2007 | Klamath County | 18,542 | 0.04158586% | 17,928 | 0.03600980% |
| 2008 | Lane County | 375,188 | 0.84145649% | 413,876 | 0.83131857% |
| 2009 | Marion County | 369,400 | 0.82847490% | 399,362 | 0.80216444% |
| 2011 | Washington County | 579,841 | 1.30044225% | 632,423 | 1.27029535% |
| 2012 | Grant County | 15,234 | 0.03416716% | 15,509 | 0.03115066% |
| 2013 | Umatilla County | 69,805 | 0.15655474% | 75,018 | 0.15068244% |
| 2014 | Linn County | 169,580 | 0.38032720% | 186,339 | 0.37428411% |
| 2015 | Yamhill County | 118,172 | 0.26503113% | 127,431 | 0.25595970% |
| 2016 | Sherman County | 11,586 | 0.02598347% | 12,212 | 0.02452945% |
| 2017 | Columbia County | 40,270 | 0.09031617% | 48,004 | 0.09642227% |
| 2018 | Coos County | 68,664 | 0.15399694% | 74,387 | 0.14941442% |
| 2020 | Wasco County | 25,916 | 0.05812311% | 31,057 | 0.06238109% |
| 2021 | Baker County | 22,805 | 0.05114618% | 24,849 | 0.04991188% |
| 2022 | Gilliam County | 9,349 | 0.02096741% | 9,886 | 0.01985685% |
| 2027 | Deschutes County | 275,090 | 0.61696113% | 301,513 | 0.60562393% |
| 2035 | Hood River County | 32,140 | 0.07208329% | 34,976 | 0.07025403% |
| 2036 | Clatsop County | 55,189 | 0.12377558% | 61,275 | 0.12307758% |
| 2037 | Polk County | 70,764 | 0.15870593% | 82,039 | 0.16478585% |
| 2038 | Multnomah County | 1,523,126 | 3.41600160% | 1,666,499 | 3.34735804% |
| 2039 | Malheur County | 36,083 | 0.08092617% | 37,243 | 0.07480738% |
| 2040 | Benton County | 117,493 | 0.26350915% | 132,930 | 0.26700595% |
| 2042 | Josephine County | 66,452 | 0.14903664% | 72,707 | 0.14604069% |
| 2043 | Lincoln County | 20,795 | 0.04663788% | 22,252 | 0.04469649% |
| 2044 | Crook County | 6,483 | 0.01454063% | 7,629 | 0.01532322% |
| 2050 | Wallowa County | 1,296 | 0.00290648% | 1,361 | 0.00273306% |
| 2099 | State Judiciary | 123,409 | 0.27677746% | 145,492 | 0.29223701% |
| 2100 | City of Roseburg | 48,485 | 0.10873998% | 52,515 | 0.10548254% |
| 2101 | City of Salem | 362,875 | 0.81384084% | 407,896 | 0.81930652% |
| 2102 | City of Medford | 173,650 | 0.38945536% | 184,180 | 0.36994618% |
| 2103 | City of Albany | 130,232 | 0.29207849% | 135,495 | 0.27215793% |
| 2104 | City of Ashland | 81,662 | 0.18314802% | 87,653 | 0.17606216% |
| 2105 | City of Astoria | 27,994 | 0.06278304% | 30,981 | 0.06222800% |
| 2106 | City of Beaverton | 176,807 | 0.39653554% | 201,130 | 0.40399288% |
| 2107 | City of Bend | 189,181 | 0.42428630% | 213,190 | 0.42821716% |
| 2109 | City of Canby | 27,777 | 0.06229713% | 29,178 | 0.05860662% |
| 2110 | City of Coquille | 6,932 | 0.01554579% | 6,971 | 0.01400265% |
| 2111 | City of Eugene | 469,958 | 1.05400242% | 504,295 | 1.01293637% |
| 2112 | City Of Forest Grove | 178 | 0.00039840% | 1,999 | 0.00401422% |
| 2113 | City of Grants Pass | 61,704 | 0.13838717% | 69,588 | 0.13977634% |
| 2114 | City of Gresham | 201,727 | 0.45242495% | 220,138 | 0.44217225% |
| 2115 | City of Hillsboro | 270,589 | 0.60686657% | 297,143 | 0.59684649% |
| 2117 | City of McMinnville | 81,131 | 0.18195731% | 85,332 | 0.17139914% |
| 2118 | City of Ontario | 13,519 | 0.03032020% | 13,252 | 0.02661897% |
| 2119 | City of Oregon City | 57,644 | 0.12928229% | 64,405 | 0.12936493% |
| 2120 | City of Lake Oswego | 120,859 | 0.27105784% | 127,972 | 0.25704586% |
| 2121 | City of Portland | 1,603,369 | 3.59596760% | 1,760,795 | 3.53676347% |
| 2122 | City of Redmond | 47,011 | 0.10543413% | 54,392 | 0.10925293% |
| 2123 | City of St Helens | 17,259 | 0.03870699% | 20,349 | 0.04087381% |
| 2125 | City of Vernonia | 2,520 | 0.00565112% | 2,994 | 0.00601432% |
| 2126 | City of West Linn | 41,106 | 0.09219008% | 44,782 | 0.08995006% |
| 2127 | City of Cottage Grove | 18,523 | 0.04154231% | 21,470 | 0.04312464% |
| 2128 | City of Tillamook | 8,428 | 0.01890192% | 9,420 | 0.01892189% |
| 2129 | City of Sweet Home | 4,345 | 0.00974530% | 4,797 | 0.00963467% |
| 2131 | City of Drain | 2,676 | 0.00600171% | 2,360 | 0.00474044% |
| 2132 | Eugene Water & Electric Board | 197,992 | 0.44404742% | 209,119 | 0.42003990% |
| 2138 | City of Hood River | 18,823 | 0.04221464% | 21,148 | 0.04247799% |
| 2139 | City of Reedsport | 6,382 | 0.01431344% | 6,877 | 0.01381262% |
| 2140 | City of Lebanon | 25,281 | 0.05669862% | 30,442 | 0.06114702% |

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

| Employer Number | Employer Name | Employer | Proportionate Share | Employer Contributions | Proportionate Share |
|-----------------|--------------------------|--------------------------------|---------------------|------------------------|---------------------|
| | | Contributions June 30, 2016 | June 30, 2016 | June 30, 2017 | June 30, 2017 |
| 2142 | City of Sherwood | 31,795 | 0.07130756% | 33,217 | 0.06672111% |
| 2143 | City of Oakland | 857 | 0.00192193% | 856 | 0.00171871% |
| 2145 | City of Vale | 1,997 | 0.00447975% | 2,090 | 0.00419773% |
| 2146 | City of Prineville | 18,872 | 0.04232452% | 19,606 | 0.03938132% |
| 2147 | City of Wheeler | 671 | 0.00150451% | 723 | 0.00145301% |
| 2148 | City of Klamath Falls | 43,620 | 0.09782909% | 45,788 | 0.09196963% |
| 2149 | City of Canyonville | 1,210 | 0.00271354% | 1,586 | 0.00318639% |
| 2150 | City of Bandon | 9,660 | 0.02166594% | 10,239 | 0.02056675% |
| 2152 | City of Coos Bay | 33,146 | 0.07433748% | 34,416 | 0.06912898% |
| 2154 | City of Pendleton | 39,718 | 0.08907702% | 41,262 | 0.08287881% |
| 2155 | City of Corvallis | 136,589 | 0.30633548% | 142,567 | 0.28636259% |
| 2157 | City of Monmouth | 15,076 | 0.03381229% | 16,293 | 0.03272541% |
| 2158 | City of Milton-Freewater | 18,987 | 0.04258291% | 21,119 | 0.04242036% |
| 2159 | City of Baker City | 16,748 | 0.03756209% | 17,727 | 0.03560733% |
| 2160 | City of Hermiston | 25,215 | 0.05655190% | 28,378 | 0.05700055% |
| 2161 | City of Pilot Rock | 1,303 | 0.00292193% | 1,267 | 0.00254393% |
| 2162 | City of Clatskanie | 4,233 | 0.00949465% | 2,883 | 0.00579082% |
| 2163 | City of Milwaukie | 43,136 | 0.09674394% | 47,397 | 0.09520229% |
| 2165 | City of Cornelius | 10,433 | 0.02339762% | 11,764 | 0.02362889% |
| 2166 | City of Nyssa | 3,260 | 0.00731177% | 3,145 | 0.00631750% |
| 2167 | City of Athena | 1,189 | 0.00266765% | 1,307 | 0.00262508% |
| 2168 | City of Oakridge | 5,306 | 0.01190014% | 5,551 | 0.01114893% |
| 2170 | City of Madras | 7,936 | 0.01779924% | 8,879 | 0.01783509% |
| 2172 | City of Sandy | 17,660 | 0.03960650% | 20,418 | 0.04101136% |
| 2174 | City of Mt Angel | 3,938 | 0.00883149% | 4,319 | 0.00867427% |
| 2175 | City of Umatilla | 9,041 | 0.02027720% | 9,488 | 0.01905740% |
| 2176 | City of Scappoose | 9,460 | 0.02121709% | 10,864 | 0.02182097% |
| 2177 | City of Condon | 1,065 | 0.00238851% | 887 | 0.00178140% |
| 2178 | City of Boardman | 6,150 | 0.01379204% | 5,438 | 0.01092224% |
| 2179 | City of Estacada | 4,584 | 0.01028002% | 5,252 | 0.01054875% |
| 2180 | City of Enterprise | 2,930 | 0.00657076% | 3,158 | 0.00634257% |
| 2181 | City of Central Point | 21,411 | 0.04801935% | 22,438 | 0.04506931% |
| 2182 | City of Cascade Locks | 3,224 | 0.00723117% | 2,987 | 0.00599986% |
| 2183 | City of Myrtle Point | 5,678 | 0.01273362% | 5,744 | 0.01153675% |
| 2184 | City of Port Orford | 2,391 | 0.00536185% | 2,368 | 0.00475636% |
| 2185 | City of Wood Village | 3,858 | 0.00865173% | 4,391 | 0.00881923% |
| 2186 | City of Chiloquin | 743 | 0.00166608% | 839 | 0.00168473% |
| 2187 | City of Philomath | 6,956 | 0.01560089% | 7,654 | 0.01537472% |
| 2188 | City of Talent | 5,983 | 0.01341947% | 6,735 | 0.01352902% |
| 2189 | City of Willamina | 1,585 | 0.00355443% | 1,529 | 0.00307122% |
| 2191 | City of Huntington | 467 | 0.00104775% | 364 | 0.00073140% |
| 2192 | City of North Plains | 2,962 | 0.00664249% | 2,894 | 0.00581294% |
| 2193 | City of Heppner | 1,124 | 0.00252180% | 1,241 | 0.00249289% |
| 2194 | City of Cave Junction | 1,937 | 0.00434507% | 2,050 | 0.00411768% |
| 2195 | City of Metolius | 520 | 0.00116727% | 483 | 0.00097084% |
| 2196 | City of Hubbard | 3,226 | 0.00723415% | 3,247 | 0.00652286% |
| 2197 | City of Myrtle Creek | 4,555 | 0.01021578% | 4,526 | 0.00909040% |
| 2198 | City of Carlton | 2,280 | 0.00511369% | 2,584 | 0.00519019% |
| 2199 | City of Junction City | 11,349 | 0.02545203% | 11,650 | 0.02339988% |
| 2200 | City of Wallowa | 596 | 0.00133765% | 725 | 0.00145562% |
| 2201 | City of Coburg | 3,228 | 0.00724014% | 3,217 | 0.00646188% |
| 2202 | City of Dallas | 20,643 | 0.04629754% | 22,875 | 0.04594645% |
| 2203 | City of Rockaway Beach | 3,842 | 0.00861744% | 4,786 | 0.00961242% |
| 2204 | City of Burns | 3,009 | 0.00674929% | 3,362 | 0.00675215% |
| 2205 | City of Elgin | 1,878 | 0.00421174% | 1,950 | 0.00391672% |
| 2206 | City of Weston | 778 | 0.00174518% | 865 | 0.00173806% |
| 2207 | City of Mill City | 971 | 0.00217882% | 990 | 0.00198943% |
| 2208 | City of Fairview | 11,779 | 0.02641780% | 12,667 | 0.02544297% |
| 2209 | City of Monroe | 396 | 0.00088889% | 525 | 0.00105424% |
| 2210 | City of Helix | 177 | 0.00039789% | 66 | 0.00013213% |
| 2211 | City of Jefferson | 1,585 | 0.00355432% | 1,845 | 0.00370511% |
| 2212 | Town of Lakeview | 4,357 | 0.00977111% | 4,438 | 0.00891364% |
| 2213 | City of Stanfield | 1,981 | 0.00444192% | 2,106 | 0.00422934% |
| 2214 | City of Yamhill | 1,891 | 0.00424153% | 2,116 | 0.00424997% |
| 2215 | City of Powers | 236 | 0.00052817% | 255 | 0.00051224% |
| 2216 | City of Brookings | 13,049 | 0.02926476% | 13,492 | 0.02710102% |

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

| Employer Number | Employer Name | Employer | | Employer Contributions | |
|-----------------|-----------------------|-----------------------------|-----------------------------------|------------------------|-----------------------------------|
| | | Contributions June 30, 2016 | Proportionate Share June 30, 2016 | June 30, 2017 | Proportionate Share June 30, 2017 |
| 2217 | City of Sutherlin | 9,538 | 0.02139196% | 11,478 | 0.02305418% |
| 2218 | City of Prairie City | 892 | 0.00199951% | 1,019 | 0.00204730% |
| 2219 | City of Sheridan | 4,703 | 0.01054708% | 4,394 | 0.00882632% |
| 2220 | City of Garibaldi | 1,928 | 0.00432366% | 1,944 | 0.00390539% |
| 2221 | City of Sisters | 3,602 | 0.00807745% | 3,774 | 0.00757956% |
| 2222 | City of Jacksonville | 4,981 | 0.01117104% | 5,327 | 0.01070002% |
| 2223 | City of Cannon Beach | 9,396 | 0.02107248% | 10,685 | 0.02146259% |
| 2224 | City of Falls City | 614 | 0.00137719% | 779 | 0.00156483% |
| 2225 | City of Echo | 987 | 0.00221385% | 1,039 | 0.00208762% |
| 2226 | City of Hines | 1,179 | 0.00264441% | 1,531 | 0.00307575% |
| 2228 | City of Turner | 1,642 | 0.00368279% | 1,914 | 0.00384409% |
| 2229 | City of John Day | 3,408 | 0.00764321% | 3,199 | 0.00642639% |
| 2231 | City of Banks | 1,614 | 0.00361934% | 1,606 | 0.00322564% |
| 2232 | City of Joseph | 566 | 0.00126929% | 371 | 0.00074482% |
| 2233 | City of Lafayette | 2,329 | 0.00522412% | 2,535 | 0.00509092% |
| 2234 | City of Aumsville | 3,910 | 0.00876900% | 4,236 | 0.00850898% |
| 2235 | City of Amity | 1,250 | 0.00280280% | 1,330 | 0.00267178% |
| 2236 | City of Creswell | 3,601 | 0.00807711% | 4,150 | 0.00833614% |
| 2237 | City of Troutdale | 13,001 | 0.02915773% | 13,180 | 0.02647277% |
| 2238 | City of Warrenton | 12,033 | 0.02698616% | 13,112 | 0.02633797% |
| 2240 | City of Wilsonville | 43,235 | 0.09696579% | 42,435 | 0.08523494% |
| 2241 | City of Bay City | 1,464 | 0.00328414% | 1,659 | 0.00333193% |
| 2242 | City of Gaston | 244 | 0.00054748% | 242 | 0.00048695% |
| 2244 | City of Lakeside | 1,719 | 0.00385629% | 1,522 | 0.00305754% |
| 2245 | City of Dundee | 2,617 | 0.00586894% | 2,799 | 0.00562262% |
| 2246 | City of Merrill | 408 | 0.00091543% | 464 | 0.00093170% |
| 2247 | City of Malin | 511 | 0.00114641% | 539 | 0.00108244% |
| 2248 | City of Fossil | 363 | 0.00081336% | 397 | 0.00079724% |
| 2249 | City of Phoenix | 5,130 | 0.01150593% | 4,680 | 0.00939976% |
| 2250 | City of Gold Beach | 3,707 | 0.00831399% | 3,861 | 0.00775461% |
| 2251 | City of Rogue River | 3,334 | 0.00747783% | 3,555 | 0.00714122% |
| 2252 | City of Dayton | 1,852 | 0.00415361% | 2,090 | 0.00419879% |
| 2253 | Town of Butte Falls | 173 | 0.00038732% | 211 | 0.00042416% |
| 2254 | City of Shady Cove | 868 | 0.00194582% | 844 | 0.00169439% |
| 2255 | Town of Canyon City | 582 | 0.00130524% | 655 | 0.00131530% |
| 2256 | City of Jordan Valley | 277 | 0.00062225% | 311 | 0.00062526% |
| 2257 | City of Culver | 545 | 0.00122185% | 639 | 0.00128353% |
| 2258 | City of Adair Village | 794 | 0.00177983% | 876 | 0.00175901% |
| 2260 | City of Riddle | 1,434 | 0.00321587% | 1,532 | 0.00307624% |
| 2261 | City of Waldport | 3,455 | 0.00774877% | 3,768 | 0.00756795% |
| 2262 | City of Dufur | 574 | 0.00128707% | 492 | 0.00098902% |
| 2263 | City of La Grande | 10,531 | 0.02361866% | 11,088 | 0.02227249% |
| 2264 | City of Gervais | 2,594 | 0.00581780% | 2,758 | 0.00553906% |
| 2265 | City of Westfir | 227 | 0.00050837% | 205 | 0.00041253% |
| 2266 | City of Irrigon | 2,065 | 0.00463172% | 2,285 | 0.00458959% |
| 2267 | City of Independence | 12,378 | 0.02776007% | 13,516 | 0.02714883% |
| 2268 | City of Harrisburg | 3,165 | 0.00709781% | 3,300 | 0.00662924% |
| 2269 | City of Durham | 365 | 0.00081854% | 453 | 0.00091008% |
| 2270 | City of Lyons | 280 | 0.00062891% | 337 | 0.00067755% |
| 2271 | City of Columbia City | 2,099 | 0.00470706% | 2,362 | 0.00474349% |
| 2272 | City of Aurora | 796 | 0.00178631% | 1,011 | 0.00202997% |
| 2273 | City of Silverton | 13,238 | 0.02969048% | 14,868 | 0.02986424% |
| 2274 | City of Gold Hill | 876 | 0.00196477% | 585 | 0.00117532% |
| 2275 | City of Toledo | 10,176 | 0.02282145% | 9,805 | 0.01969545% |
| 2276 | City of Newport | 10,578 | 0.02372468% | 11,690 | 0.02348035% |
| 2278 | City of Springfield | 134,611 | 0.30189953% | 148,660 | 0.29860053% |
| 2279 | City of Keizer | 31,473 | 0.07058562% | 31,928 | 0.06413062% |
| 2280 | City of Winston | 5,560 | 0.01246895% | 5,127 | 0.01029884% |
| 2281 | City of Manzanita | 2,621 | 0.00587932% | 2,474 | 0.00496876% |
| 2282 | City of Eagle Point | 3,373 | 0.00756529% | 3,666 | 0.00736411% |
| 2283 | City of Maupin | 1,289 | 0.00289165% | 1,407 | 0.00282604% |
| 2284 | City of Halsey | 1,042 | 0.00233599% | 965 | 0.00193862% |
| 2285 | City of Veneta | 4,070 | 0.00912753% | 4,575 | 0.00918876% |
| 2286 | City of Millersburg | 1,003 | 0.00224881% | 802 | 0.00161107% |
| 2287 | City of King City | 1,647 | 0.00369488% | 1,795 | 0.00360539% |
| 2288 | City of Tualatin | 45,092 | 0.10113095% | 49,740 | 0.09990764% |

Oregon Public Employees Retirement System
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Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

| Employer Number | Employer Name | Employer | | Employer Contributions June 30, 2017 | Proportionate Share June 30, 2017 |
|-----------------|--------------------------------------------|-----------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| | | Contributions June 30, 2016 | Proportionate Share June 30, 2016 | | |
| 2290 | City of Molalla | 11,888 | 0.02666222% | 13,302 | 0.02671796% |
| 2291 | City of Florence | 14,493 | 0.03250440% | 14,343 | 0.02881056% |
| 2292 | City of North Bend | 16,428 | 0.03684407% | 18,328 | 0.03681485% |
| 2293 | City of Lowell | 869 | 0.00194842% | 1,203 | 0.00241687% |
| 2294 | City of Depoe Bay | 2,925 | 0.00655926% | 3,175 | 0.00637798% |
| 2295 | City of Tigard | 30,085 | 0.06747229% | 30,494 | 0.06125161% |
| 2296 | City of Happy Valley | 16,215 | 0.03636692% | 19,283 | 0.03873174% |
| 2297 | City of Rainier | 4,243 | 0.00951530% | 4,818 | 0.00967798% |
| 2298 | City of Lincoln City | 32,030 | 0.07183499% | 34,896 | 0.07009318% |
| 2299 | City of Dunes City | 40 | 0.00009058% | 74 | 0.00014908% |
| 2300 | City of Yachats | 2,327 | 0.00521937% | 2,452 | 0.00492551% |
| 2301 | City of Moro | 420 | 0.00094203% | 351 | 0.00070595% |
| 2302 | City of Mt. Vernon | 661 | 0.00148336% | 688 | 0.00138141% |
| 2303 | City of Woodburn | 38,765 | 0.08694041% | 40,561 | 0.08147193% |
| 2304 | City of Gladstone | 12,341 | 0.02767864% | 15,120 | 0.03037003% |
| 2305 | City of Elkton | 178 | 0.00039935% | 196 | 0.00039369% |
| 2306 | City of Imbler | - | 0.00000000% | 42 | 0.00008535% |
| 2307 | City of Yoncalla | 778 | 0.00174424% | 1,006 | 0.00202027% |
| 2308 | City of North Powder | 285 | 0.00063959% | 365 | 0.00073238% |
| 2309 | City of Gearhart | 2,850 | 0.00639087% | 3,058 | 0.00614249% |
| 2501 | Port of The Dalles | 1,012 | 0.00226893% | 1,078 | 0.00216597% |
| 2504 | Oak Lodge Water District | 4,661 | 0.01045441% | 4,963 | 0.00996806% |
| 2507 | Port of Astoria | 6,759 | 0.01515985% | 7,585 | 0.01523540% |
| 2508 | Multnomah Drainage | 6,616 | 0.01483903% | 8,288 | 0.01664824% |
| 2510 | Horsefly Irrigation District | 157 | 0.00035263% | 262 | 0.00052636% |
| 2511 | Grants Pass Irrigation District | 2,124 | 0.00476274% | 2,487 | 0.00499459% |
| 2512 | Port of Portland | 322,122 | 0.72244195% | 343,477 | 0.68991274% |
| 2513 | Port of Coos Bay | 5,981 | 0.01341416% | 7,396 | 0.01485541% |
| 2515 | Klamath County Fire District 1 | 23,613 | 0.05295873% | 23,275 | 0.04674984% |
| 2518 | Clackamas County Housing Authority | 9,766 | 0.02190351% | 11,596 | 0.02329150% |
| 2519 | Portland Housing Authority | 68,260 | 0.15309069% | 70,390 | 0.14138660% |
| 2521 | League of Oregon Cities | 32,394 | 0.07265246% | 36,783 | 0.07388221% |
| 2522 | Lane Council of Governments | 43,837 | 0.09831591% | 51,873 | 0.10419240% |
| 2524 | Oak Lodge Sanitary District | 9,447 | 0.02118843% | 8,947 | 0.01797128% |
| 2526 | Clatskanie PUD | 15,211 | 0.03411508% | 16,035 | 0.03220769% |
| 2527 | Deschutes Valley Water District | 8,022 | 0.01799234% | 7,895 | 0.01585795% |
| 2528 | Columbia River Fire & Rescue | 19,775 | 0.04435136% | 19,559 | 0.03928636% |
| 2529 | East Fork Irrigation District | 1,212 | 0.00271719% | 1,311 | 0.00263422% |
| 2531 | Oregon School Boards Association | 13,501 | 0.03027954% | 14,941 | 0.03001030% |
| 2533 | Owyhee Irrigation District | 6,052 | 0.01357400% | 6,445 | 0.01294634% |
| 2536 | Valley View Cemetery | 201 | 0.00045077% | 234 | 0.00046969% |
| 2538 | Clackamas Vector Control | 1,316 | 0.00295174% | 1,680 | 0.00337516% |
| 2540 | West Extension Irrigation District | 1,122 | 0.00251552% | 1,597 | 0.00320800% |
| 2541 | Jackson County Vector Control District | 733 | 0.00164331% | 757 | 0.00151956% |
| 2542 | Rainbow Water District | 2,275 | 0.00510270% | 2,536 | 0.00509484% |
| 2544 | Santa Clara Rural Fire Protection District | 812 | 0.00182215% | 1,159 | 0.00232817% |
| 2545 | Council of Governments | 31,627 | 0.07093069% | 32,105 | 0.06448741% |
| 2549 | Rogue River Fire District | 4,649 | 0.01042692% | 4,779 | 0.00959894% |
| 2550 | Nyssa Road Assessment District 2 | 1,011 | 0.00226658% | 1,099 | 0.00220777% |
| 2551 | Sandy Fire Department | 5,381 | 0.01206906% | 5,581 | 0.01121106% |
| 2552 | Winston-Dillard Fire District | 4,537 | 0.01017636% | 3,977 | 0.00798731% |
| 2553 | Tangent Rural Fire Protection District | 623 | 0.00139618% | 766 | 0.00153948% |
| 2555 | Monroe Fire Department | 374 | 0.00083960% | 449 | 0.00090237% |
| 2556 | Jackson County Fire District 5 | 10,505 | 0.02356030% | 11,920 | 0.02394183% |
| 2557 | Estacada Fire Department | 4,667 | 0.01046610% | 5,401 | 0.01084794% |
| 2559 | Keizer Fire Department | 11,141 | 0.02498706% | 11,882 | 0.02386703% |
| 2561 | Jefferson Rural Fire Protection District | 1,888 | 0.00423543% | 2,203 | 0.00442420% |
| 2562 | Odell Rural Fire Protection District | 523 | 0.00117272% | 558 | 0.00112037% |
| 2563 | Central Oregon Irrigation District | 7,651 | 0.01715833% | 8,440 | 0.01695321% |
| 2564 | Illinois Valley Fire District | 1,861 | 0.00417402% | 2,140 | 0.00429776% |
| 2567 | Charleston Rural Fire Protection District | 880 | 0.00197325% | 827 | 0.00166131% |
| 2568 | Molalla Rural Fire Protection District 73 | 4,785 | 0.01073050% | 5,226 | 0.01049778% |
| 2569 | Central Oregon Intergovernmental Council | 22,386 | 0.05020626% | 22,758 | 0.04571228% |
| 2570 | Port of St Helens | 3,884 | 0.00871065% | 3,803 | 0.00763967% |
| 2571 | Crystal Springs Water District | 1,443 | 0.00323531% | 1,746 | 0.00350648% |
| 2572 | Local Government Personnel Institute | 1,543 | 0.00346071% | 2,166 | 0.00435044% |

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

| Employer Number | Employer Name | Employer | | Employer Contributions June 30, 2017 | Proportionate Share June 30, 2017 |
|-----------------|------------------------------------------------------|-----------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| | | Contributions June 30, 2016 | Proportionate Share June 30, 2016 | | |
| 2573 | Goshen Fire District | 161 | 0.00036140% | 223 | 0.00044720% |
| 2575 | Jefferson County Rural Fire Protection District 1 | 1,526 | 0.00342133% | 1,909 | 0.00383381% |
| 2576 | Depoe Bay Rural Fire Protection District | 2,112 | 0.00473774% | 3,428 | 0.00688536% |
| 2579 | La Pine Rural Fire Protection District | 9,435 | 0.02115934% | 9,933 | 0.01995075% |
| 2580 | Marion County Fire District 1 | 18,777 | 0.04211150% | 18,605 | 0.03736967% |
| 2581 | Port of Umatilla | 725 | 0.00162528% | 780 | 0.00156760% |
| 2582 | Talent Irrigation District | 2,790 | 0.00625631% | 3,101 | 0.00622788% |
| 2585 | Rogue River Valley Irrigation District | 1,309 | 0.00293642% | 1,432 | 0.00287692% |
| 2587 | Tualatin Valley Irrigation District | 960 | 0.00215267% | 1,335 | 0.00268088% |
| 2588 | Clatskanie Rural Fire Protection District | 4,101 | 0.00919858% | 4,236 | 0.00850945% |
| 2589 | West Slope Water District | 2,001 | 0.00448720% | 2,416 | 0.00485191% |
| 2590 | Redmond Fire & Rescue | 20,369 | 0.04568219% | 21,079 | 0.04234038% |
| 2592 | Medford Irrigation District | 1,836 | 0.00411712% | 1,401 | 0.00281351% |
| 2594 | Metro | 277,066 | 0.62139293% | 300,544 | 0.60367796% |
| 2595 | Canby Fire District | 8,766 | 0.01966060% | 8,926 | 0.01792873% |
| 2596 | Bend Parks & Recreation | 33,103 | 0.07424181% | 37,411 | 0.07514517% |
| 2597 | Mapleton Water District | 339 | 0.00076115% | 385 | 0.00077404% |
| 2598 | Marion County Housing Authority | 3,136 | 0.00703228% | 3,337 | 0.00670269% |
| 2599 | South Suburban Sanitary District | 3,375 | 0.00757007% | 3,505 | 0.00704000% |
| 2600 | Winston-Dillard Water District | 1,950 | 0.00437291% | 2,074 | 0.00416629% |
| 2601 | Baker Valley Irrigation District | 327 | 0.00073316% | 353 | 0.00070854% |
| 2602 | Aumsville Rural Fire Protection District | 914 | 0.00204928% | 729 | 0.00146416% |
| 2603 | Corbett Water District | 980 | 0.00219763% | 940 | 0.00188740% |
| 2604 | Netarts-Oceanside Sanitary District | 1,499 | 0.00336236% | 1,649 | 0.00331153% |
| 2605 | Scio Fire District | 595 | 0.00133467% | 645 | 0.00129620% |
| 2606 | West Valley Housing Authority | 4,123 | 0.00924752% | 4,364 | 0.00876542% |
| 2607 | Hoodland Fire District 74 | 4,728 | 0.01060365% | 5,205 | 0.01045449% |
| 2608 | Gaston Rural Fire Protection District | 599 | 0.00134251% | 690 | 0.00138685% |
| 2610 | Turner Fire District | 1,832 | 0.00410970% | 2,154 | 0.00432708% |
| 2612 | Community Services Consortium | 16,575 | 0.03717362% | 18,903 | 0.03796876% |
| 2613 | Polk Soil & Water Conservation District | 861 | 0.00193032% | 1,017 | 0.00204317% |
| 2617 | Clean Water Services | 126,256 | 0.28316064% | 140,760 | 0.28273209% |
| 2618 | Estacada Cemetery District | 200 | 0.00044871% | 242 | 0.00048665% |
| 2620 | Jackson County Fire District 4 | 1,392 | 0.00312167% | 2,348 | 0.00471718% |
| 2623 | Evans Valley Fire District 6 | 439 | 0.00098385% | 478 | 0.00095942% |
| 2624 | Klamath Vector Control | 291 | 0.00065166% | 334 | 0.00067122% |
| 2625 | Port of Newport | 3,301 | 0.00740339% | 3,591 | 0.00721306% |
| 2626 | Tillamook Peoples Utility District | 33,730 | 0.07564784% | 35,699 | 0.07170507% |
| 2628 | McKenzie Fire And Rescue | 1,691 | 0.00379167% | 1,850 | 0.00371610% |
| 2630 | Sheridan Fire District | 1,593 | 0.00357179% | 1,804 | 0.00362274% |
| 2631 | Arch Cape Water-Sanitary District | 496 | 0.00113355% | 576 | 0.00115596% |
| 2633 | Port of Cascade Locks | 2,258 | 0.00506321% | 2,268 | 0.00455474% |
| 2637 | Northeast Oregon Housing Authority | 3,591 | 0.00805303% | 3,668 | 0.00736688% |
| 2638 | North Douglas County Fire and EMS | 888 | 0.00199244% | 1,274 | 0.00255942% |
| 2641 | Suburban East Salem Water District | 1,543 | 0.00346143% | 1,699 | 0.00341344% |
| 2642 | Dexter Rural Fire Protection District | 178 | 0.00039863% | 158 | 0.00031796% |
| 2643 | Sweet Home Cemetery | 484 | 0.00108491% | 581 | 0.00116797% |
| 2644 | Lakeside Water District | 731 | 0.00163943% | 836 | 0.00167989% |
| 2645 | Chiloquin Agency Lake Rural Fire Protection District | 434 | 0.00097365% | 521 | 0.00104557% |
| 2646 | Keno Rural Fire Protection District | 745 | 0.00167142% | 1,310 | 0.00263042% |
| 2647 | Crooked River Ranch Rural Fire Protection District | 1,164 | 0.00261147% | 1,595 | 0.00320467% |
| 2648 | Black Butte Ranch Rural Fire Protection District | 3,522 | 0.00789816% | 3,639 | 0.00730956% |
| 2649 | Colton Fire Department | 465 | 0.00104275% | 324 | 0.00065093% |
| 2650 | Pleasant Hill Fire Department | 230 | 0.00051646% | 251 | 0.00050509% |
| 2651 | Imbler Rural Fire Protection District | 134 | 0.00030154% | 99 | 0.00019958% |
| 2652 | The Oregon Consortium | 1,169 | 0.00262266% | - | 0.00000000% |
| 2653 | Umatilla Fire Department | 556 | 0.00124686% | 366 | 0.00073582% |
| 2657 | Mid-Willamette Valley Senior Service Agency | 49,845 | 0.11179048% | 57,755 | 0.11600789% |
| 2659 | Silverton Fire District | 1,979 | 0.00443819% | 2,087 | 0.00419243% |
| 2660 | Tualatin Valley Fire & Rescue | 239,407 | 0.53693204% | 281,240 | 0.56490398% |
| 2663 | Metropolitan Area Communications Commission | 3,975 | 0.00891534% | 4,301 | 0.00863999% |
| 2664 | Applegate Valley Rural Fire Protection District 9 | 2,514 | 0.00563872% | 2,380 | 0.00477995% |
| 2669 | Roseburg Urban Sanitary Authority | 4,538 | 0.01017770% | 4,990 | 0.01002326% |
| 2671 | Columbia 911 Communications District | 6,047 | 0.01356196% | 6,111 | 0.01227556% |
| 2672 | Rockwood Water PUD | 5,884 | 0.01319652% | 7,034 | 0.01412881% |
| 2673 | Port Orford Library | 205 | 0.00045956% | 284 | 0.00056962% |

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2017 and June 30, 2016

| Employer Number | Employer Name | Employer Contributions June 30, 2016 | Proportionate Share June 30, 2016 | Employer Contributions June 30, 2017 | Proportionate Share June 30, 2017 |
|----------------------------|--------------------------------------------------------|-----------------------------------------------------|----------------------------------------------|-------------------------------------------------|----------------------------------------------|
| 2674 | Nestucca Rural Fire District | 1,033 | 0.00231589% | 1,286 | 0.00258344% |
| 2675 | Salmon Harbor-Douglas County | 1,838 | 0.00412109% | 2,350 | 0.00471973% |
| 2676 | Woodburn Fire District | 6,328 | 0.01419116% | 6,618 | 0.01329333% |
| 2678 | Central Oregon Regional Housing Authority | 4,229 | 0.00948494% | 4,956 | 0.00995551% |
| 2679 | Columbia River Public Utility District | 21,497 | 0.04821362% | 19,645 | 0.03945908% |
| 2681 | Cloverdale Rural Fire Protection District | 629 | 0.00141007% | 692 | 0.00139004% |
| 2684 | Parkdale Fire District | 532 | 0.00119218% | 618 | 0.00124050% |
| 2685 | Oregon Community College Association | 2,557 | 0.00573549% | 2,659 | 0.00534156% |
| 2686 | Weston Cemetery | 116 | 0.00025915% | 62 | 0.00012467% |
| 2687 | Columbia Drainage Vector Control District | 593 | 0.00132980% | 707 | 0.00142019% |
| 2688 | Polk County Fire District 1 | 5,368 | 0.01203865% | 5,109 | 0.01026267% |
| 2689 | Redmond Area Park & Recreation District | 3,418 | 0.00766602% | 3,661 | 0.00735389% |
| 2692 | Siuslaw Public Library | 1,771 | 0.00397100% | 1,886 | 0.00378867% |
| 2694 | Philomath Fire Department | 1,030 | 0.00230988% | 1,600 | 0.00321423% |
| 2695 | Washington County Consolidated Communications Agency | 31,030 | 0.06959268% | 33,406 | 0.06710024% |
| 2696 | Stayton Fire District | 2,194 | 0.00492128% | 2,126 | 0.00427112% |
| 2698 | Halsey Shedd Rural Fire Protection District | 706 | 0.00158401% | 556 | 0.00111655% |
| 2699 | Chetco Library Board | 1,045 | 0.00234406% | 1,108 | 0.00222593% |
| 2700 | Lowell Rural Fire Protection District | - | 0.00000000% | 219 | 0.00043902% |
| 2701 | Sisters-Camp Sherman Rural Fire Protection District | 4,844 | 0.01086329% | 5,268 | 0.01058113% |
| 2702 | Banks Fire District 13 | 897 | 0.00201104% | 1,255 | 0.00252051% |
| 2705 | Lebanon Fire District | 14,631 | 0.03281352% | 15,020 | 0.03016854% |
| 2707 | Clatskanie Library | 388 | 0.00086943% | 462 | 0.00092716% |
| 2709 | Scappoose Public Library | 624 | 0.00139988% | 668 | 0.00134208% |
| 2710 | Klamath County Emergency Communications District | 2,919 | 0.00654690% | 3,136 | 0.00629866% |
| 2712 | Jefferson County EMS | 2,165 | 0.00485546% | 2,679 | 0.00538173% |
| 2713 | Port of Tillamook Bay | 3,772 | 0.00846051% | 3,737 | 0.00750598% |
| 2714 | Winchester Bay Sanitary District | 735 | 0.00164939% | 734 | 0.00147439% |
| 2715 | Jackson County Fire District 3 | 30,466 | 0.06832694% | 31,577 | 0.06342664% |
| 2716 | Neskowin Water District | 799 | 0.00179252% | 832 | 0.00167167% |
| 2717 | Ice Fountain Water District | 1,448 | 0.00324834% | 1,652 | 0.00331888% |
| 2718 | Curry Library | 599 | 0.00134417% | 684 | 0.00137474% |
| 2721 | Klamath Housing Authority | 1,925 | 0.00431773% | 2,421 | 0.00486334% |
| 2722 | Tillamook 9-1-1 | 2,685 | 0.00602111% | 2,971 | 0.00596688% |
| 2724 | Nehalem Bay Wastewater Agency | 1,606 | 0.00360138% | 1,931 | 0.00387928% |
| 2725 | West Valley Fire District | 2,589 | 0.00580746% | 2,646 | 0.00531412% |
| 2726 | Yamhill Communications Agency | 3,947 | 0.00885154% | 4,659 | 0.00935889% |
| 2728 | Baker County Library District | 2,379 | 0.00533456% | 2,398 | 0.00481741% |
| 2729 | Douglas County Fire District 2 | 27,456 | 0.06157662% | 21,750 | 0.04368661% |
| 2731 | Canby Utility Board | 7,822 | 0.01754209% | 8,307 | 0.01668490% |
| 2732 | Umatilla County Special Library District | 764 | 0.00171360% | 799 | 0.00160535% |
| 2733 | Wiard Memorial Park District | 144 | 0.00032338% | 27 | 0.00005383% |
| 2734 | Seal Rock Water District | 2,172 | 0.00487098% | 2,357 | 0.00473451% |
| 2739 | Scappoose Rural Fire Protection District | 7,137 | 0.01600685% | 8,606 | 0.01728535% |
| 2740 | Neskowin Regional Sanitary Authority | 855 | 0.00191729% | 732 | 0.00146960% |
| 2741 | Port of Garibaldi | 1,469 | 0.00329522% | 1,925 | 0.00386697% |
| 2742 | Amity Fire District | 469 | 0.00105250% | 492 | 0.00098894% |
| 2743 | Douglas Soil & Water Conservation District | 500 | 0.00112089% | 621 | 0.00124691% |
| 2745 | Clackamas County Fire District | 125,229 | 0.28085910% | 136,980 | 0.27514024% |
| 2747 | Salem Housing Authority | 9,556 | 0.02143146% | 11,021 | 0.02213681% |
| 2749 | Black Butte Ranch Police | 1,845 | 0.00413856% | 1,997 | 0.00401165% |
| 2752 | Mist-Birkenfeld Rural Fire Protection District | 698 | 0.00156567% | 813 | 0.00163323% |
| 2753 | Linn-Benton Housing Authority | 5,519 | 0.01237780% | 5,590 | 0.01122803% |
| 2754 | Western Lane Ambulance District | 5,861 | 0.01314586% | 6,564 | 0.01318378% |
| 2757 | City of Stayton | 4,377 | 0.00981693% | 4,719 | 0.00947858% |
| 2758 | Mohawk Valley Rural Fire District | 365 | 0.00081926% | 485 | 0.00097390% |
| 2760 | Knappa Svensen Burnside Rural Fire Protection District | 711 | 0.00159505% | 783 | 0.00157285% |
| 2761 | Clackamas River Water | 13,834 | 0.03102631% | 14,924 | 0.02997652% |
| 2763 | Junction City Fire Department | 1,322 | 0.00296414% | 1,223 | 0.00245594% |
| 2765 | Green Sanitary | 1,448 | 0.00324736% | 1,542 | 0.00309699% |
| 2766 | Southwest Lincoln County Water District | 1,492 | 0.00334566% | 1,486 | 0.00298420% |
| 2767 | Springfield Utility Board | 484 | 0.00108482% | 397 | 0.00079704% |
| 2768 | Lake County Library District | 573 | 0.00128544% | 667 | 0.00134055% |
| 2771 | Harbor Water PUD | 1,782 | 0.00399754% | 1,797 | 0.00360904% |
| 2772 | Umatilla County Soil & Water District | 239 | 0.00053647% | 184 | 0.00037027% |
| 2773 | Housing Authority of Jackson County | 12,422 | 0.02785900% | 13,895 | 0.02791017% |

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Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
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As of and for the Years Ended June 30, 2017 and June 30, 2016

| Employer Number | Employer Name | Employer | | Employer Contributions | |
|--------------------|---------------------------------------------------------|--------------------------------|--------------------------------------|------------------------|--------------------------------------|
| | | Contributions June 30, 2016 | Proportionate Share June 30, 2016 | June 30, 2017 | Proportionate Share June 30, 2017 |
| 2774 | Oregon Trail Library District | 505 | 0.00113356% | 678 | 0.00136269% |
| 2776 | Rainier Cemetery District | 202 | 0.00045335% | 211 | 0.00042285% |
| 2777 | City of Newberg | 32,164 | 0.07213528% | 22,751 | 0.04569772% |
| 2778 | Mulino Water District 23 | 314 | 0.00070402% | 336 | 0.00067570% |
| 2779 | Brownsville Rural Fire Protection District | 442 | 0.00099152% | 469 | 0.00094154% |
| 2780 | Nehalem Bay Health District | 90 | 0.00020239% | 94 | 0.00018951% |
| 2781 | North Bend Coos-Curry Housing Authority | 1,724 | 0.00386672% | 2,160 | 0.00433817% |
| 2782 | Millington Rural Fire Protection District | 285 | 0.00063939% | 316 | 0.00063412% |
| 2783 | Tillamook Fire District | 1,353 | 0.00303508% | 1,428 | 0.00286853% |
| 2784 | Eisenschmidt Pool | 890 | 0.00199715% | 937 | 0.00188225% |
| 2785 | Fern Ridge Community Library | 812 | 0.00182007% | 943 | 0.00189435% |
| 2786 | Seal Rock Rural Fire Protection District | 115 | 0.00025875% | 266 | 0.00053393% |
| 2788 | Port of Hood River | 5,678 | 0.01273510% | 6,170 | 0.01239343% |
| 2789 | Farmers Irrigation District | 2,518 | 0.00564634% | 2,369 | 0.00475795% |
| 2790 | Silver Falls Library District | 2,070 | 0.00464154% | 2,511 | 0.00504334% |
| 2792 | North Wasco County Parks And Recreation District | 1,494 | 0.00335052% | 1,523 | 0.00305916% |
| 2793 | North Lincoln Fire & Rescue District 1 | 3,000 | 0.00672814% | 2,310 | 0.00463978% |
| 2794 | Siuslaw Rural Fire Protection District 1 | 2,670 | 0.00598861% | 2,918 | 0.00586046% |
| 2796 | West Side Rural Fire Protection District | 646 | 0.00144871% | 701 | 0.00140822% |
| 2797 | Vernonia Fire | 347 | 0.00077922% | 542 | 0.00108819% |
| 2798 | Fairview Water District | 264 | 0.00059173% | 263 | 0.00052899% |
| 2799 | Sublimity Fire District | 473 | 0.00106154% | 511 | 0.00102632% |
| 2801 | Coburg Rural Fire Protection District | 624 | 0.00140056% | 688 | 0.00138102% |
| 2802 | Rural Road Assessment District 3 | 827 | 0.00185472% | 997 | 0.00200347% |
| 2803 | Southwestern Polk County Rural Fire Protection District | 170 | 0.00038102% | 183 | 0.00036756% |
| 2804 | Aurora Rural Fire Protection District | 1,306 | 0.00292875% | 1,376 | 0.00276426% |
| 2806 | Multnomah County Rural Fire Protection District 14 | 250 | 0.00056094% | 264 | 0.00053100% |
| 2809 | Juntura Road District 4 | 1 | 0.00000276% | - | 0.00000000% |
| 2810 | Sutherlin Water Control District | 247 | 0.00055300% | 265 | 0.00053315% |
| 2811 | Mid-Columbia Center For Living | 25,254 | 0.05663789% | 30,128 | 0.06051573% |
| 2816 | Odell Sanitary District | 1,017 | 0.00228032% | 1,107 | 0.00222261% |
| 2817 | Wickiup Water District | 410 | 0.00091978% | 424 | 0.00085133% |
| 2818 | Netarts Water District | 667 | 0.00149619% | 763 | 0.00153348% |
| 2819 | Harrisburg Fire and Rescue | 561 | 0.00125738% | 632 | 0.00126876% |
| 2820 | Central Oregon Coast Fire & Rescue District | 1,053 | 0.00236234% | 270 | 0.00054291% |
| 2821 | Tillamook County Soil And Water Conservation District | 956 | 0.00214444% | 1,176 | 0.00236207% |
| 2822 | Deschutes County Rural Fire Protection District 2 | 605 | 0.00135644% | 639 | 0.00128260% |
| 2823 | Lyons Fire District | 65 | 0.00014594% | - | 0.00000000% |
| 2824 | Glide Fire Department | 263 | 0.00059094% | 320 | 0.00064191% |
| 2825 | Northern Oregon Corrections | 14,469 | 0.03245131% | 13,771 | 0.02766018% |
| 2826 | Wasco County Soil-Water Conservation District | 1,615 | 0.00362111% | 1,755 | 0.00352524% |
| 2828 | Deschutes Public Library District | 20,115 | 0.04511336% | 21,398 | 0.04298117% |
| 2829 | Hubbard Rural Fire Protection District | 187 | 0.00041908% | 428 | 0.00085903% |
| 2830 | Netarts-Oceanside Rural Fire Protection District | 612 | 0.00137156% | 596 | 0.00119778% |
| 2833 | Boardman Rural Fire Protection District | 1,950 | 0.00437427% | 2,096 | 0.00420982% |
| 2834 | Crescent Rural Fire Protection District | 564 | 0.00126494% | 970 | 0.00194751% |
| 2835 | North Clackamas County Water Commission | 1,206 | 0.00270450% | 1,259 | 0.00252865% |
| 2837 | NORCOM | 5,699 | 0.01278177% | 6,018 | 0.01208866% |
| 2838 | High Desert Parks & Recreation District | 111 | 0.00024937% | 121 | 0.00024234% |
| 2839 | North Morrow Vector Control District | 593 | 0.00133038% | 663 | 0.00133143% |
| 2840 | Cannon Beach Rural Fire Protection District | 444 | 0.00099670% | 580 | 0.00116423% |
| 2841 | Jefferson County Soil & Water Conservation District | 909 | 0.00203770% | 1,098 | 0.00220576% |
| 2842 | Tualatin Valley Water District | 44,401 | 0.09958024% | 48,891 | 0.09820267% |
| 2843 | Yachats Rural Fire Protection District | 1,366 | 0.00306302% | 1,361 | 0.00273280% |
| 2844 | Crook County Rural Fire Protection District 1 | 7,315 | 0.01640584% | 8,176 | 0.01642332% |
| 2845 | Sunrise Water Authority | 4,904 | 0.01099763% | 6,848 | 0.01375437% |
| 2846 | Jefferson County Library District | 862 | 0.00193350% | 999 | 0.00200643% |
| 2847 | Sweet Home Fire and Ambulance District | 4,409 | 0.00988792% | 4,465 | 0.00896866% |
| 2849 | Lebanon Aquatic District | 806 | 0.00180683% | 968 | 0.00194432% |
| 2850 | Lake County 4-H & Extension Service | 36 | 0.00008146% | - | 0.00000000% |
| 2851 | East Umatilla County Rural Fire Protection District | 384 | 0.00086133% | 367 | 0.00073752% |
| 2852 | Ochoco Irrigation District | 2,083 | 0.00467137% | 2,289 | 0.00459776% |
| 2853 | Mill City Rural Fire Protection District | 256 | 0.00057316% | 254 | 0.00051113% |
| 2855 | Harney Hospital | 41,110 | 0.09219923% | 44,285 | 0.08895088% |
| 2857 | Sunriver Service District | 8,352 | 0.01873086% | 8,368 | 0.01680758% |
| 2858 | Nesika Beach-Ophir Water District | 487 | 0.00109325% | 323 | 0.00064957% |

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

| Employer Number | Employer Name | Employer | Proportionate Share | Employer Contributions | Proportionate Share |
|-----------------|-----------------------------------------------------|--------------------------------|---------------------|------------------------|---------------------|
| | | Contributions June 30, 2016 | June 30, 2016 | June 30, 2017 | June 30, 2017 |
| 2859 | South Lane County Fire and Rescue | 8,233 | 0.01846536% | 8,883 | 0.01784170% |
| 2860 | Coos County Airport District | 3,010 | 0.00675093% | 3,362 | 0.00675245% |
| 2861 | Mt Angel Fire District | 304 | 0.00068207% | 343 | 0.00068992% |
| 2864 | Tri-City Water and Sanitary Authority | 1,670 | 0.00374583% | 1,792 | 0.00359878% |
| 2865 | Tri-County Cooperative Weed Management Area | 350 | 0.00078568% | 408 | 0.00082024% |
| 2867 | West Multnomah Soil And Water Conservation District | 2,579 | 0.00578387% | 2,942 | 0.00590863% |
| 2869 | Nehalem Bay Fire & Rescue | 924 | 0.00207125% | 1,010 | 0.00202820% |
| 2870 | Clackamas River Water Providers | 728 | 0.00163232% | 786 | 0.00157789% |
| 2873 | Mosier Fire District | 192 | 0.00043144% | 202 | 0.00040634% |
| 2874 | Umatilla-Morrow Radio and Data District | 984 | 0.00220640% | 1,051 | 0.00211104% |
| 2876 | Oregon Municipal Electric Utilities Association | 506 | 0.00113486% | 323 | 0.00064880% |
| 2877 | Mid-Columbia Fire And Rescue VI-801 | 9,075 | 0.02035327% | 8,779 | 0.01763315% |
| 2878 | Yamhill Fire Protection District | 295 | 0.00066155% | 327 | 0.00065609% |
| 2879 | LaGrande Rural Fire Protection District | 367 | 0.00082242% | 364 | 0.00073039% |
| 2880 | Oregon Health & Science University | 1,544,950 | 3.46494858% | 1,656,373 | 3.32701917% |
| 2881 | Lake Chinook Fire and Rescue District | 156 | 0.00035025% | 174 | 0.00034856% |
| 2883 | Lane Fire Authority | 11,403 | 0.02557305% | 13,223 | 0.02656076% |
| 2884 | North Central Public Health District | 4,305 | 0.00965525% | 5,133 | 0.01031073% |
| 2885 | Siletz Rural Fire Protection District | 398 | 0.00089327% | 419 | 0.00084187% |
| 2886 | Idanha-Detroit Rural Fire Protection District | 20 | 0.00004515% | 858 | 0.00172424% |
| 2887 | Umatilla County Fire District #1 | 12,901 | 0.02893355% | 14,169 | 0.02846013% |
| 2900 | Clatsop Community College | 26,006 | 0.05832541% | 27,034 | 0.05430037% |
| 2901 | Blue Mountain Community College | 48,255 | 0.10822459% | 52,646 | 0.10574502% |
| 2902 | Treasure Valley Community College | 41,908 | 0.09399030% | 42,139 | 0.08464059% |
| 2903 | Umpqua Community College | 52,252 | 0.11718900% | 56,599 | 0.11368653% |
| 2904 | Lane Community College | 221,335 | 0.49640021% | 232,255 | 0.46651118% |
| 2905 | Mt Hood Community College | 175,493 | 0.39358820% | 199,890 | 0.40150213% |
| 2906 | Klamath Community College | 24,866 | 0.05576729% | 28,706 | 0.05765896% |
| 2908 | Clackamas Community College | 122,826 | 0.27546912% | 137,187 | 0.27555623% |
| 2910 | Linn-Benton Community College | 120,664 | 0.27062091% | 131,619 | 0.26437231% |
| 2918 | Portland Community College | 593,338 | 1.33071417% | 644,486 | 1.29452634% |
| 2919 | Chemeketa Community College | 214,833 | 0.48181831% | 233,760 | 0.46953425% |
| 2922 | Rogue Community College | 95,089 | 0.21326179% | 102,551 | 0.20598489% |
| 2995 | Oregon Coast Community College | 8,762 | 0.01965203% | 10,221 | 0.02053072% |
| 2996 | Columbia Gorge Community College | 20,883 | 0.04683573% | 23,307 | 0.04681413% |
| 2997 | Tillamook Bay Community College | 7,742 | 0.01736238% | 8,843 | 0.01776138% |
| 2998 | Southwestern Community College | 47,657 | 0.10688360% | 51,569 | 0.10358230% |
| 2999 | Central Oregon Community College | 104,881 | 0.23522268% | 110,126 | 0.22120050% |
| 3003 | Baker School District 5J | 41,777 | 0.09369486% | 45,974 | 0.09234427% |
| 3008 | Huntington School District 16J | 2,275 | 0.00510151% | 2,725 | 0.00547254% |
| 3016 | Burnt River High School | 2,146 | 0.00481390% | 2,148 | 0.00431485% |
| 3027 | Pine-Eagle School District 61 | 5,237 | 0.01174561% | 6,049 | 0.01214996% |
| 3037 | Alesea School | 4,741 | 0.01063395% | 5,437 | 0.01092015% |
| 3039 | Corvallis School District 509J | 154,886 | 0.34737142% | 169,479 | 0.34041752% |
| 3043 | Philomath School District 17J | 29,856 | 0.06695980% | 33,848 | 0.06798734% |
| 3075 | West Linn School District | 210,901 | 0.47299988% | 260,038 | 0.52231769% |
| 3116 | Colton School District 53 | 13,290 | 0.02980582% | 14,461 | 0.02904562% |
| 3122 | Oregon City School District 62 | 187,117 | 0.41965792% | 201,590 | 0.40491730% |
| 3160 | Gladstone School District 115 | 43,624 | 0.09783865% | 44,120 | 0.08862020% |
| 3179 | Clatsop County School District 1C | 44,436 | 0.09965903% | 48,868 | 0.09815743% |
| 3186 | Jewell School District 8 | 7,168 | 0.01607624% | 7,679 | 0.01542349% |
| 3187 | Seaside Schools | 40,689 | 0.09125582% | 44,906 | 0.09019815% |
| 3195 | Warrenton-Hammond School District | 22,363 | 0.05015407% | 25,300 | 0.05081841% |
| 3230 | Vernonia School District | 14,574 | 0.03268687% | 14,694 | 0.02951440% |
| 3241 | Coquille School District 8 | 20,370 | 0.04568471% | 23,655 | 0.04751409% |
| 3242 | Coos Bay School District 9 | 59,906 | 0.13435554% | 64,777 | 0.13011306% |
| 3245 | North Bend Public Schools | 46,420 | 0.10410841% | 50,238 | 0.10090948% |
| 3252 | Powers School District | 3,453 | 0.00774418% | 4,056 | 0.00814599% |
| 3257 | Myrtle Point School District 41 | 15,650 | 0.03509817% | 15,809 | 0.03175463% |
| 3264 | Bandon School District | 15,079 | 0.03381949% | 16,873 | 0.03389079% |
| 3274 | Crook County School District | 66,086 | 0.14821401% | 71,049 | 0.14271016% |
| 3275 | Port Orford-Langlois School District 2CJ | 6,939 | 0.01556274% | 7,599 | 0.01526278% |
| 3283 | Brookings-Harbor School District 17C | 34,888 | 0.07824639% | 38,846 | 0.07802691% |
| 3288 | Central Curry School District 1 | 9,868 | 0.02213122% | 11,150 | 0.02239513% |
| 3291 | Bend-La Pine Public Schools | 394,714 | 0.88524896% | 433,280 | 0.87029331% |
| 3296 | Sisters School District | 25,452 | 0.05708202% | 28,335 | 0.05691412% |

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Retirement Health Insurance Account
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Schedule of Employer Allocations
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| Employer Number | Employer Name | Employer Contributions June 30, 2016 | Proportionate Share June 30, 2016 | Employer Contributions June 30, 2017 | Proportionate Share June 30, 2017 |
|--------------------|-----------------------------------|--------------------------------------------|--------------------------------------|-----------------------------------------|--------------------------------------|
| 3307 | Oakland School District | 11,452 | 0.02568426% | 12,895 | 0.02590142% |
| 3310 | Roseburg Public Schools | 126,261 | 0.28317181% | 134,133 | 0.26942259% |
| 3316 | Glide School District 12 | 16,241 | 0.03642418% | 18,149 | 0.03645497% |
| 3318 | Days Creek School District 15 | 4,863 | 0.01090727% | 5,484 | 0.01101437% |
| 3319 | South Umpqua School District | 29,337 | 0.06579556% | 32,142 | 0.06456119% |
| 3320 | Camas Valley School District 21 | 5,200 | 0.01166344% | 5,707 | 0.01146372% |
| 3321 | North Douglas School District 22 | 7,677 | 0.01721821% | 7,729 | 0.01552360% |
| 3324 | Yoncalla School District 32 | 6,282 | 0.01408867% | 6,124 | 0.01230027% |
| 3325 | Elkton School District 34 | 5,381 | 0.01206808% | 5,878 | 0.01180663% |
| 3335 | Riddle School District | 9,122 | 0.02045826% | 9,767 | 0.01961868% |
| 3338 | Glendale 77 | 6,879 | 0.01542811% | 7,394 | 0.01485147% |
| 3349 | Winston-Dillard Schools | 26,075 | 0.05847903% | 26,951 | 0.05413458% |
| 3353 | Sutherlin School District 130 | 31,038 | 0.06961054% | 34,694 | 0.06968770% |
| 3361 | Arlington Public Schools | 4,519 | 0.01013475% | 5,149 | 0.01034265% |
| 3364 | Condon Admin School District 25J | 3,169 | 0.00710829% | 3,561 | 0.00715228% |
| 3370 | Prairie City School District 4 | 4,130 | 0.00926160% | 4,221 | 0.00847747% |
| 3372 | Monument School District 8 | 2,346 | 0.00526050% | 2,552 | 0.00512659% |
| 3375 | Dayville School District 16J | 2,664 | 0.00597498% | 2,625 | 0.00527172% |
| 3376 | Long Creek Schools | 1,670 | 0.00374579% | 1,967 | 0.00395173% |
| 3394 | Crane Elementary School | 1,129 | 0.00253295% | 1,404 | 0.00282092% |
| 3395 | Pine Creek School | 135 | 0.00030253% | 176 | 0.00035334% |
| 3396 | Diamond School District 7 | 507 | 0.00113717% | 198 | 0.00039670% |
| 3397 | Suntex School District | 492 | 0.00110371% | 441 | 0.00088488% |
| 3398 | Drewsey School | 119 | 0.00026696% | 216 | 0.00043479% |
| 3399 | Frenchglen School District | 472 | 0.00105795% | 506 | 0.00101686% |
| 3405 | Fields-Trout Creek 33 | 491 | 0.00110045% | 622 | 0.00124848% |
| 3407 | Crane Union High School | 2,387 | 0.00535396% | 2,849 | 0.00572239% |
| 3409 | Hood River County School District | 101,393 | 0.22740027% | 110,539 | 0.22203091% |
| 3414 | City of Phoenix School District | 53,342 | 0.11963301% | 57,132 | 0.11475678% |
| 3415 | Ashland Public Schools | 66,363 | 0.14883515% | 70,957 | 0.14252495% |
| 3416 | Central Point School District 6 | 94,862 | 0.21275166% | 105,623 | 0.21215608% |
| 3417 | Eagle Point School District 9 | 83,238 | 0.18668343% | 90,839 | 0.18246007% |
| 3424 | Rogue River School District | 16,083 | 0.03606973% | 19,138 | 0.03844079% |
| 3432 | Prospect School District | 5,130 | 0.01150485% | 5,939 | 0.01192984% |
| 3439 | Butte Falls School District | 5,093 | 0.01142344% | 5,623 | 0.01129522% |
| 3440 | Pinehurst School | 465 | 0.00104214% | 559 | 0.00112368% |
| 3445 | Culver School District 4 | 17,013 | 0.03815626% | 17,541 | 0.03523261% |
| 3446 | Ashwood School | 141 | 0.00031636% | 150 | 0.00030200% |
| 3447 | Madras School District | 78,229 | 0.17544888% | 86,088 | 0.17291765% |
| 3451 | Black Butte School District | 725 | 0.00162501% | 701 | 0.00140764% |
| 3454 | Grants Pass School District | 151,323 | 0.33938041% | 165,302 | 0.33202907% |
| 3456 | Klamath County School District | 140,726 | 0.31561393% | 157,332 | 0.31602022% |
| 3457 | Klamath Falls City Schools | 77,611 | 0.17406173% | 82,510 | 0.16573184% |
| 3461 | Lake County School District 7 | 18,846 | 0.04226605% | 19,784 | 0.03973812% |
| 3462 | Paisley School District | 3,282 | 0.00736057% | 4,060 | 0.00815404% |
| 3463 | North Lake School District 14 | 5,741 | 0.01287675% | 6,232 | 0.01251764% |
| 3464 | Plush School District | 429 | 0.00096176% | 465 | 0.00093365% |
| 3465 | Adel School District 21 | 412 | 0.00092330% | 429 | 0.00086180% |
| 3470 | Pleasant Hill School District | 19,102 | 0.04284150% | 20,514 | 0.04120545% |
| 3473 | Eugene School District 4J | 412,857 | 0.92593927% | 446,374 | 0.89659388% |
| 3487 | Springfield School District 19 | 247,788 | 0.55572855% | 299,537 | 0.60165595% |
| 3494 | Fern Ridge School District | 28,137 | 0.06310376% | 29,413 | 0.05908003% |
| 3498 | Mapleton School District | 5,978 | 0.01340730% | 6,163 | 0.01237870% |
| 3502 | Creswell School District 40 | 27,715 | 0.06215761% | 29,267 | 0.05878699% |
| 3506 | South Lane School District | 72,728 | 0.16311227% | 76,207 | 0.15307091% |
| 3510 | Bethel School District | 130,292 | 0.29221306% | 139,697 | 0.28059858% |
| 3517 | Crow-Applegate-Lorane District 66 | 8,294 | 0.01860080% | 9,318 | 0.01871679% |
| 3519 | McKenzie School District | 7,342 | 0.01646536% | 7,134 | 0.01432861% |
| 3520 | Junction City School District 69 | 34,097 | 0.07647234% | 38,366 | 0.07706348% |
| 3522 | Lowell School District | 7,083 | 0.01588509% | 8,430 | 0.01693248% |
| 3524 | Oakridge School District | 13,082 | 0.02933882% | 14,156 | 0.02843310% |
| 3527 | Marcola School District 79 | 5,893 | 0.01321567% | 6,708 | 0.01347300% |
| 3533 | Triangle Lake Schools | 6,907 | 0.01549035% | 7,361 | 0.01478489% |
| 3537 | Siuslaw School District 97J | 33,084 | 0.07419837% | 36,327 | 0.07296789% |
| 3579 | Lincoln County School District | 99,387 | 0.22290171% | 109,923 | 0.22079277% |
| 3615 | Central Linn School District 552C | 16,399 | 0.03677791% | 17,920 | 0.03599371% |

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| Employer Number | Employer Name | Employer Contributions June 30, 2016 | Proportionate Share June 30, 2016 | Employer Contributions June 30, 2017 | Proportionate Share June 30, 2017 |
|------------------------|-------------------------------------------------|-------------------------------------------------|----------------------------------------------|-------------------------------------------------|----------------------------------------------|
| 3618 | Sweet Home School District 55 | 49,096 | 0.11011135% | 52,859 | 0.10617334% |
| 3647 | Scio School District 95C | 13,363 | 0.02996950% | 17,606 | 0.03536375% |
| 3665 | Santiam Canyon School District | 12,254 | 0.02748349% | 14,146 | 0.02841387% |
| 3684 | Ontario School District 8C | 59,143 | 0.13264259% | 62,741 | 0.12602338% |
| 3687 | Juntura Grade School | 380 | 0.00085171% | 337 | 0.00067690% |
| 3694 | Nyssa School District 26 | 26,915 | 0.06036369% | 29,711 | 0.05967731% |
| 3696 | Annex Elementary School | 1,110 | 0.00248879% | 1,395 | 0.00280268% |
| 3707 | Adrian School District 61 | 7,185 | 0.01611451% | 8,140 | 0.01634974% |
| 3709 | Harper School District 66 | 3,306 | 0.00741456% | 4,090 | 0.00821500% |
| 3712 | W W Jones School | 422 | 0.00094568% | 478 | 0.00096028% |
| 3729 | Jefferson School District 14Cj | 21,940 | 0.04920640% | 24,396 | 0.04900218% |
| 3730 | North Marion School District 15 | 46,362 | 0.10397918% | 48,007 | 0.09642835% |
| 3735 | Salem-Keizer Public Schools | 1,048,215 | 2.35089275% | 1,155,823 | 2.32160461% |
| 3750 | St Paul School District | 6,639 | 0.01488927% | 8,186 | 0.01644350% |
| 3780 | Mt Angel School District 91 | 19,491 | 0.04371299% | 20,303 | 0.04078177% |
| 3786 | Woodburn School District | 141,334 | 0.31697891% | 149,433 | 0.30015331% |
| 3809 | Morrow County Schools | 49,820 | 0.11173408% | 55,465 | 0.11140699% |
| 3818 | Portland Public Schools | 1,464,477 | 3.28446752% | 1,575,420 | 3.16441448% |
| 3820 | Parkrose School District | 76,852 | 0.17236129% | 81,674 | 0.16405089% |
| 3824 | Reynolds School District | 303,040 | 0.67964475% | 311,106 | 0.62489211% |
| 3842 | Corbett School District 39 | 25,714 | 0.05767113% | 27,877 | 0.05599488% |
| 3843 | David Douglas School District | 332,943 | 0.74671079% | 363,143 | 0.72941507% |
| 3847 | Riverdale School | 19,919 | 0.04467421% | 22,296 | 0.04478394% |
| 3850 | Dallas School District | 67,173 | 0.15065387% | 74,026 | 0.14869076% |
| 3859 | Central School District 13J | 73,920 | 0.16578373% | 81,678 | 0.16405953% |
| 3865 | Perrydale School District 21 | 6,626 | 0.01485995% | 7,289 | 0.01464155% |
| 3887 | Falls City School District | 4,700 | 0.01053986% | 5,159 | 0.01036231% |
| 3902 | Tillamook Public Schools | 44,809 | 0.10049506% | 50,119 | 0.10066909% |
| 3920 | Neah-Kah-Nie School District | 25,661 | 0.05755145% | 26,945 | 0.05412130% |
| 3927 | Echo School District | 7,415 | 0.01662931% | 8,245 | 0.01656068% |
| 3928 | Umatilla School District 6R | 27,323 | 0.06127809% | 28,360 | 0.05696520% |
| 3931 | Pendleton School District 16R | 72,559 | 0.16273199% | 80,347 | 0.16138729% |
| 3935 | Athena-Weston School District 29Rj | 14,433 | 0.03236950% | 14,173 | 0.02846807% |
| 3942 | Stanfield School District | 10,778 | 0.02417316% | 12,273 | 0.02465129% |
| 3944 | Ukiah School | 1,755 | 0.00393635% | 1,897 | 0.00380960% |
| 3957 | Helix School District | 4,108 | 0.00921329% | 4,528 | 0.00909542% |
| 3958 | Pilot Rock School District 2R | 8,428 | 0.01890207% | 8,929 | 0.01793434% |
| 3965 | La Grande Public Schools | 42,765 | 0.09591252% | 48,373 | 0.09716367% |
| 3966 | Union County School District | 7,501 | 0.01682311% | 8,499 | 0.01707186% |
| 3967 | North Powder School District | 5,522 | 0.01238424% | 6,813 | 0.01368569% |
| 3969 | Imbler School District | 8,026 | 0.01800138% | 8,369 | 0.01681009% |
| 3970 | Cove School District | 6,846 | 0.01535428% | 7,183 | 0.01442816% |
| 3973 | Elgin School District 23 | 9,199 | 0.02063108% | 8,780 | 0.01763469% |
| 3986 | Joseph School District 6 | 6,982 | 0.01565826% | 7,838 | 0.01574436% |
| 3990 | Wallowa School | 6,206 | 0.01391858% | 5,706 | 0.01146081% |
| 3993 | Enterprise School District 21 | 8,478 | 0.01901352% | 9,113 | 0.01830392% |
| 4003 | Troy School District 54 | 214 | 0.00047914% | 229 | 0.00045991% |
| 4012 | Dufur Schools | 7,723 | 0.01732024% | 8,803 | 0.01768097% |
| 4034 | Gaston Public Schools | 13,627 | 0.03056197% | 14,775 | 0.02967748% |
| 4035 | Banks School District | 21,327 | 0.04783076% | 22,197 | 0.04458529% |
| 4062 | Beaverton School District | 1,065,164 | 2.38890380% | 1,214,042 | 2.43854589% |
| 4109 | Spray School District 1 | 2,405 | 0.00539361% | 1,658 | 0.00333105% |
| 4114 | Fossil School District 21J | 5,757 | 0.01291147% | 6,789 | 0.01363690% |
| 4135 | Newberg School District 29Jt | 127,694 | 0.28638693% | 140,126 | 0.28145857% |
| 4142 | McMinnville Schools | 148,053 | 0.33204603% | 161,593 | 0.32457775% |
| 4144 | Sheridan School District 48J | 18,285 | 0.04100804% | 19,902 | 0.03997588% |
| 4166 | Yamhill-Carlton School District 1 | 22,516 | 0.05049713% | 23,360 | 0.04692226% |
| 4219 | Grant County Education Service District | 2,990 | 0.00670549% | 2,992 | 0.00601077% |
| 4220 | Jefferson County Education Service District | 4,476 | 0.01003773% | 4,581 | 0.00920161% |
| 4223 | InterMountain Education Service District | 41,679 | 0.09347530% | 46,353 | 0.09310526% |
| 4224 | Wallowa County Region 18 | 4,138 | 0.00927968% | 4,961 | 0.00996451% |
| 4226 | North Central Education Service District | 2,719 | 0.00609891% | 3,183 | 0.00639295% |
| 4232 | South Coast Education Service District Region 7 | 20,693 | 0.04640860% | 21,436 | 0.04305673% |
| 4237 | Douglas Education Service District | 40,691 | 0.09125974% | 46,427 | 0.09325436% |
| 4238 | Multnomah Education Service District | 89,221 | 0.20010172% | 101,648 | 0.20417249% |
| 4252 | High Desert Education Service District | 49,943 | 0.11201079% | 54,589 | 0.10964929% |

Oregon Public Employees Retirement System
Retirement Health Insurance Account
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Schedule of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

| Employer Number | Employer Name | Employer Contributions June 30, 2016 | Proportionate Share June 30, 2016 | Employer Contributions June 30, 2017 | Proportionate Share June 30, 2017 |
|--------------------|------------------------------------------------|--------------------------------------------|--------------------------------------|-----------------------------------------|--------------------------------------|
| 4254 | Willamette Education Service District | 69,279 | 0.15537566% | 75,287 | 0.15122282% |
| 4258 | Hermiston School District 8R | 103,276 | 0.23162287% | 115,818 | 0.23263411% |
| 4259 | Clackamas Education Service District | 64,929 | 0.14561894% | 68,669 | 0.13792951% |
| 4260 | Greater Albany School District 8J | 208,639 | 0.46792692% | 232,662 | 0.46732820% |
| 4268 | Lake Oswego School District | 159,427 | 0.35755650% | 191,070 | 0.38378663% |
| 4270 | Silver Falls School District | 85,468 | 0.19168297% | 92,235 | 0.18526380% |
| 4271 | Malheur Education Service District Region 14 | 8,619 | 0.01933134% | 10,289 | 0.02066614% |
| 4272 | Linn-Benton-Lincoln Education Service District | 52,588 | 0.11794295% | 58,082 | 0.11666368% |
| 4273 | Double O School District | 209 | 0.00046936% | 215 | 0.00043268% |
| 4276 | Lane County Education Service District | 33,126 | 0.07429368% | 38,167 | 0.07666350% |
| 4277 | Mitchell School | 2,559 | 0.00574016% | 2,527 | 0.00507479% |
| 4279 | St Helens School District 502 | 69,327 | 0.15548266% | 75,811 | 0.15227427% |
| 4280 | Northwest Regional Education Service District | 110,972 | 0.24888269% | 127,330 | 0.25575723% |
| 4286 | Southern Oregon Education Service District | 47,537 | 0.10661342% | 56,402 | 0.11328957% |
| 4288 | Medford School District 549C | 273,721 | 0.61389062% | 297,548 | 0.59765938% |
| 4291 | Dayton Public Schools | 23,706 | 0.05316708% | 24,737 | 0.04968639% |
| 4293 | Lake County Education Service District | 2,234 | 0.00501075% | 2,445 | 0.00491133% |
| 4294 | Harney Education Service District Region XVII | 4,861 | 0.01090279% | 5,138 | 0.01031941% |
| 4295 | Wasco County Education Service District | 6,692 | 0.01500746% | 7,590 | 0.01524522% |
| 4306 | Amity School District | 18,447 | 0.04137321% | 19,186 | 0.03853805% |
| 4309 | Scappoose School District | 46,705 | 0.10474888% | 50,282 | 0.10099768% |
| 4311 | Redmond School District 2J | 156,252 | 0.35043637% | 168,037 | 0.33752220% |
| 4312 | Reedsport School District | 12,058 | 0.02704380% | 13,487 | 0.02709050% |
| 4313 | Forest Grove School District | 149,130 | 0.33446188% | 163,281 | 0.32796934% |
| 4314 | Willamina School District 30J | 19,071 | 0.04277226% | 21,158 | 0.04249830% |
| 4315 | John Day School District | 16,945 | 0.03800351% | 17,013 | 0.03417344% |
| 4316 | Tigard-Tualatin School District 23J | 295,137 | 0.66192129% | 325,946 | 0.65470073% |
| 4317 | Sherwood School District 88J | 114,140 | 0.25598835% | 125,128 | 0.25133468% |
| 4320 | Rainier School District 13 | 21,081 | 0.04728032% | 22,708 | 0.04561105% |
| 4321 | North Clackamas School District 12 | 404,655 | 0.90754278% | 457,312 | 0.91856556% |
| 4323 | Estacada School District 108 | 42,547 | 0.09542194% | 46,336 | 0.09307031% |
| 4324 | Centennial School District 28 | 164,153 | 0.36815481% | 177,001 | 0.35552680% |
| 4326 | Harney County School District 3 | 19,419 | 0.04355200% | 21,482 | 0.04314943% |
| 4327 | Jordan Valley School District 3 | 2,007 | 0.00450151% | 2,581 | 0.00518480% |
| 4329 | Gervais School District 1 | 26,231 | 0.05882964% | 27,959 | 0.05615976% |
| 4330 | Vale School District 84 | 24,067 | 0.05397742% | 25,578 | 0.05137542% |
| 4331 | Molalla River School District | 52,922 | 0.11869089% | 58,677 | 0.11786042% |
| 4332 | Gresham-Barlow School District 10 | 266,462 | 0.59760905% | 286,498 | 0.57546495% |
| 4333 | Canby School District | 110,209 | 0.24717148% | 124,272 | 0.24961496% |
| 4334 | Cascade School District 5 | 49,193 | 0.11032720% | 53,607 | 0.10767550% |
| 4335 | Milton-Freewater Unified School District 7 | 37,246 | 0.08353362% | 40,571 | 0.08149095% |
| 4336 | Nestucca Valley School District 101 | 14,210 | 0.03187066% | 14,391 | 0.02890546% |
| 4337 | Sherman County School District | 6,629 | 0.01486655% | 5,797 | 0.01164417% |
| 4338 | Three Rivers U J School District | 98,073 | 0.21995374% | 120,901 | 0.24284476% |
| 4339 | Lebanon Community School District | 82,677 | 0.18542451% | 93,595 | 0.18799718% |
| 4340 | Monroe School District 1J | 11,040 | 0.02476029% | 11,295 | 0.02268827% |
| 4341 | Hillsboro School District 1J | 538,258 | 1.20718208% | 586,662 | 1.17837875% |
| 4342 | North Santiam School District 29J | 50,236 | 0.11266617% | 53,596 | 0.10765401% |
| 4343 | Harrisburg School District 7 | 19,643 | 0.04405449% | 20,360 | 0.04089636% |
| 4344 | South Wasco County School District 1 | 7,249 | 0.01625741% | 7,506 | 0.01507708% |
| 4345 | Oregon Trail School District 46 | 90,377 | 0.20269471% | 102,923 | 0.20673356% |
| 4346 | Knappa School District 4 | 11,697 | 0.02623343% | 12,661 | 0.02543074% |
| 4347 | Clatskanie School District 6J | 16,785 | 0.03764381% | 19,034 | 0.03823248% |
| 4348 | Lourdes Charter School | 741 | 0.00166233% | 813 | 0.00163297% |
| 4350 | Ridgeline Montessori | 3,335 | 0.00747870% | 3,827 | 0.00768724% |
| 4351 | The Village School | 784 | 0.00175783% | 897 | 0.00180107% |
| 4352 | Armadillo Technical Institute | 2,030 | 0.00455271% | 1,618 | 0.00325046% |
| 4354 | Opal Charter School | 1,469 | 0.00329488% | 943 | 0.00189429% |
| 4355 | Three Rivers Charter School | 2,722 | 0.00610555% | 3,435 | 0.00690042% |
| 4360 | Luckiamute Valley Charter School | 3,589 | 0.00805033% | 3,753 | 0.00753874% |
| 4362 | Kings Valley Charter School | 209 | 0.00046766% | 212 | 0.00042615% |
| 4363 | Multisensory Learning Academy | 5,637 | 0.01264144% | 6,990 | 0.01404009% |
| 4365 | Mitch Charter School | 3,146 | 0.00705657% | 3,805 | 0.00764295% |
| 4366 | Sand Ridge Charter School | 4,120 | 0.00924034% | 4,659 | 0.00935895% |
| 4367 | Arthur Academy Charter School | 12,861 | 0.02884409% | 13,427 | 0.02696876% |
| 4369 | Trillium Charter School | 4,822 | 0.01081364% | 5,301 | 0.01064838% |

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

| Employer Number | Employer Name | Employer Contributions June 30, 2016 | Proportionate Share June 30, 2016 | Employer Contributions June 30, 2017 | Proportionate Share June 30, 2017 |
|--------------------|--------------------------------------------|--------------------------------------------|--------------------------------------|-----------------------------------------|--------------------------------------|
| 4370 | Howard Street Charter School, Inc. | 1,340 | 0.00300545% | 1,596 | 0.00320547% |
| 4371 | The Lighthouse School | 2,917 | 0.00654255% | 3,299 | 0.00662681% |
| 4373 | Sheridan Japanese School Foundation | 1,174 | 0.00263268% | 1,435 | 0.00288331% |
| 4374 | Ione School District | 6,305 | 0.01414106% | 6,595 | 0.01324745% |
| 4375 | Eddyville Charter School | 2,986 | 0.00669759% | 3,831 | 0.00769523% |
| 4376 | Four Rivers Community School | 4,220 | 0.00946459% | 4,852 | 0.00974651% |
| 4378 | Mosier Community School | 2,386 | 0.00535185% | 3,953 | 0.00793988% |
| 4379 | Siletz Valley School | 3,350 | 0.00751286% | 3,717 | 0.00746577% |
| 4380 | The Emerson School | 1,749 | 0.00392261% | 1,951 | 0.00391881% |
| 4381 | North Wasco County School District 21 | 66,723 | 0.14964288% | 67,236 | 0.13505040% |
| 4382 | Self Enhancement Inc | 1,906 | 0.00427501% | 1,601 | 0.00321614% |
| 4383 | City View Charter School | 2,729 | 0.00612013% | 2,722 | 0.00546742% |
| 4386 | Nixyaawii Community School | 1,646 | 0.00369234% | 1,695 | 0.00340519% |
| 4388 | West Lane Tech | 1,464 | 0.00328337% | 1,505 | 0.00302245% |
| 4390 | Oregon Connections Academy | 29,584 | 0.06635067% | 34,897 | 0.07009495% |
| 4392 | Eagleridge High School | 2,773 | 0.00621923% | 3,029 | 0.00608484% |
| 4393 | Cascade Heights Public Charter School | 2,895 | 0.00649234% | 3,351 | 0.00673033% |
| 4395 | Siletz Valley Early College Academy | 1,281 | 0.00287353% | 1,331 | 0.00267319% |
| 4396 | Sweet Home Charter School | 1,417 | 0.00317866% | 2,371 | 0.00476155% |
| 4397 | Springwater Environmental Sciences School | 2,689 | 0.00602995% | 3,071 | 0.00616913% |
| 4400 | Phoenix School | 1,870 | 0.00419382% | 2,143 | 0.00430437% |
| 4401 | Ballston Community School | 1,001 | 0.00224552% | 1,243 | 0.00249713% |
| 4402 | Sage Community School | 782 | 0.00175415% | 890 | 0.00178689% |
| 4403 | Portland Village School | 4,710 | 0.01056330% | 5,302 | 0.01064943% |
| 4404 | Alliance Charter Academy | 6,201 | 0.01390828% | 6,699 | 0.01345490% |
| 4405 | Forest Grove Community School | 2,835 | 0.00635831% | 3,238 | 0.00650390% |
| 4407 | Madrone Trail Public Charter School | 3,020 | 0.00677207% | 2,690 | 0.00540338% |
| 4408 | Muddy Creek Charter School | 1,456 | 0.00326568% | 1,527 | 0.00306654% |
| 4409 | Southwest Charter School | 2,468 | 0.00553519% | 2,761 | 0.00554489% |
| 4410 | Ace Academy | 1,639 | 0.00367570% | - | 0.00000000% |
| 4411 | Sherwood Charter School | 2,768 | 0.00620881% | 2,927 | 0.00587910% |
| 4412 | Estacada Web Academy | 6,148 | 0.01378787% | 7,173 | 0.01440741% |
| 4418 | Lewis And Clark Montessori Charter School | 4,213 | 0.00944916% | 5,800 | 0.01165066% |
| 4419 | Silvies River Web Academy | 1,074 | 0.00240809% | 1,971 | 0.00395846% |
| 4420 | Oregon Virtual Academy | 13,228 | 0.02966742% | 16,043 | 0.03222458% |
| 4422 | Redmond Proficiency Academy | 9,562 | 0.02144514% | 11,403 | 0.02290390% |
| 4423 | Molalla River Academy | 2,341 | 0.00525032% | 2,827 | 0.00567868% |
| 4424 | The Ivy School | 2,920 | 0.00654937% | 3,687 | 0.00740599% |
| 4429 | Clackamas Web Academy | 58 | 0.00013033% | 61 | 0.00012214% |
| 4430 | Clackamas Charter Alliance 2 | 332 | 0.00074543% | 356 | 0.00071424% |
| 4432 | Renaissance Public Academy | 1,062 | 0.00238125% | 1,311 | 0.00263318% |
| 4433 | Powell Butte Community Charter School | 2,352 | 0.00527512% | 3,095 | 0.00621613% |
| 4434 | Logos Public Charter School | 10,530 | 0.02361590% | 11,435 | 0.02296815% |
| 4435 | Sunny Wolf Charter School | 1,592 | 0.00356984% | 2,093 | 0.00420410% |
| 4436 | Academy Of Arts & Academics | 2,162 | 0.00484922% | 2,594 | 0.00521124% |
| 4437 | Center for Advance Learning | 3,285 | 0.00736811% | 3,818 | 0.00766890% |
| 4440 | Sheridan Allprep Academy | 1,578 | 0.00353930% | 1,929 | 0.00387522% |
| 4441 | Baker Web Academy | 9,778 | 0.02192868% | 14,611 | 0.02934883% |
| 4443 | Knova Learning Oreogn | 4,442 | 0.00996130% | 4,304 | 0.00864448% |
| 4444 | Bennett Pearson Academy, Inc. | 1,785 | 0.00400431% | 1,854 | 0.00372474% |
| 4446 | Coburg Community Charter School | 3,604 | 0.00808319% | 4,167 | 0.00836914% |
| 4447 | Arco Iris Spanish Immersion Charter School | 3,192 | 0.00715879% | 3,627 | 0.00728461% |
| 4448 | Gresham Barlow Web Academy | 5,409 | 0.01213182% | 5,461 | 0.01096859% |
| 4449 | Mosier Middle School | 1,195 | 0.00267971% | 2 | 0.00000402% |
| 4450 | Sauvie Island Academy | 3,422 | 0.00767389% | 3,876 | 0.00778614% |
| 4451 | River's Edge Academy Charter School | 2,208 | 0.00495306% | 2,188 | 0.00439409% |
| 4452 | South Columbia Family School | 597 | 0.00133816% | 774 | 0.00155481% |
| 4453 | Woodland Educational Initiative | 1,743 | 0.00390879% | 1,766 | 0.00354768% |
| 4454 | Le Monde Immersion Charter School | 2,955 | 0.00662645% | 3,505 | 0.00704040% |
| 4455 | Hope Chinese Charter School | 2,716 | 0.00609099% | 3,457 | 0.00694359% |
| 4456 | Insight School of Oregon Charter | 2,682 | 0.00601404% | 3,891 | 0.00781483% |
| 4457 | Oregon Virtual Education East | 202 | 0.00045389% | 307 | 0.00061753% |
| 4458 | Oregon Virtual Education West | 202 | 0.00045389% | 307 | 0.00061753% |
| 4459 | Crater Lake Charter Academy | 2,286 | 0.00512611% | 2,948 | 0.00592160% |
| 4460 | Kairos PDX | 1,232 | 0.00276314% | 2,266 | 0.00455090% |
| 4461 | Mountain View Academy | 1,461 | 0.00327748% | 179 | 0.00035942% |

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
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 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2017 and June 30, 2016

| Employer Number | Employer Name | Employer Contributions June 30, 2016 | Proportionate Share June 30, 2016 | Employer Contributions June 30, 2017 | Proportionate Share June 30, 2017 |
|--------------------|-------------------------------------------------------|--------------------------------------------|--------------------------------------|-----------------------------------------|--------------------------------------|
| 4462 | Bend International School | 1,845 | 0.00413887% | 2,938 | 0.00590059% |
| 4463 | Dallas Community School-Community Innovation Partners | 954 | 0.00214067% | 1,506 | 0.00302506% |
| 4464 | The Valley School Of Southern Oregon | 681 | 0.00152696% | 1,067 | 0.00214287% |
| 4465 | Bridge Educational Foundation | - | 0.00000000% | 645 | 0.00129492% |
| Total | | \$ 44,587,963 | 100% | \$ 49,785,502 | 100% |

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Year Ended June 30, 2017

| Employer Number | Employer Name | Net OPEB Liability / (Asset) | | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|-----------------|-------------------------------|------------------------------|-----------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|--------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|-------------------------------------|------------------------------------------|-----------------------------------------------------------------|-------------------------------|
| | | June 30, 2016 | June 30, 2017 | Differences Between Expected and Actual Experience | Changes in Assumptions | 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 | Difference Between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total OPEB Expense / (Credit) |
| 1000 | State Agencies | \$ 8,007,788 | \$ (12,891,802) | \$ - | \$ - | \$ - | \$ 277,937 | \$ 277,939 | \$ - | \$ - | \$ 5,970,767 | \$ - | \$ 5,970,767 | \$ 69,214 | \$ 102,946 | \$ 172,160 |
| 2000 | Lake County | 11,495 | (14,292) | - | - | - | - | - | - | - | 6,619 | 1,602 | 8,221 | 77 | (593) | (516) |
| 2001 | Clackamas County | 389,731 | (603,579) | - | - | - | 2,201 | 2,201 | - | - | 279,544 | - | 279,544 | 3,240 | 815 | 4,055 |
| 2002 | Curry County | 13,705 | (19,122) | - | - | - | - | - | - | - | 8,856 | 921 | 9,777 | 103 | (341) | (238) |
| 2003 | Douglas County | 72,265 | (101,811) | - | - | - | - | - | - | - | 47,153 | 4,391 | 51,544 | 547 | (1,626) | (1,079) |
| 2004 | Harney County | 11,599 | (16,176) | - | - | - | - | - | - | - | 7,492 | 783 | 8,275 | 87 | (290) | (203) |
| 2005 | Jackson County | 141,455 | (211,214) | - | - | - | - | - | - | - | 97,823 | 2,933 | 100,756 | 1,134 | (1,086) | 48 |
| 2006 | Jefferson County | 16,434 | (24,167) | - | - | - | - | - | - | - | 11,193 | 517 | 11,710 | 130 | (192) | (62) |
| 2007 | Klamath County | 11,293 | (15,028) | - | - | - | - | - | - | - | 6,960 | 1,105 | 8,065 | 81 | (409) | (328) |
| 2008 | Lane County | 228,508 | (346,943) | - | - | - | - | - | - | - | 160,685 | 2,009 | 162,694 | 1,863 | (744) | 1,119 |
| 2009 | Marion County | 224,983 | (334,776) | - | - | - | - | - | - | - | 155,049 | 5,214 | 160,263 | 1,797 | (1,931) | (134) |
| 2011 | Washington County | 353,151 | (530,146) | - | - | - | - | - | - | - | 245,534 | 5,974 | 251,508 | 2,846 | (2,213) | 633 |
| 2012 | Grant County | 9,279 | (13,000) | - | - | - | - | - | - | - | 6,021 | 598 | 6,619 | 70 | (221) | (151) |
| 2013 | Umatilla County | 42,514 | (62,886) | - | - | - | - | - | - | - | 29,125 | 1,164 | 30,289 | 338 | (431) | (93) |
| 2014 | Linn County | 103,283 | (156,204) | - | - | - | - | - | - | - | 72,345 | 1,197 | 73,542 | 839 | (444) | 395 |
| 2015 | Yamhill County | 71,972 | (106,822) | - | - | - | - | - | - | - | 49,474 | 1,797 | 51,271 | 574 | (666) | (92) |
| 2016 | Sherman County | 7,056 | (10,237) | - | - | - | - | - | - | - | 4,741 | 288 | 5,029 | 55 | (107) | (52) |
| 2017 | Columbia County | 24,526 | (40,241) | - | - | - | 1,210 | 1,210 | - | - | 18,637 | - | 18,637 | 216 | 448 | 664 |
| 2018 | Coos County | 41,820 | (62,357) | - | - | - | - | - | - | - | 28,880 | 908 | 29,788 | 335 | (336) | (1) |
| 2020 | Wasco County | 15,784 | (26,034) | - | - | - | 844 | 844 | - | - | 12,058 | - | 12,058 | 140 | 312 | 452 |
| 2021 | Baker County | 13,889 | (20,830) | - | - | - | - | - | - | - | 9,647 | 244 | 9,891 | 112 | (91) | 21 |
| 2022 | Gilliam County | 5,694 | (8,287) | - | - | - | - | - | - | - | 3,838 | 220 | 4,058 | 44 | (82) | (38) |
| 2027 | Deschutes County | 167,543 | (252,752) | - | - | - | - | - | - | - | 117,060 | 2,247 | 119,307 | 1,357 | (832) | 525 |
| 2035 | Hood River County | 19,575 | (29,320) | - | - | - | - | - | - | - | 13,579 | 363 | 13,942 | 157 | (134) | 23 |
| 2036 | Clatsop County | 33,613 | (51,365) | - | - | - | - | - | - | - | 23,790 | 139 | 23,929 | 276 | (51) | 225 |
| 2037 | Polk County | 43,999 | (68,772) | - | - | - | 1,205 | 1,205 | - | - | 31,851 | - | 31,851 | 369 | 815 | 446 |
| 2038 | Multnomah County | 927,658 | (1,396,989) | - | - | - | - | - | - | - | 647,007 | 13,603 | 660,610 | 7,500 | (5,038) | 2,462 |
| 2039 | Malheur County | 21,977 | (31,220) | - | - | - | - | - | - | - | 14,459 | 1,213 | 15,672 | 168 | (449) | (281) |
| 2040 | Benton County | 71,559 | (111,432) | - | - | - | 693 | 693 | - | - | 51,609 | - | 51,609 | 598 | 257 | 855 |
| 2042 | Josephine County | 40,473 | (60,949) | - | - | - | - | - | - | - | 28,228 | 594 | 28,822 | 327 | (220) | 107 |
| 2043 | Lincoln County | 12,665 | (18,654) | - | - | - | - | - | - | - | 8,639 | 385 | 9,024 | 100 | (142) | (42) |
| 2044 | Crook County | 3,949 | (6,395) | - | - | - | 155 | 155 | - | - | 2,962 | - | 2,962 | 34 | 58 | 92 |
| 2050 | Wallowa County | 789 | (1,141) | - | - | - | - | - | - | - | 528 | 34 | 562 | 6 | (13) | (7) |
| 2099 | State Judiciary | 75,162 | (121,962) | - | - | - | 3,063 | 3,063 | - | - | 56,486 | - | 56,486 | 655 | 1,135 | 1,790 |
| 2100 | City of Roseburg | 29,530 | (44,022) | - | - | - | - | - | - | - | 20,389 | 646 | 21,035 | 236 | (239) | (3) |
| 2101 | City of Salem | 221,009 | (341,930) | - | - | - | 1,083 | 1,083 | - | - | 158,363 | - | 158,363 | 1,836 | 401 | 2,237 |
| 2102 | City of Medford | 105,761 | (154,394) | - | - | - | - | - | - | - | 71,506 | 3,866 | 75,372 | 829 | (1,432) | (603) |
| 2103 | City of Albany | 79,318 | (113,583) | - | - | - | - | - | - | - | 52,605 | 3,948 | 56,553 | 610 | (1,462) | (852) |
| 2104 | City of Ashland | 49,736 | (73,478) | - | - | - | - | - | - | - | 34,031 | 1,404 | 35,435 | 394 | (520) | (126) |
| 2105 | City of Astoria | 17,050 | (25,970) | - | - | - | - | - | - | - | 12,028 | 110 | 12,138 | 139 | (41) | 98 |
| 2106 | City of Beaverton | 107,684 | (168,603) | - | - | - | 1,478 | 1,478 | - | - | 78,087 | - | 78,087 | 905 | 547 | 1,452 |
| 2107 | City of Bend | 115,220 | (178,712) | - | - | - | 779 | 779 | - | - | 82,770 | - | 82,770 | 959 | 288 | 1,247 |
| 2109 | City of Canby | 16,918 | (24,459) | - | - | - | - | - | - | - | 11,328 | 731 | 12,059 | 131 | (271) | (140) |
| 2110 | City of Coquille | 4,222 | (5,844) | - | - | - | - | - | - | - | 2,707 | 306 | 3,013 | 31 | (113) | (82) |
| 2111 | City of Eugene | 286,227 | (422,740) | - | - | - | - | - | - | - | 195,789 | 8,138 | 203,927 | 2,270 | (3,014) | (744) |
| 2112 | City Of Forest Grove | 108 | (1,675) | - | - | - | 717 | 717 | - | - | 776 | - | 776 | 9 | 265 | 274 |
| 2113 | City of Grants Pass | 37,581 | (58,334) | - | - | - | 275 | 275 | - | - | 27,017 | - | 27,017 | 313 | 102 | 415 |
| 2114 | City of Gresham | 122,862 | (184,537) | - | - | - | - | - | - | - | 85,467 | 2,032 | 87,499 | 991 | (752) | 239 |
| 2115 | City of Hillsboro | 164,802 | (249,088) | - | - | - | - | - | - | - | 115,364 | 1,986 | 117,350 | 1,337 | (735) | 602 |
| 2117 | City of McMinnville | 49,413 | (71,532) | - | - | - | - | - | - | - | 33,130 | 2,092 | 35,222 | 384 | (775) | (391) |
| 2118 | City of Ontario | 8,234 | (11,109) | - | - | - | - | - | - | - | 5,145 | 733 | 5,878 | 60 | (272) | (212) |
| 2119 | City of Oregon City | 35,108 | (53,989) | - | - | - | 16 | 16 | - | - | 25,005 | - | 25,005 | 290 | 6 | 296 |
| 2120 | City of Lake Oswego | 73,609 | (107,276) | - | - | - | - | - | - | - | 49,684 | 2,777 | 52,461 | 576 | (1,028) | (452) |
| 2121 | City of Portland | 976,530 | (1,476,036) | - | - | - | - | - | - | - | 683,617 | 11,733 | 695,350 | 7,925 | (4,345) | 3,580 |
| 2122 | City of Redmond | 28,632 | (45,596) | - | - | - | 757 | 757 | - | - | 21,117 | - | 21,117 | 245 | 280 | 525 |
| 2123 | City of St Helens | 10,511 | (17,058) | - | - | - | 429 | 429 | - | - | 7,900 | - | 7,900 | 92 | 159 | 251 |
| 2125 | City of Vernonia | 1,535 | (2,510) | - | - | - | 72 | 72 | - | - | 1,163 | - | 1,163 | 13 | 27 | 40 |
| 2126 | City of West Linn | 25,035 | (37,540) | - | - | - | - | - | - | - | 17,586 | 444 | 17,830 | 202 | (164) | 38 |
| 2127 | City of Cottage Grove | 11,281 | (17,998) | - | - | - | - | - | - | - | 8,336 | - | 8,336 | 97 | 116 | 213 |
| 2128 | City of Tillamook | 5,133 | (7,897) | - | - | - | 4 | 4 | - | - | 3,657 | - | 3,657 | 42 | 1 | 43 |
| 2129 | City of Sweet Home | 2,646 | (4,021) | - | - | - | - | - | - | - | 1,862 | 22 | 1,884 | 22 | (8) | 14 |
| 2131 | City of Drain | 1,630 | (1,978) | - | - | - | - | - | - | - | 916 | 250 | 1,166 | 11 | (93) | (82) |
| 2132 | Eugene Water & Electric Board | 120,587 | (175,300) | - | - | - | - | - | - | - | 81,189 | 4,758 | 85,947 | 941 | (1,762) | (821) |
| 2138 | City of Hood River | 11,464 | (17,728) | - | - | - | 53 | 53 | - | - | 8,211 | - | 8,211 | 95 | 19 | 114 |
| 2139 | City of Reedsport | 3,887 | (5,765) | - | - | - | - | - | - | - | 2,670 | 99 | 2,769 | 31 | (37) | (6) |
| 2140 | City of Lebanon | 15,397 | (25,519) | - | - | - | 882 | 882 | - | - | 11,819 | - | 11,819 | 137 | 326 | 463 |
| 2142 | City of Sherwood | 19,364 | (27,845) | - | - | - | - | - | - | - | 12,896 | 909 | 13,805 | 149 | (337) | (188) |
| 2143 | City of Oakland | 522 | (717) | - | - | - | - | - | - | - | 332 | 40 | 372 | 4 | (15) | (11) |
| 2145 | City of Vale | 1,217 | (1,752) | - | - | - | - | - | - | - | 811 | 56 | 867 | 9 | (21) | (12) |
| 2146 | City of Prineville | 11,494 | (16,435) | - | - | - | - | - | - | - | 7,612 | 583 | 8,195 | 88 | (216) | (128) |
| 2147 | City of Wheeler | 409 | (606) | - | - | - | - | - | - | - | 281 | 10 | 291 | 3 | (4) | (1) |
| 2148 | City of Klamath Falls | 26,567 | (38,383) | - | - | - | - | - | - | - | 17,777 | 1,161 | 18,938 | 206 | (430) | (224) |

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

| Employer Number | Employer Name | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | | | |
|-----------------|--------------------------|--------------------------------|------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|--------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|-------------------------------------|------------------------------------------|-----------------------------------------------------------------|-------------------------------|
| | | Net OPEB Liability / (Asset) | Net OPEB Liability / (Asset) | Differences Between Expected and Actual Experience | Changes in Assumptions | 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 | Difference Between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total OPEB Expense / (Credit) |
| | | June 30, 2016 | June 30, 2017 | | | | | | | | | | | | | |
| 2149 | City of Canyonville | 737 | (1,330) | - | - | - | 93 | 93 | - | - | 616 | - | 616 | 7 | 35 | 42 |
| 2150 | City of Bandon | 5,884 | (8,583) | - | - | - | - | - | - | - | 217 | 4,192 | 4,192 | 46 | (81) | (35) |
| 2152 | City of Coos Bay | 20,187 | (28,850) | - | - | - | - | - | - | - | 1,032 | 14,394 | 14,394 | 155 | (382) | (227) |
| 2154 | City of Pendleton | 24,190 | (34,589) | - | - | - | - | - | - | - | 1,228 | 17,248 | 17,248 | 186 | (455) | (269) |
| 2155 | City of Corvallis | 83,189 | (119,511) | - | - | - | - | - | - | - | 3,958 | 59,309 | 59,309 | 642 | (1,466) | (824) |
| 2157 | City of Monmouth | 9,182 | (13,658) | - | - | - | - | - | - | - | 215 | 6,540 | 6,540 | 73 | (80) | (7) |
| 2158 | City of Milton-Freewater | 11,564 | (17,704) | - | - | - | - | - | - | - | 32 | 8,231 | 8,231 | 95 | (12) | 83 |
| 2159 | City of Baker City | 10,200 | (14,860) | - | - | - | - | - | - | - | 6,882 | 7,269 | 7,269 | 80 | (144) | (64) |
| 2160 | City of Hermiston | 15,357 | (23,789) | - | - | - | 89 | 89 | - | - | 11,018 | - | 11,018 | 128 | 33 | 161 |
| 2161 | City of Pilot Rock | 793 | (1,062) | - | - | - | - | - | - | - | 492 | 75 | 567 | 6 | (28) | (22) |
| 2162 | City of Clatskanie | 2,578 | (2,417) | - | - | - | - | - | - | - | 1,119 | 734 | 1,853 | 13 | (272) | (259) |
| 2163 | City of Milwaukie | 26,272 | (39,732) | - | - | - | - | - | - | - | 306 | 18,708 | 18,708 | 213 | (113) | 100 |
| 2165 | City of Cornelius | 6,354 | (9,861) | - | - | - | 46 | 46 | - | - | 4,567 | - | 4,567 | 53 | 17 | 70 |
| 2166 | City of Nyssa | 1,986 | (2,637) | - | - | - | - | - | - | - | 1,221 | 197 | 1,418 | 14 | (73) | (59) |
| 2167 | City of Athena | 724 | (1,096) | - | - | - | - | - | - | - | 507 | 9 | 516 | 6 | (3) | 3 |
| 2168 | City of Oakridge | 3,232 | (4,653) | - | - | - | - | - | - | - | 2,155 | 149 | 2,304 | 25 | (55) | (30) |
| 2170 | City of Madras | 4,834 | (7,443) | - | - | - | 7 | 7 | - | - | 3,447 | - | 3,447 | 40 | 3 | 43 |
| 2172 | City of Sandy | 10,756 | (17,116) | - | - | - | 279 | 279 | - | - | 7,927 | - | 7,927 | 92 | 103 | 195 |
| 2174 | City of Mt Angel | 2,398 | (3,620) | - | - | - | - | - | - | - | 1,677 | 31 | 1,708 | 19 | (12) | 7 |
| 2175 | City of Umatilla | 5,507 | (7,953) | - | - | - | - | - | - | - | 3,684 | 242 | 3,926 | 43 | (89) | (46) |
| 2176 | City of Scappoose | 5,762 | (9,107) | - | - | - | 120 | 120 | - | - | 4,218 | - | 4,218 | 49 | 44 | 93 |
| 2177 | City of Condon | 649 | (743) | - | - | - | - | - | - | - | 344 | 120 | 464 | 4 | (45) | (41) |
| 2178 | City of Boardman | 3,745 | (4,558) | - | - | - | - | - | - | - | 2,111 | 568 | 2,679 | 24 | (211) | (187) |
| 2179 | City of Estacada | 2,792 | (4,402) | - | - | - | 53 | 53 | - | - | 2,039 | - | 2,039 | 24 | 20 | 44 |
| 2180 | City of Enterprise | 1,794 | (2,647) | - | - | - | - | - | - | - | 1,226 | 45 | 1,271 | 14 | (17) | (3) |
| 2181 | City of Central Point | 13,040 | (18,809) | - | - | - | - | - | - | - | 8,711 | 585 | 9,296 | 101 | (216) | (115) |
| 2182 | City of Cascade Locks | 1,964 | (2,504) | - | - | - | - | - | - | - | 1,160 | 244 | 1,404 | 13 | (90) | (77) |
| 2183 | City of Myrtle Point | 3,458 | (4,815) | - | - | - | - | - | - | - | 2,230 | 237 | 2,467 | 26 | (88) | (62) |
| 2184 | City of Port Orford | 1,456 | (1,985) | - | - | - | - | - | - | - | 919 | 120 | 1,039 | 11 | (44) | (33) |
| 2185 | City of Wood Village | 2,349 | (3,681) | - | - | - | 33 | 33 | - | - | 1,705 | - | 1,705 | 20 | 12 | 32 |
| 2186 | City of Chilquin | 452 | (703) | - | - | - | 4 | 4 | - | - | 326 | - | 326 | 4 | 1 | 5 |
| 2187 | City of Philomath | 4,237 | (6,416) | - | - | - | - | - | - | - | 2,972 | 45 | 3,017 | 34 | (16) | 18 |
| 2188 | City of Talent | 3,644 | (5,646) | - | - | - | 22 | 22 | - | - | 2,615 | - | 2,615 | 30 | 8 | 38 |
| 2189 | City of Willamina | 965 | (1,282) | - | - | - | - | - | - | - | 594 | 96 | 690 | 7 | (35) | (28) |
| 2191 | City of Huntington | 285 | (305) | - | - | - | - | - | - | - | 141 | 63 | 204 | 2 | (23) | (21) |
| 2192 | City of North Plains | 1,804 | (2,426) | - | - | - | - | - | - | - | 1,124 | 164 | 1,288 | 13 | (61) | (48) |
| 2193 | City of Heppner | 685 | (1,040) | - | - | - | - | - | - | - | 482 | 6 | 488 | 6 | (2) | 4 |
| 2194 | City of Cave Junction | 1,180 | (1,718) | - | - | - | - | - | - | - | 796 | 45 | 841 | 9 | (17) | (8) |
| 2195 | City of Metolius | 317 | (405) | - | - | - | - | - | - | - | 188 | 39 | 227 | 2 | (14) | (12) |
| 2196 | City of Hubbard | 1,965 | (2,722) | - | - | - | - | - | - | - | 1,261 | 141 | 1,402 | 15 | (52) | (37) |
| 2197 | City of Myrtle Creek | 2,774 | (3,794) | - | - | - | - | - | - | - | 1,757 | 223 | 1,980 | 20 | (83) | (63) |
| 2198 | City of Carlton | 1,389 | (2,166) | - | - | - | 15 | 15 | - | - | 1,003 | - | 1,003 | 12 | 6 | 18 |
| 2199 | City of Junction City | 6,912 | (9,766) | - | - | - | - | - | - | - | 4,523 | 406 | 4,929 | 52 | (151) | (99) |
| 2200 | City of Wallowa | 363 | (607) | - | - | - | 23 | 23 | - | - | 281 | - | 281 | 3 | 9 | 12 |
| 2201 | City of Coburg | 1,966 | (2,697) | - | - | - | - | - | - | - | 1,249 | 154 | 1,403 | 14 | (57) | (43) |
| 2202 | City of Dallas | 12,573 | (19,175) | - | - | - | - | - | - | - | 8,881 | 69 | 8,950 | 103 | (26) | 77 |
| 2203 | City of Rockaway Beach | 2,340 | (4,012) | - | - | - | 197 | 197 | - | - | 1,858 | - | 1,858 | 22 | 73 | 95 |
| 2204 | City of Burns | 1,833 | (2,818) | - | - | - | 1 | 1 | - | - | 1,305 | - | 1,305 | 15 | - | 15 |
| 2205 | City of Elgin | 1,144 | (1,635) | - | - | - | - | - | - | - | 757 | 58 | 815 | 9 | (22) | (13) |
| 2206 | City of Weston | 474 | (725) | - | - | - | - | - | - | - | 336 | 1 | 337 | 4 | (1) | 3 |
| 2207 | City of Mill City | 592 | (830) | - | - | - | - | - | - | - | 385 | 37 | 422 | 4 | (14) | (10) |
| 2208 | City of Fairview | 7,174 | (10,618) | - | - | - | - | - | - | - | 4,918 | 193 | 5,111 | 57 | (72) | (15) |
| 2209 | City of Monroe | 241 | (440) | - | - | - | 33 | 33 | - | - | 204 | - | 204 | 2 | 12 | 14 |
| 2210 | City of Helix | 108 | (55) | - | - | - | - | - | - | - | 26 | 53 | 79 | - | (19) | (19) |
| 2211 | City of Jefferson | 965 | (1,546) | - | - | - | 30 | 30 | - | - | 716 | - | 716 | 8 | 11 | 19 |
| 2212 | Town of Lakeview | 2,653 | (3,720) | - | - | - | - | - | - | - | 1,723 | 170 | 1,893 | 20 | (63) | (43) |
| 2213 | City of Stanfield | 1,206 | (1,765) | - | - | - | - | - | - | - | 817 | 42 | 859 | 9 | (16) | (7) |
| 2214 | City of Yamhill | 1,152 | (1,774) | - | - | - | 1 | 1 | - | - | 821 | - | 821 | 10 | 1 | 11 |
| 2215 | City of Powers | 143 | (214) | - | - | - | - | - | - | - | 99 | 3 | 102 | 1 | (1) | - |
| 2216 | City of Brookings | 7,947 | (11,310) | - | - | - | - | - | - | - | 5,238 | 429 | 5,667 | 61 | (159) | (98) |
| 2217 | City of Sutherlin | 5,809 | (9,621) | - | - | - | 329 | 329 | - | - | 4,456 | - | 4,456 | 52 | 122 | 174 |
| 2218 | City of Prairie City | 543 | (854) | - | - | - | 9 | 9 | - | - | 396 | - | 396 | 5 | 4 | 9 |
| 2219 | City of Sheridan | 2,864 | (3,684) | - | - | - | - | - | - | - | 1,706 | 341 | 2,047 | 20 | (126) | (106) |
| 2220 | City of Garibaldi | 1,174 | (1,630) | - | - | - | - | - | - | - | 755 | 83 | 838 | 9 | (31) | (22) |
| 2221 | City of Sisters | 2,194 | (3,163) | - | - | - | - | - | - | - | 1,465 | 99 | 1,564 | 17 | (36) | (19) |
| 2222 | City of Jacksonville | 3,034 | (4,466) | - | - | - | - | - | - | - | 2,068 | 93 | 2,161 | 24 | (35) | (11) |
| 2223 | City of Cannon Beach | 5,722 | (8,957) | - | - | - | 77 | 77 | - | - | 4,148 | - | 4,148 | 48 | 29 | 77 |
| 2224 | City of Falls City | 374 | (653) | - | - | - | 37 | 37 | - | - | 302 | - | 302 | 4 | 14 | 18 |
| 2225 | City of Echo | 601 | (871) | - | - | - | - | - | - | - | 404 | 25 | 429 | 5 | (9) | (4) |
| 2226 | City of Hines | 718 | (1,284) | - | - | - | 85 | 85 | - | - | 595 | - | 595 | 7 | 32 | 39 |
| 2228 | City of Turner | 1,000 | (1,604) | - | - | - | 32 | 32 | - | - | 743 | - | 743 | 9 | 12 | 21 |
| 2229 | City of John Day | 2,076 | (2,682) | - | - | - | - | - | - | - | 1,242 | 241 | 1,483 | 14 | (89) | (75) |

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Year Ended June 30, 2017

| Employer Number | Employer Name | Net OPEB Liability / (Asset) | | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|-----------------|-----------------------|------------------------------|---------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|--------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|-------------------------------------|------------------------------------------|-----------------------------------------------------------------|-------------------------------|
| | | June 30, 2016 | June 30, 2017 | Differences Between Expected and Actual Experience | Changes in Assumptions | 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 | Difference Between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total OPEB Expense / (Credit) |
| 2231 | City of Banks | 983 | (1,346) | - | - | - | - | - | - | 623 | 78 | 701 | 7 | (29) | (22) | |
| 2232 | City of Joseph | 345 | (311) | - | - | - | - | - | - | 144 | 104 | 248 | 2 | (38) | (36) | |
| 2233 | City of Lafayette | 1,419 | (2,125) | - | - | - | - | - | - | 984 | 26 | 1,010 | 11 | (10) | 1 | |
| 2234 | City of Aumsville | 2,381 | (3,551) | - | - | - | - | - | - | 1,645 | 52 | 1,697 | 19 | (19) | - | |
| 2235 | City of Amity | 761 | (1,115) | - | - | - | - | - | - | 516 | 26 | 542 | 6 | (10) | (4) | |
| 2236 | City of Creswell | 2,193 | (3,479) | - | - | - | 51 | 51 | - | 1,611 | - | 1,611 | 19 | 19 | 38 | |
| 2237 | City of Troutdale | 7,918 | (11,048) | - | - | - | - | - | - | 5,117 | 532 | 5,649 | 59 | (197) | (138) | |
| 2238 | City of Warrenton | 7,328 | (10,992) | - | - | - | - | - | - | 5,091 | 128 | 5,219 | 59 | (48) | 11 | |
| 2240 | City of Wilsonville | 26,332 | (35,572) | - | - | - | - | - | - | 16,475 | 2,325 | 18,800 | 191 | (861) | (670) | |
| 2241 | City of Bay City | 892 | (1,391) | - | - | - | 9 | 9 | - | 644 | - | 644 | 7 | 4 | 11 | |
| 2242 | City of Gaston | 149 | (203) | - | - | - | - | - | - | 94 | 12 | 106 | 1 | (4) | (3) | |
| 2244 | City of Lakeside | 1,047 | (1,276) | - | - | - | - | - | - | 591 | 158 | 749 | 7 | (59) | (52) | |
| 2245 | City of Dundee | 1,594 | (2,347) | - | - | - | - | - | - | 1,087 | 49 | 1,136 | 13 | (18) | (5) | |
| 2246 | City of Merrill | 249 | (389) | - | - | - | 3 | 3 | - | 180 | - | 180 | 2 | 1 | 3 | |
| 2247 | City of Malin | 311 | (452) | - | - | - | - | - | - | 209 | 12 | 221 | 2 | (5) | (3) | |
| 2248 | City of Fossil | 221 | (333) | - | - | - | - | - | - | 154 | 3 | 157 | 2 | (1) | 1 | |
| 2249 | City of Phoenix | 3,125 | (3,923) | - | - | - | - | - | - | 1,817 | 417 | 2,234 | 21 | (155) | (134) | |
| 2250 | City of Gold Beach | 2,258 | (3,236) | - | - | - | - | - | - | 1,499 | 111 | 1,610 | 17 | (41) | (24) | |
| 2251 | City of Rogue River | 2,031 | (2,980) | - | - | - | - | - | - | 1,380 | 66 | 1,446 | 16 | (25) | (9) | |
| 2252 | City of Dayton | 1,128 | (1,752) | - | - | - | 9 | 9 | - | 812 | - | 812 | 9 | 3 | 12 | |
| 2253 | Town of Butte Falls | 105 | (177) | - | - | - | 7 | 7 | - | 82 | - | 82 | 1 | 3 | 4 | |
| 2254 | City of Shady Cove | 528 | (707) | - | - | - | - | - | - | 328 | 50 | 378 | 4 | (18) | (14) | |
| 2255 | Town of Canyon City | 354 | (549) | - | - | - | 2 | 2 | - | 254 | - | 254 | 3 | 1 | 4 | |
| 2256 | City of Jordan Valley | 169 | (261) | - | - | - | 1 | 1 | - | 121 | - | 121 | 1 | - | 1 | |
| 2257 | City of Calver | 332 | (536) | - | - | - | 12 | 12 | - | 248 | - | 248 | 3 | 5 | 8 | |
| 2258 | City of Adair Village | 483 | (734) | - | - | - | - | - | - | 340 | 4 | 344 | 4 | (2) | 2 | |
| 2260 | City of Riddle | 873 | (1,284) | - | - | - | - | - | - | 595 | 28 | 623 | 7 | (10) | (3) | |
| 2261 | City of Waldport | 2,104 | (3,158) | - | - | - | - | - | - | 1,463 | 36 | 1,499 | 17 | (13) | 4 | |
| 2262 | City of Dufur | 350 | (413) | - | - | - | - | - | - | 191 | 59 | 250 | 2 | (22) | (20) | |
| 2263 | City of La Grande | 6,414 | (9,295) | - | - | - | - | - | - | 4,305 | 267 | 4,572 | 50 | (99) | (49) | |
| 2264 | City of Gervais | 1,580 | (2,312) | - | - | - | - | - | - | 1,071 | 55 | 1,126 | 12 | (21) | (9) | |
| 2265 | City of Westfir | 138 | (172) | - | - | - | - | - | - | 80 | 19 | 99 | 1 | (7) | (6) | |
| 2266 | City of Irrigon | 1,258 | (1,915) | - | - | - | - | - | - | 887 | 8 | 895 | 10 | (3) | 7 | |
| 2267 | City of Independence | 7,539 | (11,330) | - | - | - | - | - | - | 5,248 | 121 | 5,369 | 61 | (45) | 16 | |
| 2268 | City of Harrisburg | 1,927 | (2,767) | - | - | - | - | - | - | 1,281 | 93 | 1,374 | 15 | (34) | (19) | |
| 2269 | City of Durham | 222 | (380) | - | - | - | 18 | 18 | - | 176 | - | 176 | 2 | 7 | 9 | |
| 2270 | City of Lyons | 171 | (283) | - | - | - | 9 | 9 | - | 131 | - | 131 | 2 | 4 | 6 | |
| 2271 | City of Columbia City | 1,278 | (1,980) | - | - | - | 7 | 7 | - | 917 | - | 917 | 11 | 3 | 14 | |
| 2272 | City of Aurora | 485 | (847) | - | - | - | 48 | 48 | - | 392 | - | 392 | 5 | 18 | 23 | |
| 2273 | City of Silverton | 8,063 | (12,464) | - | - | - | 34 | 34 | - | 5,772 | - | 5,772 | 67 | 13 | 80 | |
| 2274 | City of Gold Hill | 534 | (491) | - | - | - | - | - | - | 227 | 156 | 383 | 3 | (58) | (58) | |
| 2275 | City of Toledo | 6,197 | (8,220) | - | - | - | - | - | - | 3,807 | 620 | 4,427 | 44 | (229) | (185) | |
| 2276 | City of Newport | 6,443 | (9,799) | - | - | - | - | - | - | 4,538 | 48 | 4,586 | 53 | (18) | 35 | |
| 2278 | City of Springfield | 81,985 | (124,618) | - | - | - | - | - | - | 57,716 | 654 | 58,370 | 669 | (242) | 427 | |
| 2279 | City of Keizer | 19,168 | (26,764) | - | - | - | - | - | - | 12,396 | 1,279 | 13,675 | 144 | (474) | (330) | |
| 2280 | City of Winston | 3,386 | (4,298) | - | - | - | - | - | - | 1,991 | 430 | 2,421 | 23 | (159) | (136) | |
| 2281 | City of Manzanita | 1,597 | (2,074) | - | - | - | - | - | - | 960 | 180 | 1,140 | 11 | (67) | (56) | |
| 2282 | City of Eagle Point | 2,054 | (3,073) | - | - | - | - | - | - | 1,423 | 40 | 1,463 | 17 | (15) | 2 | |
| 2283 | City of Maupin | 785 | (1,179) | - | - | - | - | - | - | 546 | 13 | 559 | 6 | (5) | 1 | |
| 2284 | City of Halsey | 634 | (809) | - | - | - | - | - | - | 375 | 79 | 454 | 4 | (29) | (25) | |
| 2285 | City of Veneta | 2,479 | (3,835) | - | - | - | 12 | 12 | - | 1,776 | - | 1,776 | 21 | 5 | 26 | |
| 2286 | City of Millersburg | 611 | (672) | - | - | - | - | - | - | 311 | 126 | 437 | 4 | (47) | (43) | |
| 2287 | City of King City | 1,003 | (1,505) | - | - | - | - | - | - | 697 | 18 | 715 | 8 | (6) | 2 | |
| 2288 | City of Tualatin | 27,463 | (41,696) | - | - | - | - | - | - | 19,311 | 242 | 19,553 | 224 | (90) | 134 | |
| 2290 | City of Molalla | 7,240 | (11,150) | - | - | - | 11 | 11 | - | 5,164 | - | 5,164 | 60 | 4 | 64 | |
| 2291 | City of Florence | 8,827 | (12,024) | - | - | - | - | - | - | 5,569 | 732 | 6,301 | 65 | (271) | (206) | |
| 2292 | City of North Bend | 10,005 | (15,364) | - | - | - | - | - | - | 7,116 | 6 | 7,122 | 82 | (2) | 80 | |
| 2293 | City of Lowell | 529 | (1,009) | - | - | - | 93 | 93 | - | 467 | - | 467 | 5 | 34 | 39 | |
| 2294 | City of Dense Bay | 1,781 | (2,662) | - | - | - | - | - | - | 1,233 | 36 | 1,269 | 14 | (13) | 1 | |
| 2295 | City of Tigard | 18,323 | (25,563) | - | - | - | - | - | - | 11,839 | 1,233 | 13,072 | 137 | (456) | (319) | |
| 2296 | City of Happy Valley | 9,876 | (16,164) | - | - | - | 468 | 468 | - | 7,486 | - | 7,486 | 87 | 174 | 261 | |
| 2297 | City of Rainier | 2,584 | (4,039) | - | - | - | 32 | 32 | - | 1,871 | - | 1,871 | 22 | 12 | 34 | |
| 2298 | City of Lincoln City | 19,508 | (29,253) | - | - | - | - | - | - | 13,548 | 345 | 13,893 | 157 | (128) | 29 | |
| 2299 | City of Dunes City | 25 | (62) | - | - | - | 12 | 12 | - | 29 | - | 29 | - | 4 | 4 | |
| 2300 | City of Yachats | 1,417 | (2,056) | - | - | - | - | - | - | 952 | 58 | 1,010 | 11 | (22) | (11) | |
| 2301 | City of Moro | 256 | (295) | - | - | - | - | - | - | 136 | 47 | 183 | 2 | (17) | (15) | |
| 2302 | City of Mt. Vernon | 403 | (577) | - | - | - | - | - | - | 267 | 20 | 287 | 3 | (8) | (5) | |
| 2303 | City of Woodburn | 23,610 | (34,002) | - | - | - | - | - | - | 15,748 | 1,084 | 16,832 | 183 | (401) | (218) | |
| 2304 | City of Gladstone | 7,516 | (12,675) | - | - | - | 533 | 533 | - | 5,870 | - | 5,870 | 68 | 198 | 266 | |
| 2305 | City of Elkton | 108 | (164) | - | - | - | - | - | - | 76 | 1 | 77 | 1 | (1) | - | |
| 2306 | City of Imbler | - | (36) | - | - | - | 17 | 17 | - | 16 | - | 16 | - | 6 | 6 | |
| 2307 | City of Yoncalla | 474 | (843) | - | - | - | 55 | 55 | - | 390 | - | 390 | 5 | 20 | 25 | |

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

| Employer Number | Employer Name | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | | |
|-----------------|---------------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|--------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|-------------------------------------|------------------------------------------|-----------------------------------------------------------------|-------------------------------|
| | | Net OPEB Liability / (Asset) June 30, 2016 | Net OPEB Liability / (Asset) June 30, 2017 | Differences Between Expected and Actual Experience | Changes in Assumptions | 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 | Difference Between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total OPEB Expense / (Credit) |
| | | 2308 | City of North Powder | 174 | (306) | - | - | - | 18 | 18 | - | - | 142 | - | 142 | 2 |
| 2309 | City of Gearhart | 1,736 | (2,564) | - | - | - | - | - | - | - | 1,187 | 49 | 1,236 | 14 | (18) | (4) |
| 2501 | Port of The Dalles | 616 | (904) | - | - | - | - | - | - | - | 419 | 20 | 439 | 5 | (8) | (3) |
| 2504 | Oak Lodge Water District | 2,839 | (4,160) | - | - | - | - | - | - | - | 1,927 | 96 | 2,023 | 22 | (36) | (14) |
| 2507 | Port of Astoria | 4,117 | (6,358) | - | - | - | 15 | 15 | - | - | 2,945 | - | 2,945 | 34 | 6 | 40 |
| 2508 | Multnomah Drainage | 4,030 | (6,948) | - | - | - | 358 | 358 | - | - | 3,218 | - | 3,218 | 37 | 133 | 170 |
| 2510 | Horsefly Irrigation District | 96 | (220) | - | - | - | 34 | 34 | - | - | 102 | - | 102 | 1 | 13 | 14 |
| 2511 | Grants Pass Irrigation District | 1,293 | (2,084) | - | - | - | 46 | 46 | - | - | 965 | - | 965 | 11 | 17 | 28 |
| 2512 | Port of Portland | 196,188 | (287,929) | - | - | - | - | - | - | - | 133,352 | 6,446 | 139,798 | 1,546 | (2,388) | (842) |
| 2513 | Port of Coos Bay | 3,643 | (6,200) | - | - | - | 285 | 285 | - | - | 2,871 | - | 2,871 | 33 | 106 | 139 |
| 2515 | Klamath County Fire District 1 | 14,382 | (19,511) | - | - | - | - | - | - | - | 9,036 | 1,230 | 10,266 | 105 | (456) | (351) |
| 2518 | Clackamas County Housing Authority | 5,948 | (9,720) | - | - | - | 275 | 275 | - | - | 4,502 | - | 4,502 | 52 | 102 | 154 |
| 2519 | Portland Housing Authority | 41,574 | (59,006) | - | - | - | - | - | - | - | 27,328 | 2,319 | 29,647 | 317 | (859) | (542) |
| 2521 | League of Oregon Cities | 19,730 | (30,834) | - | - | - | 244 | 244 | - | - | 14,281 | - | 14,281 | 166 | 90 | 256 |
| 2522 | Lane Council of Governments | 26,699 | (43,484) | - | - | - | 1,165 | 1,165 | - | - | 20,139 | - | 20,139 | 233 | 431 | 664 |
| 2524 | Oak Lodge Sanitary District | 5,754 | (7,500) | - | - | - | - | - | - | - | 3,474 | 638 | 4,112 | 40 | (236) | (196) |
| 2526 | Clatskanie PUD | 9,264 | (13,442) | - | - | - | - | - | - | - | 6,225 | 378 | 6,603 | 72 | (140) | (68) |
| 2527 | Deschutes Valley Water District | 4,886 | (6,618) | - | - | - | - | - | - | - | 3,065 | 423 | 3,488 | 36 | (157) | (121) |
| 2528 | Columbia River Fire & Rescue | 12,044 | (16,396) | - | - | - | - | - | - | - | 7,596 | 1,003 | 8,597 | 88 | (372) | (284) |
| 2529 | East Fork Irrigation District | 738 | (1,099) | - | - | - | - | - | - | - | 509 | 17 | 526 | 6 | (6) | - |
| 2531 | Oregon School Boards Association | 8,223 | (12,525) | - | - | - | - | - | - | - | 5,801 | 53 | 5,854 | 67 | (20) | 47 |
| 2533 | Owyhee Irrigation District | 3,686 | (5,403) | - | - | - | - | - | - | - | 2,502 | 124 | 2,626 | 29 | (46) | (17) |
| 2536 | Valley View Cemetery | 122 | (196) | - | - | - | 4 | 4 | - | - | 91 | - | 91 | 1 | 1 | 2 |
| 2538 | Clackamas Vector Control | 802 | (1,409) | - | - | - | 84 | 84 | - | - | 652 | - | 652 | 8 | 31 | 39 |
| 2540 | West Extension Irrigation District | 683 | (1,339) | - | - | - | 137 | 137 | - | - | 620 | - | 620 | 7 | 51 | 58 |
| 2541 | Jackson County Vector Control District | 446 | (634) | - | - | - | - | - | - | - | 294 | 25 | 319 | 3 | (9) | (6) |
| 2542 | Rainbow Water District | 1,386 | (2,126) | - | - | - | - | - | - | - | 985 | 1 | 986 | 11 | (1) | 10 |
| 2544 | Santa Clara Rural Fire Protection District | 495 | (972) | - | - | - | 100 | 100 | - | - | 450 | - | 450 | 5 | 37 | 42 |
| 2545 | Council of Governments | 19,262 | (26,913) | - | - | - | - | - | - | - | 12,465 | 1,277 | 13,742 | 144 | (473) | (329) |
| 2549 | Rogue River Fire District | 2,832 | (4,006) | - | - | - | - | - | - | - | 1,855 | 164 | 2,019 | 22 | (61) | (39) |
| 2550 | Nyssa Road Assessment District 2 | 616 | (921) | - | - | - | - | - | - | - | 427 | 12 | 439 | 5 | (4) | 1 |
| 2551 | Sandy Fire Department | 3,278 | (4,679) | - | - | - | - | - | - | - | 2,167 | 170 | 2,337 | 25 | (63) | (38) |
| 2552 | Winston-Dillard Fire District | 2,764 | (3,333) | - | - | - | - | - | - | - | 1,544 | 433 | 1,977 | 18 | (161) | (143) |
| 2553 | Tangent Rural Fire Protection District | 379 | (642) | - | - | - | 28 | 28 | - | - | 298 | - | 298 | 3 | 11 | 14 |
| 2555 | Monroe Fire Department | 228 | (377) | - | - | - | 12 | 12 | - | - | 174 | - | 174 | 2 | 5 | 7 |
| 2556 | Jackson County Fire District 5 | 6,398 | (9,992) | - | - | - | 76 | 76 | - | - | 4,628 | - | 4,628 | 54 | 28 | 82 |
| 2557 | Estacada Fire Department | 2,842 | (4,527) | - | - | - | 76 | 76 | - | - | 2,097 | - | 2,097 | 24 | 28 | 52 |
| 2559 | Keizer Fire Department | 6,786 | (9,961) | - | - | - | - | - | - | - | 4,613 | 222 | 4,835 | 53 | (82) | (29) |
| 2561 | Jefferson Rural Fire Protection District | 1,150 | (1,846) | - | - | - | 37 | 37 | - | - | 855 | - | 855 | 10 | 14 | 24 |
| 2562 | Odell Rural Fire Protection District | 318 | (468) | - | - | - | - | - | - | - | 217 | 10 | 227 | 3 | (4) | (1) |
| 2563 | Central Oregon Irrigation District | 4,660 | (7,075) | - | - | - | - | - | - | - | 3,277 | 41 | 3,318 | 38 | (15) | 23 |
| 2564 | Illinois Valley Fire District | 1,134 | (1,794) | - | - | - | 25 | 25 | - | - | 831 | - | 831 | 10 | 9 | 19 |
| 2567 | Charleston Rural Fire Protection District | 536 | (693) | - | - | - | - | - | - | - | 321 | 62 | 383 | 4 | (23) | (19) |
| 2568 | Molalla Rural Fire Protection District 73 | 2,914 | (4,381) | - | - | - | - | - | - | - | 2,029 | 46 | 2,075 | 24 | (17) | 7 |
| 2569 | Central Oregon Intergovernmental Council | 13,634 | (19,078) | - | - | - | - | - | - | - | 8,836 | 890 | 9,726 | 102 | (330) | (228) |
| 2570 | Port of St Helens | 2,365 | (3,188) | - | - | - | - | - | - | - | 1,477 | 212 | 1,689 | 17 | (79) | (62) |
| 2571 | Crystal Springs Water District | 879 | (1,463) | - | - | - | 54 | 54 | - | - | 678 | - | 678 | 8 | 20 | 28 |
| 2572 | Local Government Personnel Institute | 940 | (1,816) | - | - | - | 177 | 177 | - | - | 841 | - | 841 | 10 | 65 | 75 |
| 2573 | Goshen Fire District | 98 | (187) | - | - | - | 17 | 17 | - | - | 86 | - | 86 | 1 | 6 | 7 |
| 2575 | Jefferson County Rural Fire Protection District 1 | 929 | (1,600) | - | - | - | 82 | 82 | - | - | 741 | - | 741 | 9 | 30 | 39 |
| 2576 | Depoe Bay Rural Fire Protection District | 1,287 | (2,874) | - | - | - | 425 | 425 | - | - | 1,331 | - | 1,331 | 15 | 158 | 173 |
| 2579 | La Pine Rural Fire Protection District | 5,746 | (8,326) | - | - | - | - | - | - | - | 3,856 | 239 | 4,095 | 45 | (89) | (44) |
| 2580 | Marion County Fire District 1 | 11,436 | (15,596) | - | - | - | - | - | - | - | 7,223 | 940 | 8,163 | 84 | (348) | (264) |
| 2581 | Port of Umatilla | 441 | (654) | - | - | - | - | - | - | - | 303 | 12 | 315 | 4 | (4) | - |
| 2582 | Talent Irrigation District | 1,699 | (2,599) | - | - | - | - | - | - | - | 1,204 | 6 | 1,210 | 14 | (2) | 12 |
| 2585 | Rogue River Valley Irrigation District | 797 | (1,201) | - | - | - | - | - | - | - | 556 | 12 | 568 | 6 | (4) | 2 |
| 2587 | Tualatin Valley Irrigation District | 585 | (1,119) | - | - | - | 104 | 104 | - | - | 518 | - | 518 | 6 | 39 | 45 |
| 2588 | Clatskanie Rural Fire Protection District | 2,898 | (3,551) | - | - | - | - | - | - | - | 1,645 | 136 | 1,781 | 19 | (51) | (32) |
| 2589 | West Slope Water District | 1,210 | (2,025) | - | - | - | 72 | 72 | - | - | 938 | - | 938 | 11 | 27 | 38 |
| 2590 | Redmond Fire & Rescue | 12,406 | (17,670) | - | - | - | - | - | - | - | 8,184 | 663 | 8,847 | 95 | (245) | (150) |
| 2592 | Medford Irrigation District | 1,118 | (1,174) | - | - | - | - | - | - | - | 544 | 258 | 802 | 6 | (96) | (90) |
| 2594 | Metro | 168,747 | (251,939) | - | - | - | - | - | - | - | 116,684 | 3,511 | 120,195 | 1,353 | (1,300) | 53 |
| 2595 | Canby Fire District | 5,339 | (7,482) | - | - | - | - | - | - | - | 3,465 | 343 | 3,808 | 40 | (127) | (87) |
| 2596 | Bend Parks & Recreation | 20,161 | (31,361) | - | - | - | 179 | 179 | - | - | 14,525 | - | 14,525 | 168 | 66 | 234 |
| 2597 | Mapleton Water District | 207 | (323) | - | - | - | 3 | 3 | - | - | 150 | - | 150 | 2 | 1 | 3 |
| 2598 | Marion County Housing Authority | 1,910 | (2,797) | - | - | - | - | - | - | - | 1,296 | 66 | 1,362 | 15 | (24) | (9) |
| 2599 | South Suburban Sanitary District | 2,056 | (2,938) | - | - | - | - | - | - | - | 1,361 | 105 | 1,466 | 16 | (39) | (23) |
| 2600 | Winston-Dillard Water District | 1,188 | (1,739) | - | - | - | - | - | - | - | 805 | 41 | 846 | 9 | (15) | (6) |
| 2601 | Baker Valley Irrigation District | 199 | (296) | - | - | - | - | - | - | - | 137 | 5 | 142 | 2 | (2) | - |
| 2602 | Aumsville Rural Fire Protection District | 557 | (611) | - | - | - | - | - | - | - | 283 | 116 | 399 | 3 | (43) | (40) |
| 2603 | Corbett Water District | 597 | (788) | - | - | - | - | - | - | - | 365 | 61 | 426 | 4 | (23) | (19) |
| 2604 | Netarts-Oceanside Sanitary District | 913 | (1,382) | - | - | - | - | - | - | - | 640 | 10 | 650 | 7 | (4) | 3 |

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

| Employer Number | Employer Name | Net OPEB Liability / (Asset) June 30, 2016 | Net OPEB Liability / (Asset) June 30, 2017 | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|-----------------|------------------------------------------------------|-----------------------------------------------|-----------------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|--------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|-------------------------------------|------------------------------------------|------------------------------------------------------|-------------------------------|
| | | | | Differences Between Expected and Actual Experience | Changes in Assumptions | 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 | Difference Between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in | |
| | | | | | | | | | | | | | | | Proportion | Total OPEB Expense / (Credit) |
| 2605 | Scio Fire District | 362 | (541) | - | - | - | - | - | - | 251 | 7 | 258 | 3 | (3) | - | |
| 2606 | West Valley Housing Authority | 2,511 | (3,658) | - | - | - | - | - | - | 1,694 | 96 | 1,790 | 20 | (35) | (15) | |
| 2607 | Hoodland Fire District 74 | 2,880 | (4,363) | - | - | - | - | - | - | 2,021 | 30 | 2,051 | 23 | (11) | 12 | |
| 2608 | Gaston Rural Fire Protection District | 365 | (579) | - | - | - | - | - | - | 268 | - | 268 | 3 | 3 | 6 | |
| 2610 | Turner Fire District | 1,116 | (1,806) | - | - | - | 9 | 9 | - | 836 | - | 836 | 10 | 16 | 26 | |
| 2612 | Community Services Consortium | 10,095 | (15,846) | - | - | - | 158 | 158 | - | 7,339 | - | 7,339 | 85 | 58 | 143 | |
| 2613 | Polk Soil & Water Conservation District | 524 | (853) | - | - | - | 23 | 23 | - | 395 | - | 395 | 5 | 8 | 13 | |
| 2617 | Cleau Water Services | 76,896 | (117,996) | - | - | - | - | - | - | 54,649 | 85 | 54,734 | 633 | (31) | 602 | |
| 2618 | Estacada Cemetery District | 122 | (203) | - | - | - | 7 | 7 | - | 94 | - | 94 | 1 | 3 | 4 | |
| 2620 | Jackson County Fire District 4 | 848 | (1,969) | - | - | - | 316 | 316 | - | 912 | - | 912 | 11 | 117 | 128 | |
| 2623 | Evans Valley Fire District 6 | 267 | (400) | - | - | - | - | - | - | 185 | 5 | 190 | 2 | (2) | - | |
| 2624 | Klamath Vector Control | 177 | (280) | - | - | - | 4 | 4 | - | 130 | - | 130 | 2 | 1 | 3 | |
| 2625 | Port of Newport | 2,010 | (3,010) | - | - | - | - | - | - | 1,394 | 38 | 1,432 | 16 | (14) | 2 | |
| 2626 | Tillamook Peoples Utility District | 20,543 | (29,925) | - | - | - | - | - | - | 13,860 | 782 | 14,642 | 161 | (289) | (128) | |
| 2628 | McKenzie Fire And Rescue | 1,030 | (1,551) | - | - | - | - | - | - | 718 | 15 | 733 | 8 | (6) | 2 | |
| 2630 | Sheridan Fire District | 970 | (1,512) | - | - | - | 10 | 10 | - | 700 | - | 700 | 8 | 4 | 12 | |
| 2631 | Arch Cape Water-Sanitary District | 302 | (482) | - | - | - | 9 | 9 | - | 223 | - | 223 | 3 | 3 | 6 | |
| 2633 | Port of Cascade Locks | 1,375 | (1,901) | - | - | - | - | - | - | 880 | 101 | 981 | 10 | (37) | (27) | |
| 2637 | Northeast Oregon Housing Authority | 2,187 | (3,074) | - | - | - | - | - | - | 1,424 | 136 | 1,560 | 17 | (50) | (33) | |
| 2638 | North Douglas County Fire and EMS | 541 | (1,068) | - | - | - | 112 | 112 | - | 495 | - | 495 | 6 | 42 | 48 | |
| 2641 | Suburban East Salem Water District | 940 | (1,425) | - | - | - | - | - | - | 660 | 9 | 669 | 8 | (4) | 4 | |
| 2642 | Dexter Rural Fire Protection District | 108 | (133) | - | - | - | - | - | - | 61 | 16 | 77 | 1 | (6) | (5) | |
| 2643 | Sweet Home Cemetery | 295 | (487) | - | - | - | 17 | 17 | - | 226 | - | 226 | 3 | 6 | 9 | |
| 2644 | Lakeside Water District | 445 | (701) | - | - | - | 8 | 8 | - | 325 | - | 325 | 4 | 3 | 7 | |
| 2645 | Chiloquin Agency Lake Rural Fire Protection District | 264 | (436) | - | - | - | 15 | 15 | - | 202 | - | 202 | 2 | 5 | 7 | |
| 2646 | Kenn Rural Fire Protection District | 454 | (1,098) | - | - | - | 190 | 190 | - | 508 | - | 508 | 6 | 70 | 76 | |
| 2647 | Crooked River Ranch Rural Fire Protection District | 709 | (1,337) | - | - | - | 117 | 117 | - | 619 | - | 619 | 7 | 44 | 51 | |
| 2648 | Black Butte Ranch Rural Fire Protection District | 2,145 | (3,051) | - | - | - | - | - | - | 1,413 | 117 | 1,530 | 16 | (43) | (27) | |
| 2649 | Colton Fire Department | 283 | (272) | - | - | - | - | - | - | 126 | 77 | 203 | 1 | (29) | (28) | |
| 2650 | Pleasant Hill Fire Department | 140 | (211) | - | - | - | - | - | - | 98 | 2 | 100 | 1 | (1) | - | |
| 2651 | Imbler Rural Fire Protection District | 82 | (83) | - | - | - | - | - | - | 39 | 20 | 59 | - | (8) | (8) | |
| 2652 | The Oregon Consortium | 712 | - | - | - | - | - | - | - | - | 520 | 520 | - | (192) | (192) | |
| 2653 | Umatilla Fire Department | 339 | (307) | - | - | - | - | - | - | 142 | 101 | 243 | 2 | (38) | (36) | |
| 2657 | Mid-Willamette Valley Senior Service Agency | 30,358 | (48,415) | - | - | - | 836 | 836 | - | 22,423 | - | 22,423 | 260 | 309 | 569 | |
| 2659 | Silverton Fire District | 1,205 | (1,750) | - | - | - | - | - | - | 810 | 49 | 859 | 9 | (18) | (9) | |
| 2660 | Tualatin Valley Fire & Rescue | 145,811 | (235,757) | - | - | - | 5,543 | 5,543 | - | 109,190 | - | 109,190 | 1,266 | 2,053 | 3,319 | |
| 2663 | Metropolitan Area Communications Commission | 2,421 | (3,606) | - | - | - | - | - | - | 1,670 | 55 | 1,725 | 19 | (20) | (1) | |
| 2664 | Applegate Valley Rural Fire Protection District 9 | 1,531 | (1,995) | - | - | - | - | - | - | 924 | 170 | 1,094 | 11 | (63) | (52) | |
| 2669 | Roseburg Urban Sanitary Authority | 2,764 | (4,183) | - | - | - | - | - | - | 1,937 | 31 | 1,968 | 22 | (11) | 11 | |
| 2671 | Columbia 911 Communications District | 3,683 | (5,123) | - | - | - | - | - | - | 2,373 | 255 | 2,628 | 28 | (94) | (66) | |
| 2672 | Rockwood Water PUD | 3,584 | (5,897) | - | - | - | 185 | 185 | - | 2,731 | - | 2,731 | 32 | 68 | 100 | |
| 2673 | Port Orford Library | 125 | (238) | - | - | - | 22 | 22 | - | 110 | - | 110 | 1 | 8 | 9 | |
| 2674 | Nestucca Rural Fire District | 629 | (1,078) | - | - | - | 53 | 53 | - | 499 | 6 | 499 | 6 | 20 | 26 | |
| 2675 | Salmon Harbor-Douglas County | 1,119 | (1,970) | - | - | - | 119 | 119 | - | 912 | - | 912 | 11 | 44 | 55 | |
| 2676 | Woodburn Fire District | 3,854 | (5,548) | - | - | - | - | - | - | 2,569 | 178 | 2,747 | 30 | (66) | (36) | |
| 2678 | Central Oregon Regional Housing Authority | 2,576 | (4,155) | - | - | - | 93 | 93 | - | 1,924 | - | 1,924 | 22 | 35 | 57 | |
| 2679 | Columbia River Public Utility District | 13,093 | (16,468) | - | - | - | - | - | - | 7,627 | 1,735 | 9,362 | 88 | (642) | (554) | |
| 2681 | Cloverdale Rural Fire Protection District | 383 | (580) | - | - | - | - | - | - | 269 | 4 | 273 | 3 | (1) | 2 | |
| 2684 | Parkdale Fire District | 324 | (518) | - | - | - | 9 | 9 | - | 240 | - | 240 | 3 | 4 | 7 | |
| 2685 | Oregon Community College Association | 1,558 | (2,229) | - | - | - | - | - | - | 1,032 | 78 | 1,110 | 12 | (29) | (17) | |
| 2686 | Weston Cemetery | 70 | (52) | - | - | - | - | - | - | 24 | 27 | 51 | - | (10) | (10) | |
| 2687 | Columbia Drainage Vector Control District | 361 | (593) | - | - | - | 18 | 18 | - | 275 | - | 275 | 3 | 7 | 10 | |
| 2688 | Polk County Fire District 1 | 3,269 | (4,283) | - | - | - | - | - | - | 1,984 | 352 | 2,336 | 23 | (130) | (107) | |
| 2689 | Redmond Area Park & Recreation District | 2,082 | (3,069) | - | - | - | - | - | - | 1,421 | 62 | 1,483 | 16 | (23) | (7) | |
| 2692 | Siuslaw Public Library | 1,078 | (1,581) | - | - | - | - | - | - | 732 | 36 | 768 | 8 | (14) | (6) | |
| 2694 | Philomath Fire Department | 627 | (1,341) | - | - | - | 180 | 180 | - | 621 | - | 621 | 7 | 66 | 73 | |
| 2695 | Washington County Consolidated Communications Agency | 18,899 | (28,004) | - | - | - | - | - | - | 12,970 | 494 | 13,464 | 150 | (183) | (33) | |
| 2696 | Stayton Fire District | 1,336 | (1,783) | - | - | - | - | - | - | 826 | 129 | 955 | 10 | (48) | (38) | |
| 2698 | Halsey Sheldt Rural Fire Protection District | 420 | (466) | - | - | - | - | - | - | 216 | 93 | 309 | 3 | (34) | (31) | |
| 2699 | Chetco Library Board | 637 | (929) | - | - | - | - | - | - | 430 | 23 | 453 | 5 | (9) | (4) | |
| 2700 | Lowell Rural Fire Protection District | - | (183) | - | - | - | - | - | - | 85 | - | 85 | 1 | 32 | 33 | |
| 2701 | Sisters-Camp Sherman Rural Fire Protection District | 2,950 | (4,416) | - | - | - | 87 | 87 | - | 2,045 | 56 | 2,101 | 24 | (21) | 3 | |
| 2702 | Banks Fire District 13 | 546 | (1,052) | - | - | - | 101 | 101 | - | 487 | - | 487 | 6 | 37 | 43 | |
| 2705 | Lebanon Fire District | 8,911 | (12,591) | - | - | - | - | - | - | 5,831 | 524 | 6,355 | 68 | (194) | (126) | |
| 2707 | Clatskanie Library | 236 | (387) | - | - | - | 12 | 12 | - | 179 | - | 179 | 2 | 4 | 6 | |
| 2709 | Scappoose Public Library | 380 | (560) | - | - | - | - | - | - | 259 | 12 | 271 | 3 | (4) | (1) | |
| 2710 | Klamath County Emergency Communications District | 1,778 | (2,629) | - | - | - | - | - | - | 1,217 | 49 | 1,266 | 14 | (18) | (4) | |
| 2712 | Jefferson County EMS | 1,319 | (2,246) | - | - | - | 104 | 104 | - | 1,040 | - | 1,040 | 12 | 39 | 51 | |
| 2713 | Port of Tillamook Bay | 2,298 | (3,133) | - | - | - | - | - | - | 1,451 | 189 | 1,640 | 17 | (70) | (53) | |
| 2714 | Winchester Bay Sanitary District | 448 | (615) | - | - | - | - | - | - | 285 | 35 | 320 | 3 | (13) | (10) | |
| 2715 | Jackson County Fire District 3 | 18,555 | (26,471) | - | - | - | - | - | - | 12,260 | 971 | 13,231 | 142 | (360) | (218) | |
| 2716 | Neskowin Water District | 487 | (698) | - | - | - | - | - | - | 323 | 24 | 347 | 4 | (9) | (5) | |

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Year Ended June 30, 2017

| Employer Number | Employer Name | Net OPEB Liability / (Asset) June 30, 2016 | Net OPEB Liability / (Asset) June 30, 2017 | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|-----------------|---------------------------------------------------------|-----------------------------------------------|-----------------------------------------------|----------------------------------------------------------|---------------------------|-------------------------------------------------------------------|--------------------------------------|-----------------------------------------|----------------------------------------------------------|---------------------------|-------------------------------------------------------------------|-----------------------------------|----------------------------------------|---------------------------------------------|--------------------------------------------------------------------------|----------------------------------|
| | | | | Differences Between Expected and Actual Experience | Changes in Assumptions | 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 | Difference Between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total OPEB Expense / (Credit) |
| 2717 | Ice Fountain Water District | 882 | (1,385) | - | - | - | 14 | 14 | - | - | 642 | - | 642 | 7 | 5 | 12 |
| 2718 | Curry Library | 365 | (574) | - | - | - | 6 | 6 | - | - | 266 | - | 266 | 3 | 2 | 5 |
| 2721 | Klamath Housing Authority | 1,173 | (2,030) | - | - | - | 108 | 108 | - | - | 940 | - | 940 | 11 | 40 | 51 |
| 2722 | Tillamook 9-1-1 | 1,635 | (2,490) | - | - | - | - | - | - | - | 1,153 | 11 | 1,164 | 13 | (4) | 9 |
| 2724 | Nehalem Bay Wastewater Agency | 978 | (1,619) | - | - | - | 55 | 55 | - | - | 750 | - | 750 | 9 | 20 | 29 |
| 2725 | West Valley Fire District | 1,577 | (2,218) | - | - | - | - | - | - | - | 1,027 | 98 | 1,125 | 12 | (36) | (24) |
| 2726 | Yamhill Communications Agency | 2,404 | (3,906) | - | - | - | 101 | 101 | - | - | 1,809 | - | 1,809 | 21 | 37 | 58 |
| 2728 | Baker County Library District | 1,449 | (2,011) | - | - | - | - | - | - | - | 931 | 102 | 1,033 | 11 | (38) | (27) |
| 2729 | Douglas County Fire District 2 | 16,722 | (18,232) | - | - | - | - | - | - | - | 8,444 | 3,545 | 11,989 | 98 | (1,313) | (1,215) |
| 2731 | Cumby Utility Board | 4,764 | (6,963) | - | - | - | - | - | - | - | 3,225 | 170 | 3,395 | 37 | (63) | (26) |
| 2732 | Umatilla County Special Library District | 465 | (670) | - | - | - | - | - | - | - | 310 | 21 | 331 | 4 | (8) | (4) |
| 2733 | Wiard Memorial Park District | 88 | (22) | - | - | - | - | - | - | - | 10 | 53 | 63 | - | (20) | (20) |
| 2734 | Seal Rock Water District | 1,323 | (1,976) | - | - | - | - | - | - | - | 915 | 27 | 942 | 11 | (10) | 1 |
| 2739 | Scappoose Rural Fire Protection District | 4,347 | (7,214) | - | - | - | 253 | 253 | - | - | 3,341 | - | 3,341 | 39 | 94 | 133 |
| 2740 | Neskowin Regional Sanitary Authority | 521 | (613) | - | - | - | - | - | - | - | 284 | 89 | 373 | 3 | (33) | (30) |
| 2741 | Port of Garibaldi | 895 | (1,614) | - | - | - | 113 | 113 | - | - | 747 | - | 747 | 9 | 42 | 51 |
| 2742 | Amity Fire District | 286 | (413) | - | - | - | - | - | - | - | 191 | 12 | 203 | 2 | (5) | (3) |
| 2743 | Douglas Soil & Water Conservation District | 304 | (520) | - | - | - | 25 | 25 | - | - | 241 | - | 241 | 3 | 9 | 12 |
| 2745 | Clackamas County Fire District | 76,271 | (114,827) | - | - | - | - | - | - | - | 53,315 | 1,133 | 54,315 | 616 | (420) | 196 |
| 2747 | Salem Housing Authority | 5,820 | (9,239) | - | - | - | 140 | 140 | - | - | 4,279 | - | 4,279 | 50 | 52 | 102 |
| 2749 | Black Butte Ranch Police | 1,124 | (1,674) | - | - | - | - | - | - | - | 775 | 25 | 800 | 9 | (9) | - |
| 2752 | Mist-Birkenfeld Rural Fire Protection District | 425 | (682) | - | - | - | 13 | 13 | - | - | 316 | - | 316 | 4 | 5 | 9 |
| 2753 | Linn-Benton Housing Authority | 3,361 | (4,686) | - | - | - | - | - | - | - | 2,170 | 228 | 2,398 | 25 | (84) | (59) |
| 2754 | Western Lane Ambulance District | 3,570 | (5,502) | - | - | - | 7 | 7 | - | - | 2,548 | - | 2,548 | 30 | 3 | 33 |
| 2757 | City of Stayton | 2,666 | (3,956) | - | - | - | - | - | - | - | 1,832 | 67 | 1,899 | 21 | (25) | (4) |
| 2758 | Mohawk Valley Rural Fire District | 222 | (406) | - | - | - | 31 | 31 | - | - | 188 | - | 188 | 13 | 13 | (4) |
| 2760 | Knappa Svensen Burnside Rural Fire Protection District | 433 | (656) | - | - | - | - | - | - | - | 304 | 4 | 308 | 4 | (2) | 2 |
| 2761 | Clackamas River Water | 8,426 | (12,510) | - | - | - | - | - | - | - | 5,794 | 208 | 6,002 | 67 | (77) | (10) |
| 2763 | Junction City Fire Department | 805 | (1,025) | - | - | - | - | - | - | - | 475 | 101 | 576 | 6 | (37) | (31) |
| 2765 | Green Sanitary | 882 | (1,293) | - | - | - | - | - | - | - | 599 | 30 | 629 | 7 | (11) | (4) |
| 2766 | Southwest Lincoln County Water District | 909 | (1,245) | - | - | - | - | - | - | - | 577 | 72 | 649 | 7 | (26) | (19) |
| 2767 | Springfield Utility Board | 295 | (333) | - | - | - | - | - | - | - | 154 | 57 | 211 | 2 | (21) | (19) |
| 2768 | Lake County Library District | 349 | (559) | - | - | - | 11 | 11 | - | - | 259 | - | 259 | 3 | 4 | 7 |
| 2771 | Harbor Water PUD | 1,086 | (1,506) | - | - | - | - | - | - | - | 698 | 77 | 775 | 8 | (29) | (21) |
| 2772 | Umatilla County Soil & Water District | 146 | (155) | - | - | - | - | - | - | - | 72 | 33 | 105 | 1 | (12) | (11) |
| 2773 | Housing Authority of Jackson County | 7,565 | (11,648) | - | - | - | 10 | 10 | - | - | 5,395 | - | 5,395 | 63 | 4 | 67 |
| 2774 | Oregon Trail Library District | 308 | (569) | - | - | - | 45 | 45 | - | - | 263 | - | 263 | 3 | 17 | 20 |
| 2776 | Rainier Cemetery District | 123 | (176) | - | - | - | - | - | - | - | 82 | 6 | 88 | 1 | (2) | (1) |
| 2777 | City of Newberg | 19,589 | (19,072) | - | - | - | - | - | - | - | 8,833 | 5,239 | 14,072 | 102 | (1,940) | (1,838) |
| 2778 | Mulino Water District 23 | 191 | (282) | - | - | - | - | - | - | - | 131 | 6 | 137 | 2 | (2) | - |
| 2779 | Brownsville Rural Fire Protection District | 269 | (393) | - | - | - | - | - | - | - | 182 | 10 | 192 | 2 | (4) | (2) |
| 2780 | Nehalem Bay Health District | 55 | (79) | - | - | - | - | - | - | - | 37 | 2 | 39 | - | (1) | (1) |
| 2781 | North Bend Cross-Curry Housing Authority | 1,050 | (1,810) | - | - | - | 93 | 93 | - | - | 839 | - | 839 | 10 | 35 | 45 |
| 2782 | Millington Rural Fire Protection District | 174 | (265) | - | - | - | - | - | - | - | 123 | 1 | 124 | 1 | - | 1 |
| 2783 | Tillamook Fire District | 824 | (1,197) | - | - | - | - | - | - | - | 554 | 33 | 587 | 6 | (12) | (6) |
| 2784 | Eisenschmidt Pool | 542 | (786) | - | - | - | - | - | - | - | 364 | 23 | 387 | 4 | (8) | (4) |
| 2785 | Fern Ridge Community Library | 494 | (791) | - | - | - | 15 | 15 | - | - | 366 | - | 366 | 4 | 5 | 9 |
| 2786 | Seal Rock Rural Fire Protection District | 70 | (223) | - | - | - | 55 | 55 | - | - | 103 | - | 103 | 1 | 20 | 21 |
| 2788 | Port of Hood River | 3,458 | (5,172) | - | - | - | - | - | - | - | 2,396 | 68 | 2,464 | 28 | (25) | 3 |
| 2789 | Farmers Irrigation District | 1,533 | (1,986) | - | - | - | - | - | - | - | 920 | 176 | 1,096 | 11 | (65) | (54) |
| 2790 | Silver Falls Library District | 1,260 | (2,105) | - | - | - | 80 | 80 | - | - | 975 | - | 975 | 11 | 29 | 40 |
| 2792 | North Wasco County Parks And Recreation District | 910 | (1,277) | - | - | - | - | - | - | - | 591 | 58 | 649 | 7 | (21) | (14) |
| 2793 | North Lincoln Fire & Rescue District 1 | 1,827 | (1,936) | - | - | - | - | - | - | - | 897 | 414 | 1,311 | 10 | (153) | (143) |
| 2794 | Siuslaw Rural Fire Protection District 1 | 1,626 | (2,446) | - | - | - | - | - | - | - | 1,133 | 26 | 1,159 | 13 | (9) | 4 |
| 2796 | West Side Rural Fire Protection District | 393 | (588) | - | - | - | - | - | - | - | 272 | 8 | 280 | 3 | (3) | - |
| 2797 | Vernonia Fire | 212 | (454) | - | - | - | 61 | 61 | - | - | 210 | - | 210 | 2 | 23 | 25 |
| 2798 | Fairview Water District | 161 | (221) | - | - | - | - | - | - | - | 102 | 12 | 114 | 1 | (5) | (4) |
| 2799 | Sublimity Fire District | 288 | (428) | - | - | - | - | - | - | - | 198 | 7 | 205 | 2 | (3) | (1) |
| 2801 | Coburg Rural Fire Protection District | 380 | (576) | - | - | - | - | - | - | - | 267 | 4 | 271 | 3 | (1) | 2 |
| 2802 | Rural Road Assessment District 3 | 504 | (836) | - | - | - | 29 | 29 | - | - | 387 | - | 387 | 4 | 11 | 15 |
| 2803 | Southwestern Polk County Rural Fire Protection District | 103 | (153) | - | - | - | - | - | - | - | 71 | 3 | 74 | 1 | (1) | - |
| 2804 | Aurora Rural Fire Protection District | 795 | (1,154) | - | - | - | - | - | - | - | 534 | 33 | 567 | 6 | (12) | (6) |
| 2806 | Multnomah County Rural Fire Protection District 14 | 152 | (222) | - | - | - | - | - | - | - | 103 | 6 | 109 | 1 | (2) | (1) |
| 2809 | Juntura Road District 4 | 1 | - | - | - | - | - | - | - | - | 1 | - | 1 | - | - | - |
| 2810 | Sutherlin Water Control District | 150 | (223) | - | - | - | - | - | - | - | 103 | 4 | 107 | 1 | (1) | - |
| 2811 | Mid-Columbia Center For Living | 15,381 | (25,256) | - | - | - | 768 | 768 | - | - | 11,697 | - | 11,697 | 136 | 285 | 421 |
| 2816 | Odell Sanitary District | 619 | (928) | - | - | - | - | - | - | - | 430 | 12 | 442 | 5 | (4) | 1 |
| 2817 | Wickiup Water District | 250 | (355) | - | - | - | - | - | - | - | 165 | 14 | 179 | 2 | (5) | (3) |
| 2818 | Netarts Water District | 406 | (640) | - | - | - | 7 | 7 | - | - | 296 | - | 296 | 3 | 3 | 6 |
| 2819 | Harrisburg Fire and Rescue | 341 | (530) | - | - | - | 2 | 2 | - | - | 245 | - | 245 | 3 | 1 | 4 |
| 2820 | Central Oregon Coast Fire & Rescue District | 642 | (227) | - | - | - | - | - | - | - | 105 | 360 | 465 | 1 | (134) | (133) |
| 2821 | Tillamook County Soil And Water Conservation District | 582 | (986) | - | - | - | 43 | 43 | - | - | 457 | - | 457 | 5 | 16 | 21 |

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Year Ended June 30, 2017

| | | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | | | |
|-----------------|-----------------------------------------------------|-----------------------------------------------|-----------------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|--------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|-------------------------------------|------------------------------------------|-----------------------------------------------------------------|-------------------------------|
| Employer Number | Employer Name | Net OPEB Liability / (Asset) June 30, 2016 | Net OPEB Liability / (Asset) June 30, 2017 | Differences Between Expected and Actual Experience | Changes in Assumptions | 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 | Difference Between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts From Changes in Proportion | Total OPEB Expense / (Credit) |
| 2822 | Deschutes County Rural Fire Protection District 2 | 368 | (535) | - | - | - | - | - | - | - | 248 | 15 | 263 | 3 | (5) | (2) |
| 2823 | Lyons Fire District | 40 | - | - | - | - | - | - | - | - | - | 29 | 29 | - | (11) | (11) |
| 2824 | Glide Fire Department | 160 | (268) | - | - | - | 10 | 10 | - | - | 124 | - | 124 | 1 | 4 | 5 |
| 2825 | Northern Oregon Corrections | 8,813 | (11,544) | - | - | - | - | - | - | - | 5,346 | 949 | 6,295 | 62 | (352) | (290) |
| 2826 | Wasco County Soil-Water Conservation District | 983 | (1,471) | - | - | - | - | - | - | - | 681 | 19 | 700 | 8 | (7) | 1 |
| 2828 | Deschutes Public Library District | 12,251 | (17,938) | - | - | - | - | - | - | - | 8,308 | 423 | 8,731 | 96 | (156) | (60) |
| 2829 | Hubbard Rural Fire Protection District | 114 | (359) | - | - | - | 87 | 87 | - | - | 166 | - | 166 | 2 | 32 | 34 |
| 2830 | Netarts-Oceanside Rural Fire Protection District | 392 | (500) | - | - | - | - | - | - | - | 232 | 34 | 266 | 3 | (13) | (10) |
| 2833 | Boardman Rural Fire Protection District | 1,188 | (1,757) | - | - | - | - | - | - | - | 814 | 33 | 847 | 9 | (12) | (3) |
| 2834 | Crescent Rural Fire Protection District | 344 | (813) | - | - | - | 135 | 135 | - | - | 376 | - | 376 | 4 | 50 | 54 |
| 2835 | North Clackamas County Water Commission | 734 | (1,055) | - | - | - | - | - | - | - | 489 | 35 | 524 | 6 | (13) | (7) |
| 2837 | NORCOM | 3,471 | (5,045) | - | - | - | - | - | - | - | 2,337 | 137 | 2,474 | 27 | (51) | (24) |
| 2838 | High Desert Parks & Recreation District | 68 | (101) | - | - | - | - | - | - | - | 47 | 1 | 48 | 1 | (1) | - |
| 2839 | North Morrow Vector Control District | 361 | (556) | - | - | - | - | - | - | - | 257 | - | 257 | 3 | - | 3 |
| 2840 | Cannon Beach Rural Fire Protection District | 271 | (486) | - | - | - | 33 | 33 | - | - | 225 | - | 225 | 3 | 12 | 15 |
| 2841 | Jefferson County Soil & Water Conservation District | 553 | (921) | - | - | - | 34 | 34 | - | - | 426 | - | 426 | 5 | 12 | 17 |
| 2842 | Tualatin Valley Water District | 27,042 | (40,984) | - | - | - | - | - | - | - | 18,981 | 273 | 19,254 | 220 | (101) | 119 |
| 2843 | Yachats Rural Fire Protection District | 832 | (1,141) | - | - | - | - | - | - | - | 528 | 66 | 594 | 6 | (24) | (18) |
| 2844 | Crook County Rural Fire Protection District 1 | 4,455 | (6,854) | - | - | - | 4 | 4 | - | - | 3,174 | - | 3,174 | 37 | 1 | 38 |
| 2845 | Sunrise Water Authority | 2,987 | (5,740) | - | - | - | 547 | 547 | - | - | 2,659 | - | 2,659 | 31 | 202 | 233 |
| 2846 | Jefferson County Library District | 525 | (837) | - | - | - | 15 | 15 | - | - | 388 | - | 388 | 4 | 5 | 9 |
| 2847 | Sweet Home Fire and Ambulance District | 2,685 | (3,743) | - | - | - | - | - | - | - | 1,734 | 182 | 1,916 | 20 | (68) | (48) |
| 2849 | Lebanon Aquatic District | 491 | (811) | - | - | - | 27 | 27 | - | - | 376 | - | 376 | 4 | 10 | 14 |
| 2850 | Lake County 4-H & Extension Service | 22 | - | - | - | - | - | - | - | - | 16 | 16 | 16 | - | (6) | (6) |
| 2851 | East Umatilla County Rural Fire Protection District | 234 | (308) | - | - | - | - | - | - | - | 143 | 25 | 168 | 2 | (9) | (7) |
| 2852 | Ochoco Irrigation District | 1,269 | (1,919) | - | - | - | - | - | - | - | 889 | 15 | 904 | 10 | (5) | 5 |
| 2853 | Mill City Rural Fire Protection District | 156 | (213) | - | - | - | - | - | - | - | 99 | 12 | 111 | 1 | (5) | (4) |
| 2855 | Harney Hospital | 25,038 | (37,123) | - | - | - | - | - | - | - | 17,193 | 644 | 17,837 | 199 | (238) | (39) |
| 2857 | Sunriver Service District | 5,087 | (7,014) | - | - | - | - | - | - | - | 3,249 | 381 | 3,630 | 38 | (141) | (103) |
| 2858 | Nesika Beach-Ophir Water District | 297 | (271) | - | - | - | - | - | - | - | 126 | 88 | 214 | 1 | (32) | (31) |
| 2859 | South Lane County Fire and Rescue | 5,014 | (7,446) | - | - | - | - | - | - | - | 3,449 | 123 | 3,572 | 40 | (46) | (6) |
| 2860 | Coos County Airport District | 1,833 | (2,818) | - | - | - | - | - | - | - | 1,305 | - | 1,305 | 15 | - | 15 |
| 2861 | Mt Angel Fire District | 185 | (288) | - | - | - | 1 | 1 | - | - | 133 | - | 133 | 2 | 1 | 3 |
| 2864 | Tri-City Water and Sanitary Authority | 1,017 | (1,502) | - | - | - | - | - | - | - | 696 | 29 | 725 | 8 | (11) | (3) |
| 2865 | Tri-County Cooperative Weed Management Area | 213 | (342) | - | - | - | 7 | 7 | - | - | 159 | - | 159 | 2 | 2 | 4 |
| 2867 | West Multnomah Soil And Water Conservation District | 1,571 | (2,466) | - | - | - | 25 | 25 | - | - | 1,142 | - | 1,142 | 13 | 9 | 22 |
| 2869 | Nehalem Bay Fire & Rescue | 562 | (846) | - | - | - | - | - | - | - | 392 | 9 | 401 | 5 | (3) | 2 |
| 2870 | Clackamas River Water Providers | 443 | (659) | - | - | - | - | - | - | - | 305 | 11 | 316 | 4 | (4) | - |
| 2873 | Mosier Fire District | 117 | (170) | - | - | - | - | - | - | - | 79 | 5 | 84 | 1 | (2) | (1) |
| 2874 | Umatilla-Morrow Radio and Data District | 599 | (881) | - | - | - | - | - | - | - | 408 | 19 | 427 | 5 | (7) | (2) |
| 2876 | Oregon Municipal Electric Utilities Association | 308 | (271) | - | - | - | - | - | - | - | 125 | 96 | 221 | 1 | (36) | (35) |
| 2877 | Mid-Columbia Fire And Rescue V1-801 | 5,527 | (7,359) | - | - | - | - | - | - | - | 3,408 | 539 | 3,947 | 40 | (200) | (160) |
| 2878 | Yamhill Fire Protection District | 180 | (274) | - | - | - | - | - | - | - | 127 | 1 | 128 | 1 | - | 1 |
| 2879 | LaGrande Rural Fire Protection District | 223 | (305) | - | - | - | - | - | - | - | 141 | 18 | 159 | 2 | (7) | (5) |
| 2880 | Oregon Health & Science University | 940,950 | (1,388,501) | - | - | - | - | - | - | - | 643,076 | 27,333 | 670,409 | 7,455 | (10,123) | (2,668) |
| 2881 | Lake Chinook Fire and Rescue District | 95 | (145) | - | - | - | - | - | - | - | 67 | - | 67 | 1 | - | 1 |
| 2883 | Lane Fire Authority | 6,945 | (11,085) | - | - | - | 196 | 196 | - | - | 5,134 | - | 5,134 | 60 | 72 | 132 |
| 2884 | North Central Public Health District | 2,622 | (4,303) | - | - | - | 130 | 130 | - | - | 1,993 | - | 1,993 | 23 | 48 | 71 |
| 2885 | Siletz Rural Fire Protection District | 243 | (351) | - | - | - | - | - | - | - | 163 | 10 | 173 | 2 | (4) | (2) |
| 2886 | Idanha-Detroit Rural Fire Protection District | 12 | (720) | - | - | - | 333 | 333 | - | - | 333 | - | 333 | 4 | 123 | 127 |
| 2887 | Umatilla County Fire District #1 | 7,857 | (11,878) | - | - | - | - | - | - | - | 5,501 | 94 | 5,595 | 64 | (35) | 29 |
| 2900 | Clatsop Community College | 15,839 | (22,662) | - | - | - | - | - | - | - | 10,496 | 798 | 11,294 | 122 | (295) | (173) |
| 2901 | Blue Mountain Community College | 29,390 | (44,132) | - | - | - | - | - | - | - | 20,439 | 491 | 20,930 | 237 | (182) | 55 |
| 2902 | Treasure Valley Community College | 25,524 | (35,324) | - | - | - | - | - | - | - | 16,360 | 1,853 | 18,213 | 190 | (686) | (496) |
| 2903 | Unmpqua Community College | 31,824 | (47,446) | - | - | - | - | - | - | - | 21,974 | 694 | 22,668 | 255 | (257) | (2) |
| 2904 | Lane Community College | 134,804 | (194,694) | - | - | - | - | - | - | - | 90,171 | 5,923 | 96,094 | 1,045 | (2,194) | (1,149) |
| 2905 | Mt Hood Community College | 106,884 | (167,563) | - | - | - | 1,568 | 1,568 | - | - | 77,606 | - | 77,606 | 900 | 581 | 1,481 |
| 2906 | Klamath Community College | 15,144 | (24,063) | - | - | - | 375 | 375 | - | - | 11,145 | - | 11,145 | 129 | 159 | 268 |
| 2908 | Clackamas Community College | 74,807 | (115,001) | - | - | - | - | - | - | - | 53,262 | - | 53,262 | 617 | 623 | 623 |
| 2910 | Linn-Benton Community College | 73,490 | (110,333) | - | - | - | - | - | - | - | 51,100 | 1,238 | 52,338 | 592 | (459) | 133 |
| 2918 | Portland Community College | 361,372 | (540,259) | - | - | - | - | - | - | - | 250,217 | 7,171 | 257,388 | 2,901 | (2,656) | 245 |
| 2919 | Chemeketa Community College | 130,844 | (195,956) | - | - | - | - | - | - | - | 90,756 | 2,434 | 93,190 | 1,052 | (902) | 150 |
| 2922 | Rogue Community College | 57,914 | (85,966) | - | - | - | - | - | - | - | 39,815 | 1,442 | 41,257 | 462 | (534) | (72) |
| 2995 | Oregon Coast Community College | 5,337 | (8,568) | - | - | - | 174 | 174 | - | - | 3,968 | - | 3,968 | 46 | 65 | 111 |
| 2996 | Columbia Gorge Community College | 12,719 | (19,537) | - | - | - | - | - | - | - | 9,049 | 4 | 9,053 | 105 | (2) | 103 |
| 2997 | Tillamook Bay Community College | 4,715 | (7,413) | - | - | - | 79 | 79 | - | - | 3,433 | - | 3,433 | 40 | 29 | 69 |
| 2998 | Southwestern Community College | 29,026 | (43,229) | - | - | - | - | - | - | - | 20,021 | 655 | 20,676 | 232 | (242) | (10) |
| 2999 | Central Oregon Community College | 63,878 | (92,316) | - | - | - | - | - | - | - | 42,756 | 2,779 | 45,535 | 496 | (1,029) | (533) |
| 3003 | Baker School District 5J | 25,444 | (38,539) | - | - | - | - | - | - | - | 17,849 | 268 | 18,117 | 207 | (99) | 108 |
| 3008 | Huntington School District 16J | 1,385 | (2,284) | - | - | - | 74 | 74 | - | - | 1,058 | - | 1,058 | 12 | 27 | 39 |
| 3016 | Burnt River High School | 1,307 | (1,801) | - | - | - | - | - | - | - | 834 | 99 | 933 | 10 | (37) | (27) |
| 3027 | Pine-Eagle School District 61 | 3,190 | (5,071) | - | - | - | 80 | 80 | - | - | 2,348 | - | 2,348 | 27 | 30 | 57 |

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Year Ended June 30, 2017

| Employer Number | Employer Name | Net OPEB Liability / (Asset) | | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|-----------------|------------------------------------------|------------------------------|---------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|--------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|-------------------------------------|------------------------------------------|-----------------------------------------------------------------|-------------------------------|
| | | June 30, 2016 | June 30, 2017 | Differences Between Expected and Actual Experience | Changes in Assumptions | 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 | Difference Between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total OPEB Expense / (Credit) |
| | | | | | | | | | | | | | | | | |
| 3037 | Alea School | 2,888 | (4,557) | - | - | - | 57 | 57 | - | - | 2,111 | - | 2,111 | 24 | 21 | 45 |
| 3039 | Corvallis School District 509J | 94,333 | (142,070) | - | - | - | - | - | - | - | 65,799 | 1,378 | 67,177 | 763 | (510) | 253 |
| 3043 | Philomath School District 17J | 18,184 | (28,374) | - | - | - | 204 | 204 | - | - | 13,141 | - | 13,141 | 152 | 75 | 227 |
| 3075 | West Linn School District | 128,449 | (217,984) | - | - | - | 9,773 | 9,773 | - | - | 100,958 | - | 100,958 | 1,170 | 3,620 | 4,790 |
| 3116 | Colton School District 53 | 8,094 | (12,122) | - | - | - | - | - | - | - | 5,614 | 150 | 5,764 | 65 | (56) | 9 |
| 3122 | Oregon City School District 62 | 113,963 | (168,989) | - | - | - | - | - | - | - | 78,266 | 2,921 | 81,187 | 907 | (1,082) | (175) |
| 3160 | Gladstone School District 115 | 26,569 | (36,985) | - | - | - | - | - | - | - | 17,129 | 1,827 | 18,956 | 199 | (676) | (477) |
| 3179 | Clatsop County School District 1C | 27,064 | (40,965) | - | - | - | - | - | - | - | 18,973 | 298 | 19,271 | 220 | (110) | 110 |
| 3186 | Jewell School District 8 | 4,366 | (6,437) | - | - | - | - | - | - | - | 2,981 | 129 | 3,110 | 35 | (48) | (13) |
| 3187 | Seaside Schools | 24,782 | (37,643) | - | - | - | - | - | - | - | 17,434 | 209 | 17,643 | 202 | (78) | 124 |
| 3195 | Warrenton-Hammond School District | 13,620 | (21,209) | - | - | - | 131 | 131 | - | - | 9,823 | - | 9,823 | 114 | 49 | 163 |
| 3230 | Vernonia School District | 8,877 | (12,318) | - | - | - | - | - | - | - | 5,705 | 629 | 6,334 | 66 | (233) | (167) |
| 3241 | Coquille School District 8 | 12,406 | (19,830) | - | - | - | 363 | 363 | - | - | 9,184 | - | 9,184 | 106 | 134 | 240 |
| 3242 | Coos Bay School District 9 | 36,486 | (54,301) | - | - | - | - | - | - | - | 25,149 | 841 | 25,990 | 292 | (311) | (19) |
| 3245 | North Bend Public Schools | 28,272 | (42,114) | - | - | - | - | - | - | - | 19,505 | 634 | 20,139 | 226 | (235) | (9) |
| 3252 | Powers School District | 2,103 | (3,400) | - | - | - | 80 | 80 | - | - | 1,575 | - | 1,575 | 18 | 29 | 47 |
| 3257 | Myrtle Point School District 41 | 9,531 | (13,253) | - | - | - | - | - | - | - | 6,138 | 663 | 6,801 | 71 | (245) | (174) |
| 3264 | Bandon School District | 9,184 | (14,144) | - | - | - | 14 | 14 | - | - | 6,551 | - | 6,551 | 76 | 5 | 81 |
| 3274 | Crook County School District | 40,249 | (59,559) | - | - | - | - | - | - | - | 27,584 | 1,091 | 28,675 | 320 | (404) | (84) |
| 3275 | Port Orford-Langlois School District 2CJ | 4,226 | (6,370) | - | - | - | - | - | - | - | 2,950 | 59 | 3,009 | 34 | (22) | 12 |
| 3283 | Brookings-Harbor School District 17C | 21,249 | (32,564) | - | - | - | - | - | - | - | 15,082 | 44 | 15,126 | 175 | (16) | 159 |
| 3288 | Central Curry School District 1 | 6,010 | (9,346) | - | - | - | 53 | 53 | - | - | 4,329 | - | 4,329 | 50 | 19 | 69 |
| 3291 | Bend-La Pine Public Schools | 240,400 | (363,209) | - | - | - | - | - | - | - | 168,218 | 2,963 | 171,181 | 1,950 | (1,098) | 852 |
| 3296 | Sisters School District | 15,501 | (23,755) | - | - | - | - | - | - | - | 11,001 | 34 | 11,035 | 128 | (12) | 116 |
| 3307 | Oakland School District | 6,975 | (10,810) | - | - | - | 43 | 43 | - | - | 5,006 | - | 5,006 | 58 | 16 | 74 |
| 3310 | Roseburg Public Schools | 76,899 | (112,441) | - | - | - | - | - | - | - | 52,076 | 2,725 | 54,801 | 604 | (1,009) | (405) |
| 3316 | Glide School District 12 | 9,891 | (15,214) | - | - | - | 6 | 6 | - | - | 7,046 | - | 7,046 | 82 | 2 | 84 |
| 3318 | Days Creek School District 15 | 2,962 | (4,597) | - | - | - | 21 | 21 | - | - | 2,129 | - | 2,129 | 25 | 8 | 33 |
| 3319 | South Umpqua School District | 17,868 | (26,944) | - | - | - | - | - | - | - | 12,479 | 244 | 12,723 | 145 | (91) | 54 |
| 3320 | Camas Valley School District 21 | 3,167 | (4,784) | - | - | - | - | - | - | - | 2,216 | 39 | 2,255 | 26 | (15) | 11 |
| 3321 | North Douglas School District 22 | 4,676 | (6,479) | - | - | - | - | - | - | - | 3,001 | 336 | 3,337 | 35 | (124) | (89) |
| 3324 | Yoncalla School District 32 | 3,826 | (5,133) | - | - | - | - | - | - | - | 2,378 | 355 | 2,733 | 28 | (131) | (103) |
| 3325 | Elkton School District 34 | 3,277 | (4,927) | - | - | - | - | - | - | - | 2,282 | 52 | 2,334 | 26 | (19) | 7 |
| 3335 | Riddle School District | 5,556 | (8,188) | - | - | - | - | - | - | - | 3,792 | 166 | 3,958 | 44 | (62) | (18) |
| 3338 | Glendale 77 | 4,190 | (6,198) | - | - | - | - | - | - | - | 2,871 | 115 | 2,986 | 33 | (42) | (9) |
| 3349 | Winston-Dillard Schools | 15,881 | (22,593) | - | - | - | - | - | - | - | 10,464 | 861 | 11,325 | 121 | (319) | (198) |
| 3353 | Sutherlin School District 130 | 18,904 | (29,084) | - | - | - | 15 | 15 | - | - | 13,470 | - | 13,470 | 156 | 6 | 162 |
| 3361 | Arlington Public Schools | 2,752 | (4,316) | - | - | - | 41 | 41 | - | - | 1,999 | - | 1,999 | 23 | 15 | 38 |
| 3364 | Condon Admin School District 25J | 1,930 | (2,985) | - | - | - | 9 | 9 | - | - | 1,382 | - | 1,382 | 16 | 3 | 19 |
| 3370 | Prairie City School District 4 | 2,515 | (3,538) | - | - | - | - | - | - | - | 1,639 | 155 | 1,794 | 19 | (58) | (39) |
| 3372 | Monument School District 8 | 1,429 | (2,140) | - | - | - | - | - | - | - | 991 | 26 | 1,017 | 11 | (10) | 1 |
| 3375 | Dayville School District 16J | 1,623 | (2,200) | - | - | - | - | - | - | - | 1,019 | 139 | 1,158 | 12 | (52) | (40) |
| 3376 | Long Creek Schools | 1,017 | (1,649) | - | - | - | 41 | 41 | - | - | 764 | - | 764 | 9 | 15 | 24 |
| 3394 | Crane Elementary School | 688 | (1,177) | - | - | - | 57 | 57 | - | - | 545 | - | 545 | 6 | 21 | 27 |
| 3395 | Pine Creek School | 82 | (147) | - | - | - | 10 | 10 | - | - | 68 | - | 68 | 1 | 4 | 5 |
| 3396 | Diamond School District 7 | 309 | (166) | - | - | - | - | - | - | - | 77 | 147 | 224 | 1 | (54) | (53) |
| 3397 | Suntex School District | 300 | (369) | - | - | - | - | - | - | - | 171 | 43 | 214 | 2 | (16) | (14) |
| 3398 | Drewsey School | 72 | (181) | - | - | - | 34 | 34 | - | - | 84 | - | 84 | 1 | 12 | 13 |
| 3399 | Frenchglen School District | 287 | (424) | - | - | - | - | - | - | - | 197 | 8 | 205 | 2 | (3) | (1) |
| 3405 | Fields-Trout Creek 33 | 299 | (521) | - | - | - | 29 | 29 | - | - | 241 | - | 241 | 3 | 11 | 14 |
| 3407 | Crane Union High School | 1,454 | (2,388) | - | - | - | 73 | 73 | - | - | 1,106 | - | 1,106 | 13 | 27 | 40 |
| 3409 | Hood River County School District | 61,753 | (92,663) | - | - | - | - | - | - | - | 42,916 | 1,064 | 43,980 | 497 | (394) | 103 |
| 3414 | City of Phoenix School District | 32,488 | (47,893) | - | - | - | - | - | - | - | 22,181 | 966 | 23,147 | 257 | (358) | (101) |
| 3415 | Ashland Public Schools | 40,418 | (59,481) | - | - | - | - | - | - | - | 27,548 | 1,251 | 28,799 | 319 | (463) | (144) |
| 3416 | Central Point School District 6 | 57,775 | (88,541) | - | - | - | - | - | - | - | 41,007 | 118 | 41,125 | 475 | (44) | 431 |
| 3417 | Eagle Point School District 9 | 50,696 | (76,148) | - | - | - | - | - | - | - | 35,267 | 837 | 36,104 | 409 | (310) | 99 |
| 3424 | Rogue River School District | 9,795 | (16,043) | - | - | - | 470 | 470 | - | - | 7,430 | - | 7,430 | 86 | 174 | 260 |
| 3432 | Prospect School District | 3,124 | (4,979) | - | - | - | 84 | 84 | - | - | 2,306 | - | 2,306 | 27 | 31 | 58 |
| 3439 | Butte Falls School District | 3,102 | (4,714) | - | - | - | - | - | - | - | 2,183 | 26 | 2,209 | 16 | (9) | 16 |
| 3440 | Pinehurst School | 283 | (469) | - | - | - | 16 | 16 | - | - | 217 | - | 217 | 3 | 6 | 9 |
| 3445 | Culver School District 4 | 10,362 | (14,704) | - | - | - | - | - | - | - | 6,810 | 579 | 7,389 | 79 | (215) | (136) |
| 3446 | Ashwood School | 86 | (126) | - | - | - | - | - | - | - | 58 | 3 | 61 | 1 | (1) | - |
| 3447 | Madras School District | 47,645 | (72,166) | - | - | - | - | - | - | - | 33,423 | 501 | 33,924 | 387 | (186) | 201 |
| 3451 | Black Butte School District | 441 | (587) | - | - | - | - | - | - | - | 272 | 43 | 315 | 3 | (16) | (13) |
| 3454 | Grants Pass School District | 92,163 | (138,569) | - | - | - | - | - | - | - | 64,178 | 1,457 | 65,635 | 744 | (539) | 205 |
| 3456 | Klamath County School District | 85,709 | (131,888) | - | - | - | 80 | 80 | - | - | 61,083 | - | 61,083 | 708 | 30 | 738 |
| 3457 | Klamath Falls City Schools | 47,269 | (69,167) | - | - | - | - | - | - | - | 32,034 | 1,651 | 33,685 | 371 | (611) | (240) |
| 3461 | Lake County School District 7 | 11,478 | (16,584) | - | - | - | - | - | - | - | 7,681 | 501 | 8,182 | 89 | (185) | (96) |
| 3462 | Paisley School District | 1,999 | (3,403) | - | - | - | 157 | 157 | - | - | 1,576 | - | 1,576 | 18 | 58 | 76 |
| 3463 | North Lake School District 14 | 3,497 | (5,224) | - | - | - | - | - | - | - | 2,420 | 72 | 2,492 | 28 | (26) | 2 |
| 3464 | Plush School District | 261 | (390) | - | - | - | - | - | - | - | 180 | 6 | 186 | 2 | (2) | - |
| 3465 | Adel School District 21 | 251 | (360) | - | - | - | - | - | - | - | 167 | 12 | 179 | 2 | (5) | (3) |

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Year Ended June 30, 2017

Deferred Outflows of Resources

Deferred Inflows of Resources

OPEB Expense

| Employer Number | Employer Name | Net OPEB Liability / (Asset) | | Differences Between Expected and Actual Experience | Changes in Assumptions | 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 | Difference Between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Net Amortization of Deferred Amounts | | |
|-----------------|------------------------------------|------------------------------|---------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|--------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|-------------------------------------|------------------------------------------|----------------------------|-------------------------------|
| | | June 30, 2016 | June 30, 2017 | | | | | | | | | | | Proportionate Share of Plan OPEB Expense | From Changes in Proportion | Total OPEB Expense / (Credit) |
| 3470 | Pleasant Hill School District | 11,634 | (17,197) | - | - | - | - | - | - | - | 7,965 | 324 | 8,289 | 92 | (120) | (28) |
| 3473 | Eugene School District 4J | 251,450 | (374,185) | - | - | - | - | - | - | - | 173,302 | 5,815 | 179,117 | 2,009 | (2,154) | (145) |
| 3487 | Springfield School District 19 | 150,915 | (251,096) | - | - | - | 9,101 | 9,101 | - | - | 116,293 | - | 116,293 | 1,348 | 3,371 | 4,719 |
| 3494 | Fern Ridge School District | 17,137 | (24,657) | - | - | - | - | - | - | - | 11,420 | 798 | 12,218 | 132 | (295) | (163) |
| 3498 | Mapleton School District | 3,641 | (5,166) | - | - | - | - | - | - | - | 2,393 | 204 | 2,597 | 28 | (75) | (47) |
| 3502 | Creswell School District 40 | 16,880 | (24,534) | - | - | - | - | - | - | - | 11,363 | 668 | 12,031 | 132 | (247) | (115) |
| 3506 | South Lane School District | 44,295 | (63,883) | - | - | - | - | - | - | - | 29,587 | 1,990 | 31,577 | 343 | (737) | (394) |
| 3510 | Bethel School District | 79,354 | (117,105) | - | - | - | - | - | - | - | 54,237 | 2,302 | 56,539 | 629 | (852) | (223) |
| 3517 | Crow-Applegate-Lorane District 66 | 5,051 | (7,811) | - | - | - | 23 | 23 | - | - | 3,618 | - | 3,618 | 42 | 8 | 50 |
| 3519 | McKenzie School District | 4,471 | (5,980) | - | - | - | - | - | - | - | 2,770 | 423 | 3,193 | 32 | (157) | (125) |
| 3520 | Junction City School District 69 | 20,767 | (32,162) | - | - | - | 117 | 117 | - | - | 14,896 | - | 14,896 | 173 | 44 | 217 |
| 3522 | Lowell School District | 4,314 | (7,067) | - | - | - | 207 | 207 | - | - | 3,273 | - | 3,273 | 38 | 77 | 115 |
| 3524 | Oakridge School District | 7,967 | (11,866) | - | - | - | - | - | - | - | 5,496 | 180 | 5,676 | 64 | (66) | (2) |
| 3527 | Marcola School District 79 | 3,589 | (5,623) | - | - | - | 51 | 51 | - | - | 2,604 | - | 2,604 | 30 | 19 | 49 |
| 3533 | Triangle Lake Schools | 4,207 | (6,170) | - | - | - | - | - | - | - | 2,858 | 140 | 2,998 | 33 | (52) | (19) |
| 3537 | Siuslaw School District 97J | 20,149 | (30,452) | - | - | - | - | - | - | - | 14,104 | 244 | 14,348 | 163 | (90) | 73 |
| 3579 | Lincoln County School District | 60,532 | (92,146) | - | - | - | - | - | - | - | 42,677 | 418 | 43,095 | 495 | (155) | 340 |
| 3615 | Central Linn School District 55C | 9,987 | (15,022) | - | - | - | - | - | - | - | 6,957 | 155 | 7,112 | 81 | (58) | 23 |
| 3618 | Sweet Home School District 55 | 29,902 | (44,310) | - | - | - | - | - | - | - | 20,522 | 780 | 21,302 | 238 | (289) | (51) |
| 3647 | Scio School District 95C | 8,139 | (14,759) | - | - | - | 1,069 | 1,069 | - | - | 6,835 | - | 6,835 | 79 | 396 | 475 |
| 3665 | Santiam Canyon School District | 7,463 | (11,858) | - | - | - | 185 | 185 | - | - | 5,492 | - | 5,492 | 64 | 68 | 132 |
| 3684 | Ontario School District 8C | 36,021 | (52,595) | - | - | - | - | - | - | - | 24,359 | 1,312 | 25,671 | 282 | (486) | (204) |
| 3687 | Juntura Grade School | 231 | (282) | - | - | - | - | - | - | - | 131 | 34 | 165 | 2 | (13) | (11) |
| 3694 | Nyssa School District 26 | 16,393 | (24,906) | - | - | - | - | - | - | - | 11,535 | 136 | 11,671 | 134 | (50) | 84 |
| 3696 | Annex Elementary School | 676 | (1,170) | - | - | - | 62 | 62 | - | - | 542 | - | 542 | 6 | 23 | 29 |
| 3707 | Adrian School District 61 | 4,376 | (6,823) | - | - | - | 47 | 47 | - | - | 3,160 | 37 | 3,197 | 37 | 17 | 54 |
| 3709 | Harper School District 66 | 2,014 | (3,428) | - | - | - | 158 | 158 | - | - | 1,588 | - | 1,588 | 18 | 59 | 77 |
| 3712 | W W Jones School | 257 | (401) | - | - | - | 3 | 3 | - | - | 186 | - | 186 | 2 | 1 | 3 |
| 3729 | Jefferson School District 14CJ | 13,363 | (20,451) | - | - | - | - | - | - | - | 9,472 | 40 | 9,512 | 110 | (15) | 95 |
| 3730 | North Marion School District 15 | 28,237 | (40,243) | - | - | - | - | - | - | - | 18,639 | 1,497 | 20,136 | 216 | (554) | (338) |
| 3735 | Salem-Keizer Public Schools | 638,414 | (968,900) | - | - | - | - | - | - | - | 448,740 | 5,804 | 454,544 | 5,202 | (2,150) | 3,052 |
| 3750 | St Paul School District | 4,043 | (6,863) | - | - | - | 308 | 308 | - | - | 3,178 | - | 3,178 | 37 | 114 | 151 |
| 3780 | Mt Angel School District 91 | 11,871 | (17,020) | - | - | - | - | - | - | - | 7,883 | 581 | 8,464 | 91 | (215) | (124) |
| 3786 | Woodburn School District | 86,080 | (125,266) | - | - | - | - | - | - | - | 58,016 | 3,334 | 61,350 | 673 | (1,235) | (562) |
| 3809 | Morrow County Schools | 30,343 | (46,495) | - | - | - | - | - | - | - | 21,534 | 65 | 21,599 | 250 | (24) | 226 |
| 3818 | Portland Public Schools | 891,938 | (1,320,639) | - | - | - | - | - | - | - | 611,646 | 23,791 | 635,437 | 7,090 | (8,811) | (1,721) |
| 3820 | Parkrose School District | 46,807 | (68,465) | - | - | - | - | - | - | - | 31,709 | 1,647 | 33,356 | 368 | (610) | (242) |
| 3824 | Reynolds School District | 184,566 | (260,793) | - | - | - | - | - | - | - | 120,785 | 10,850 | 131,635 | 1,400 | (4,019) | (2,619) |
| 3842 | Corbett School District 39 | 15,661 | (23,369) | - | - | - | - | - | - | - | 10,823 | 332 | 11,155 | 125 | (123) | 2 |
| 3843 | David Douglas School District | 202,779 | (304,415) | - | - | - | - | - | - | - | 140,988 | 3,428 | 144,416 | 1,634 | (1,269) | 365 |
| 3847 | Riverdale School | 12,132 | (18,690) | - | - | - | 22 | 22 | - | - | 8,656 | - | 8,656 | 100 | 8 | 108 |
| 3850 | Dallas School District | 40,912 | (62,055) | - | - | - | - | - | - | - | 28,740 | 389 | 29,129 | 333 | (144) | 189 |
| 3859 | Central School District 13J | 45,021 | (68,469) | - | - | - | - | - | - | - | 31,711 | 342 | 32,053 | 368 | (126) | 242 |
| 3865 | Perrydale School District 21 | 4,035 | (6,111) | - | - | - | - | - | - | - | 2,830 | 43 | 2,873 | 33 | (16) | 17 |
| 3887 | Falls City School District | 2,862 | (4,325) | - | - | - | - | - | - | - | 2,003 | 35 | 2,038 | 23 | (13) | 10 |
| 3902 | Tillamook Public Schools | 27,291 | (42,013) | - | - | - | 34 | 34 | - | - | 19,458 | - | 19,458 | 226 | 13 | 239 |
| 3920 | Neah-Kah-Nie School District | 15,629 | (22,587) | - | - | - | - | - | - | - | 10,461 | 679 | 11,140 | 121 | (252) | (131) |
| 3927 | Echo School District | 4,516 | (6,911) | - | - | - | - | - | - | - | 3,201 | 14 | 3,215 | 37 | (5) | 32 |
| 3928 | Umatilla School District 6R | 16,641 | (23,774) | - | - | - | - | - | - | - | 11,011 | 855 | 11,866 | 128 | (316) | (188) |
| 3931 | Pendleton School District 16R | 44,192 | (67,354) | - | - | - | - | - | - | - | 31,194 | 266 | 31,460 | 362 | (99) | 263 |
| 3935 | Athens-Weston School District 29Rj | 8,790 | (11,881) | - | - | - | - | - | - | - | 5,503 | 773 | 6,276 | 64 | (286) | (222) |
| 3942 | Stanfield School District | 6,565 | (10,288) | - | - | - | 95 | 95 | - | - | 4,765 | - | 4,765 | 55 | 35 | 90 |
| 3944 | Ukiah School | 1,069 | (1,590) | - | - | - | - | - | - | - | 736 | 25 | 761 | 9 | (9) | - |
| 3957 | Helix School District | 2,502 | (3,796) | - | - | - | - | - | - | - | 1,758 | 23 | 1,781 | 20 | (9) | 11 |
| 3958 | Pilot Rock School District 2R | 5,133 | (7,485) | - | - | - | - | - | - | - | 3,467 | 192 | 3,659 | 40 | (71) | (31) |
| 3965 | La Grande Public Schools | 26,046 | (40,550) | - | - | - | 248 | 248 | - | - | 18,781 | - | 18,781 | 218 | 92 | 310 |
| 3966 | Union County School District | 4,569 | (7,125) | - | - | - | 50 | 50 | - | - | 3,300 | - | 3,300 | 38 | 18 | 56 |
| 3967 | North Powder School District | 3,363 | (5,712) | - | - | - | 258 | 258 | - | - | 2,645 | - | 2,645 | 31 | 95 | 126 |
| 3969 | Intiller School District | 4,888 | (7,016) | - | - | - | - | - | - | - | 3,249 | 236 | 3,485 | 38 | (88) | (50) |
| 3970 | Cove School District | 4,170 | (6,021) | - | - | - | - | - | - | - | 2,789 | 183 | 2,972 | 32 | (68) | (36) |
| 3973 | Elgin School District 23 | 5,603 | (7,360) | - | - | - | - | - | - | - | 3,409 | 594 | 4,003 | 40 | (220) | (180) |
| 3986 | Joseph School District 6 | 4,252 | (6,571) | - | - | - | 17 | 17 | - | - | 3,043 | - | 3,043 | 35 | 6 | 41 |
| 3990 | Wallowa School | 3,780 | (4,783) | - | - | - | - | - | - | - | 2,215 | 487 | 2,702 | 26 | (180) | (154) |
| 3993 | Enterprise School District 21 | 5,163 | (7,639) | - | - | - | - | - | - | - | 3,538 | 141 | 3,679 | 41 | (52) | (11) |
| 4003 | Troy School District 54 | 130 | (192) | - | - | - | - | - | - | - | 89 | 4 | 93 | 1 | (1) | - |
| 4012 | Dufur Schools | 4,704 | (7,379) | - | - | - | 72 | 72 | - | - | 3,418 | - | 3,418 | 40 | 26 | 66 |
| 4034 | Gaston Public Schools | 8,299 | (12,386) | - | - | - | - | - | - | - | 5,736 | 175 | 5,911 | 66 | (65) | 1 |
| 4035 | Banks School District | 12,989 | (18,607) | - | - | - | - | - | - | - | 8,618 | 643 | 9,261 | 100 | (238) | (138) |
| 4062 | Beaverton School District | 648,737 | (1,017,705) | - | - | - | 9,837 | 9,837 | - | - | 471,344 | - | 471,344 | 5,464 | 3,644 | 9,108 |
| 4109 | Spray School District 1 | 1,465 | (1,390) | - | - | - | - | - | - | - | 644 | 409 | 1,053 | 7 | (151) | (144) |
| 4114 | Fossil School District 21J | 3,506 | (5,691) | - | - | - | 144 | 144 | - | - | 2,636 | - | 2,636 | 31 | 53 | 84 |
| 4135 | Newberg School District 29Jt | 77,772 | (117,464) | - | - | - | - | - | - | - | 54,403 | 976 | 55,379 | 631 | (362) | 269 |

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Year Ended June 30, 2017

Deferred Outflows of Resources

Deferred Inflows of Resources

OPEB Expense

| Employer Number | Employer Name | Net OPEB Liability / (Asset) June 30, 2016 | Net OPEB Liability / (Asset) June 30, 2017 | Differences Between Expected and Actual | | Difference Between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences Between Expected and Actual | | Difference Between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Net Amortization of Deferred Amounts From Changes in | | |
|-----------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------------|-----------------------------------------|-------------|-------------------------------------------------------------|--------------------------------|--------------------------------------|-----------------------------------------|-------------|-------------------------------------------------------------|--------------------------------|-------------------------------------|------------------------------------------------------|------------|-------------------------------|
| | | | | Experience | Assumptions | | | | Experience | Assumptions | | | | Plan OPEB Expense | Proportion | Total OPEB Expense / (Credit) |
| 4142 | McMinnville Schools | 90,171 | (135,460) | - | - | - | - | - | - | - | 62,737 | 1,480 | 64,217 | 727 | (548) | 179 |
| 4144 | Sheridan School District 48J | 11,136 | (16,684) | - | - | - | - | - | - | - | 7,727 | 204 | 7,931 | 90 | (76) | 14 |
| 4166 | Yamhill-Carlton School District 1 | 13,713 | (19,583) | - | - | - | - | - | - | - | 9,070 | 709 | 9,779 | 105 | (262) | (157) |
| 4219 | Grant County Education Service District | 1,821 | (2,509) | - | - | - | - | - | - | - | 1,162 | 138 | 1,300 | 13 | (51) | (38) |
| 4220 | Jefferson County Education Service District | 2,726 | (3,840) | - | - | - | - | - | - | - | 1,779 | 166 | 1,945 | 21 | (61) | (40) |
| 4223 | InterMountain Education Service District | 25,384 | (38,857) | - | - | - | - | - | - | - | 17,996 | 73 | 18,069 | 209 | (27) | 182 |
| 4224 | Wallowa County Region 18 | 2,520 | (4,159) | - | - | - | 136 | 136 | - | - | 1,926 | - | 1,926 | 22 | 50 | 72 |
| 4226 | North Central Education Service District | 1,656 | (2,688) | - | - | - | 58 | 58 | - | - | 1,236 | - | 1,236 | 14 | 22 | 36 |
| 4232 | South Coast Education Service District Region 7 | 12,603 | (17,969) | - | - | - | - | - | - | - | 8,322 | 664 | 8,986 | 96 | (246) | (150) |
| 4237 | Douglas Education Service District | 24,783 | (38,919) | - | - | - | 396 | 396 | - | - | 18,025 | - | 18,025 | 209 | 146 | 355 |
| 4238 | Multnomah Education Service District | 54,340 | (85,210) | - | - | - | 806 | 806 | - | - | 39,464 | - | 39,464 | 457 | 299 | 756 |
| 4252 | High Desert Education Service District | 30,418 | (45,761) | - | - | - | - | - | - | - | 21,194 | 468 | 21,662 | 246 | (173) | 73 |
| 4254 | Willamette Education Service District | 42,194 | (63,111) | - | - | - | - | - | - | - | 29,230 | 823 | 30,053 | 339 | (305) | 34 |
| 4258 | Hermiston School District 8R | 62,900 | (97,088) | - | - | - | 201 | 201 | - | - | 44,966 | - | 44,966 | 521 | 74 | 595 |
| 4259 | Clackamas Education Service District | 39,545 | (57,564) | - | - | - | - | - | - | - | 26,660 | 1,524 | 28,184 | 309 | (564) | (255) |
| 4260 | Greater Albany School District 8J | 127,071 | (195,035) | - | - | - | - | - | - | - | 90,329 | 119 | 90,448 | 1,047 | (44) | 1,003 |
| 4268 | Lake Oswego School District | 97,099 | (160,170) | - | - | - | 5,198 | 5,198 | - | - | 74,182 | - | 74,182 | 860 | 1,925 | 2,785 |
| 4270 | Silver Falls School District | 52,054 | (77,318) | - | - | - | - | - | - | - | 35,809 | 1,272 | 37,081 | 415 | (471) | (56) |
| 4271 | Malheur Education Service District Region 14 | 5,250 | (8,625) | - | - | - | 264 | 264 | - | - | 3,995 | - | 3,995 | 46 | 98 | 144 |
| 4272 | Linn-Benton-Lincoln Education Service District | 32,029 | (48,689) | - | - | - | - | - | - | - | 22,550 | 253 | 22,803 | 261 | (94) | 167 |
| 4273 | Double O School District | 127 | (181) | - | - | - | - | - | - | - | 84 | 7 | 91 | 1 | (3) | (2) |
| 4276 | Lane County Education Service District | 20,175 | (31,995) | - | - | - | 470 | 470 | - | - | 14,818 | - | 14,818 | 172 | 174 | 346 |
| 4277 | Mitchell School | 1,559 | (2,118) | - | - | - | - | - | - | - | 981 | 132 | 1,113 | 11 | (49) | (38) |
| 4279 | St Helens School District 502 | 42,223 | (63,550) | - | - | - | - | - | - | - | 29,433 | 636 | 30,069 | 341 | (235) | 106 |
| 4280 | Northwest Regional Education Service District | 67,587 | (106,738) | - | - | - | 1,362 | 1,362 | - | - | 49,435 | - | 49,435 | 573 | 505 | 1,078 |
| 4286 | Southern Oregon Education Service District | 28,952 | (47,280) | - | - | - | 1,323 | 1,323 | - | - | 21,898 | - | 21,898 | 254 | 490 | 744 |
| 4288 | Medford School District 549C | 166,710 | (249,428) | - | - | - | - | - | - | - | 115,521 | 3,217 | 118,738 | 1,339 | (1,191) | 148 |
| 4291 | Dayton Public Schools | 14,438 | (20,736) | - | - | - | - | - | - | - | 9,604 | 690 | 10,294 | 111 | (255) | (144) |
| 4293 | Lake County Education Service District | 1,361 | (2,050) | - | - | - | - | - | - | - | 949 | 20 | 969 | 11 | (7) | 4 |
| 4294 | Harney Education Service District Region XVII | 2,961 | (4,307) | - | - | - | - | - | - | - | 1,995 | 115 | 2,110 | 23 | (43) | (20) |
| 4295 | Wasco County Education Service District | 4,075 | (6,362) | - | - | - | 47 | 47 | - | - | 2,947 | - | 2,947 | 34 | 18 | 52 |
| 4306 | Amity School District | 11,235 | (16,084) | - | - | - | - | - | - | - | 7,449 | 562 | 8,011 | 86 | (208) | (122) |
| 4309 | Scappoose School District | 28,446 | (42,150) | - | - | - | - | - | - | - | 19,522 | 744 | 20,266 | 226 | (275) | (49) |
| 4311 | Redmond School District 2J | 95,165 | (140,862) | - | - | - | - | - | - | - | 65,239 | 2,559 | 67,798 | 756 | (948) | (192) |
| 4312 | Reedsport School District | 7,344 | (11,306) | - | - | - | 9 | 9 | - | - | 5,236 | - | 5,236 | 61 | 4 | 65 |
| 4313 | Forest Grove School District | 90,827 | (136,875) | - | - | - | - | - | - | - | 63,393 | 1,287 | 64,680 | 735 | (476) | 259 |
| 4314 | Willamina School District 30J | 11,615 | (17,736) | - | - | - | - | - | - | - | 8,214 | 54 | 8,268 | 95 | (20) | 75 |
| 4315 | John Day School District | 10,320 | (14,262) | - | - | - | - | - | - | - | 6,605 | 759 | 7,364 | 77 | (281) | (204) |
| 4316 | Tigard-Tualatin School District 23J | 179,753 | (273,233) | - | - | - | - | - | - | - | 126,546 | 1,431 | 127,977 | 1,467 | (530) | 937 |
| 4317 | Sherwood School District 88J | 69,517 | (104,892) | - | - | - | - | - | - | - | 48,580 | 922 | 49,502 | 563 | (342) | 221 |
| 4320 | Rainier School District 13 | 12,840 | (19,035) | - | - | - | - | - | - | - | 8,816 | 331 | 9,147 | 102 | (122) | (20) |
| 4321 | North Clackamas School District 12 | 246,455 | (383,355) | - | - | - | 2,184 | 2,184 | - | - | 177,548 | - | 177,548 | 2,058 | 809 | 2,867 |
| 4323 | Estacada School District 108 | 25,913 | (38,842) | - | - | - | - | - | - | - | 17,989 | 466 | 18,455 | 209 | (173) | 36 |
| 4324 | Centennial School District 28 | 99,977 | (148,376) | - | - | - | - | - | - | - | 68,719 | 2,502 | 71,221 | 797 | (927) | (130) |
| 4326 | Harney County School District 3 | 11,827 | (18,008) | - | - | - | - | - | - | - | 8,340 | 80 | 8,420 | 97 | (29) | 68 |
| 4327 | Jordan Valley School District 3 | 1,222 | (2,164) | - | - | - | 136 | 136 | - | - | 1,002 | - | 1,002 | 12 | 50 | 62 |
| 4329 | Gervais School District 1 | 15,976 | (23,438) | - | - | - | - | - | - | - | 10,855 | 529 | 11,384 | 126 | (196) | (70) |
| 4330 | Vale School District 84 | 14,658 | (21,441) | - | - | - | - | - | - | - | 9,930 | 516 | 10,446 | 115 | (191) | (76) |
| 4331 | Molalla River School District | 32,232 | (49,188) | - | - | - | - | - | - | - | 22,781 | 165 | 22,946 | 264 | (61) | 203 |
| 4332 | Gresham-Barlow School District 10 | 162,288 | (240,165) | - | - | - | - | - | - | - | 111,231 | 4,389 | 115,620 | 1,289 | (1,625) | (336) |
| 4333 | Canby School District | 67,122 | (104,175) | - | - | - | 485 | 485 | - | - | 48,248 | - | 48,248 | 559 | 179 | 738 |
| 4334 | Cascade School District 5 | 29,961 | (44,937) | - | - | - | - | - | - | - | 20,812 | 525 | 21,337 | 241 | (195) | 46 |
| 4335 | Milton-Freewater Unified School District 7 | 22,685 | (34,009) | - | - | - | - | - | - | - | 15,751 | 405 | 16,156 | 183 | (150) | 33 |
| 4336 | Nestucca Valley School District 101 | 8,655 | (12,063) | - | - | - | - | - | - | - | 5,587 | 587 | 6,174 | 65 | (218) | (153) |
| 4337 | Sherman County School District | 4,037 | (4,860) | - | - | - | - | - | - | - | 2,251 | 639 | 2,890 | 26 | (236) | (210) |
| 4338 | Three Rivers U J School District | 59,731 | (101,349) | - | - | - | 4,536 | 4,536 | - | - | 46,939 | - | 46,939 | 544 | 1,680 | 2,224 |
| 4339 | Lebanon Community School District | 50,354 | (78,459) | - | - | - | 510 | 510 | - | - | 36,338 | - | 36,338 | 421 | 189 | 610 |
| 4340 | Morave School District 1J | 6,725 | (9,469) | - | - | - | - | - | - | - | 4,385 | 411 | 4,796 | 51 | (152) | (101) |
| 4341 | Hillsboro School District 1J | 327,825 | (491,786) | - | - | - | - | - | - | - | 227,767 | 5,708 | 233,475 | 2,640 | (2,114) | 526 |
| 4342 | North Santiam School District 29J | 30,596 | (44,928) | - | - | - | - | - | - | - | 20,808 | 993 | 21,801 | 241 | (368) | (127) |
| 4343 | Harrisburg School District 7 | 11,964 | (17,068) | - | - | - | - | - | - | - | 7,905 | 626 | 8,531 | 92 | (232) | (140) |
| 4344 | South Wasco County School District 1 | 4,415 | (6,292) | - | - | - | - | - | - | - | 2,914 | 234 | 3,148 | 34 | (87) | (53) |
| 4345 | Oregon Trail School District 46 | 55,044 | (86,278) | - | - | - | 801 | 801 | - | - | 39,959 | - | 39,959 | 463 | 296 | 759 |
| 4346 | Knappa School District 4 | 7,124 | (10,613) | - | - | - | - | - | - | - | 4,915 | 159 | 5,074 | 57 | (59) | (2) |
| 4347 | Clatskanie School District 6J | 10,223 | (15,956) | - | - | - | 117 | 117 | - | - | 7,390 | - | 7,390 | 86 | 43 | 129 |
| 4348 | Louderes Charter School | 451 | (682) | - | - | - | - | - | - | - | 316 | 6 | 322 | 4 | (2) | 2 |
| 4350 | Ridgeline Montessori | 2,031 | (3,208) | - | - | - | 42 | 42 | - | - | 1,486 | - | 1,486 | 17 | 15 | 32 |
| 4351 | The Village School | 477 | (752) | - | - | - | 9 | 9 | - | - | 348 | - | 348 | 4 | 3 | 7 |
| 4352 | Armadillo Technical Institute | 1,236 | (1,357) | - | - | - | - | - | - | - | 628 | 258 | 886 | 7 | (96) | (89) |
| 4354 | Opal Charter School | 895 | (791) | - | - | - | - | - | - | - | 366 | 277 | 643 | 4 | (103) | (99) |
| 4355 | Three Rivers Charter School | 1,658 | (2,880) | - | - | - | 158 | 158 | - | - | 1,334 | - | 1,334 | 15 | 58 | 73 |
| 4360 | Luckiamute Valley Charter School | 2,186 | (3,146) | - | - | - | - | - | - | - | 1,457 | 101 | 1,558 | 17 | (38) | (21) |

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Year Ended June 30, 2017

Deferred Outflows of Resources

Deferred Inflows of Resources

OPEB Expense

| Employer Number | Employer Name | Net OPEB Liability / (Asset) June 30, 2016 | Net OPEB Liability / (Asset) June 30, 2017 | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|-----------------|--------------------------------------------|-----------------------------------------------|-----------------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|--------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|-------------------------------------|------------------------------------------|-----------------------------------------------------------------|-------------------------------|
| | | | | Differences Between Expected and Actual Experience | Changes in Assumptions | 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 | Difference Between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total OPEB Expense / (Credit) |
| 4362 | Kings Valley Charter School | 127 | (178) | - | - | - | - | - | 82 | 8 | 90 | 1 | (3) | (2) | | |
| 4363 | Multisensory Learning Academy | 3,433 | (5,860) | - | - | - | 277 | 277 | 2,714 | - | 2,714 | 31 | 103 | 134 | | |
| 4365 | Mitch Charter School | 1,916 | (3,190) | - | - | - | 116 | 116 | 1,477 | - | 1,477 | 17 | 43 | 60 | | |
| 4366 | Sand Ridge Charter School | 2,509 | (3,906) | - | - | - | 23 | 23 | 1,809 | - | 1,809 | 21 | 9 | 30 | | |
| 4367 | Arthur Academy Charter School | 7,833 | (11,255) | - | - | - | - | - | 5,213 | 371 | 5,584 | 60 | (138) | (78) | | |
| 4369 | Trillium Charter School | 2,937 | (4,444) | - | - | - | - | - | 2,058 | 33 | 2,091 | 24 | (12) | 12 | | |
| 4370 | Howard Street Charter School, Inc. | 816 | (1,338) | - | - | - | 39 | 39 | 620 | - | 620 | 7 | 15 | 22 | | |
| 4371 | The Lighthouse School | 1,777 | (2,766) | - | - | - | 17 | 17 | 1,281 | - | 1,281 | 15 | 6 | 21 | | |
| 4373 | Sheridan Japanese School Foundation | 715 | (1,203) | - | - | - | 50 | 50 | 557 | - | 557 | 6 | 18 | 24 | | |
| 4374 | Ione School District | 3,840 | (5,529) | - | - | - | - | - | 2,561 | 177 | 2,738 | 30 | (66) | (36) | | |
| 4375 | Eddyville Charter School | 1,819 | (3,212) | - | - | - | 198 | 198 | 1,487 | - | 1,487 | 17 | 73 | 90 | | |
| 4376 | Four Rivers Community School | 2,570 | (4,068) | - | - | - | 56 | 56 | 1,884 | - | 1,884 | 22 | 21 | 43 | | |
| 4378 | Mosier Community School | 1,453 | (3,314) | - | - | - | 513 | 513 | 1,535 | - | 1,535 | 18 | 190 | 208 | | |
| 4379 | Siletz Valley School | 2,040 | (3,116) | - | - | - | - | - | 1,443 | 9 | 1,452 | 17 | (4) | 13 | | |
| 4380 | The Emerson School | 1,065 | (1,635) | - | - | - | - | - | 757 | 1 | 758 | 9 | - | 9 | | |
| 4381 | North Wasco County School District 21 | 40,637 | (56,362) | - | - | - | - | - | 26,104 | 2,892 | 28,996 | 303 | (1,071) | (768) | | |
| 4382 | Self Enhancement Inc | 1,161 | (1,342) | - | - | - | - | - | 622 | 210 | 832 | 7 | (78) | (71) | | |
| 4383 | City View Charter School | 1,662 | (2,282) | - | - | - | - | - | 1,057 | 129 | 1,186 | 12 | (48) | (36) | | |
| 4386 | Nixyaawii Community School | 1,003 | (1,421) | - | - | - | - | - | 658 | 57 | 715 | 8 | (21) | (13) | | |
| 4388 | West Lane Tech | 892 | (1,261) | - | - | - | - | - | 584 | 52 | 636 | 7 | (19) | (12) | | |
| 4390 | Oregon Connections Academy | 18,018 | (29,253) | - | - | - | 742 | 742 | 13,549 | - | 13,549 | 157 | 275 | 432 | | |
| 4392 | Eagleridge High School | 1,689 | (2,539) | - | - | - | - | - | 1,176 | 26 | 1,202 | 14 | (10) | 4 | | |
| 4393 | Cascade Heights Public Charter School | 1,763 | (2,809) | - | - | - | 47 | 47 | 1,301 | - | 1,301 | 15 | 18 | 33 | | |
| 4395 | Siletz Valley Early College Academy | 780 | (1,116) | - | - | - | - | - | 517 | 39 | 556 | 6 | (15) | (9) | | |
| 4396 | Sweet Home Charter School | 863 | (1,987) | - | - | - | 314 | 314 | 920 | - | 920 | 11 | 116 | 127 | | |
| 4397 | Springwater Environmental Sciences School | 1,638 | (2,575) | - | - | - | 28 | 28 | 1,192 | - | 1,192 | 14 | 10 | 24 | | |
| 4400 | Phoenix School | 1,139 | (1,796) | - | - | - | 22 | 22 | 832 | - | 832 | 10 | 8 | 18 | | |
| 4401 | Ballston Community School | 610 | (1,042) | - | - | - | 50 | 50 | 483 | - | 483 | 6 | 18 | 24 | | |
| 4402 | Sage Community School | 476 | (746) | - | - | - | 7 | 7 | 345 | - | 345 | 4 | 2 | 6 | | |
| 4403 | Portland Village School | 2,869 | (4,444) | - | - | - | 17 | 17 | 2,058 | - | 2,058 | 24 | 6 | 30 | | |
| 4404 | Alliance Charter Academy | 3,777 | (5,615) | - | - | - | - | - | 2,601 | 90 | 2,691 | 30 | (33) | (3) | | |
| 4405 | Forest Grove Community School | 1,727 | (2,714) | - | - | - | 29 | 29 | 1,257 | - | 1,257 | 15 | 11 | 26 | | |
| 4407 | Madrone Trail Public Charter School | 1,839 | (2,255) | - | - | - | - | - | 1,044 | 271 | 1,315 | 12 | (101) | (89) | | |
| 4408 | Muddy Creek Charter School | 887 | (1,280) | - | - | - | - | - | 593 | 39 | 632 | 7 | (15) | (8) | | |
| 4409 | Southwest Charter School | 1,503 | (2,314) | - | - | - | 2 | 2 | 1,072 | - | 1,072 | 12 | 1 | 13 | | |
| 4410 | Ace Academy | 998 | - | - | - | - | - | - | 728 | 728 | 728 | - | (270) | (270) | | |
| 4411 | Sherwood Charter School | 1,686 | (2,454) | - | - | - | - | - | 1,136 | 66 | 1,202 | 13 | (24) | (11) | | |
| 4412 | Estacada Web Academy | 3,744 | (6,013) | - | - | - | 123 | 123 | 2,785 | - | 2,785 | 32 | 45 | 77 | | |
| 4418 | Lewis And Clark Montessori Charter School | 2,566 | (4,862) | - | - | - | 436 | 436 | 2,252 | - | 2,252 | 26 | 162 | 188 | | |
| 4419 | Silvies River Web Academy | 654 | (1,652) | - | - | - | 307 | 307 | 765 | - | 765 | 9 | 114 | 123 | | |
| 4420 | Oregon Virtual Academy | 8,057 | (13,449) | - | - | - | 506 | 506 | 6,229 | - | 6,229 | 72 | 188 | 260 | | |
| 4422 | Redmond Proficiency Academy | 5,824 | (9,559) | - | - | - | 289 | 289 | 4,427 | - | 4,427 | 51 | 107 | 158 | | |
| 4423 | Molalla River Academy | 1,426 | (2,370) | - | - | - | 85 | 85 | 1,098 | - | 1,098 | 13 | 31 | 44 | | |
| 4424 | The Ivy School | 1,779 | (3,091) | - | - | - | 170 | 170 | 1,431 | - | 1,431 | 17 | 63 | 80 | | |
| 4429 | Clackamas Web Academy | 35 | (51) | - | - | - | - | - | 24 | 1 | 25 | - | (1) | (1) | | |
| 4430 | Clackamas Charter Alliance 2 | 202 | (298) | - | - | - | - | - | 138 | 6 | 144 | 2 | (2) | - | | |
| 4432 | Renaissance Public Academy | 647 | (1,099) | - | - | - | 50 | 50 | 509 | - | 509 | 6 | 18 | 24 | | |
| 4433 | Powell Butte Community Charter School | 1,433 | (2,594) | - | - | - | 187 | 187 | 1,202 | - | 1,202 | 14 | 69 | 83 | | |
| 4434 | Logos Public Charter School | 6,413 | (9,586) | - | - | - | - | - | 4,439 | 128 | 4,567 | 51 | (48) | 3 | | |
| 4435 | Sunny Wolf Charter School | 969 | (1,755) | - | - | - | 126 | 126 | 813 | - | 813 | 9 | 46 | 55 | | |
| 4436 | Academy Of Arts & Academics | 1,317 | (2,175) | - | - | - | 72 | 72 | 1,007 | - | 1,007 | 12 | 26 | 38 | | |
| 4437 | Center for Advance Learning | 2,001 | (3,201) | - | - | - | 60 | 60 | 1,482 | - | 1,482 | 17 | 22 | 39 | | |
| 4440 | Sheridan Allprep Academy | 961 | (1,617) | - | - | - | 66 | 66 | 749 | - | 749 | 9 | 25 | 34 | | |
| 4441 | Baker Web Academy | 5,955 | (12,248) | - | - | - | 1,470 | 1,470 | 5,673 | - | 5,673 | 66 | 545 | 611 | | |
| 4443 | Knova Learning Oregon | 2,705 | (3,608) | - | - | - | - | - | 1,671 | 261 | 1,932 | 19 | (97) | (78) | | |
| 4444 | Bennett Pearson Academy, Inc. | 1,087 | (1,554) | - | - | - | - | - | 720 | 55 | 775 | 8 | (21) | (13) | | |
| 4446 | Coburg Community Charter School | 2,195 | (3,493) | - | - | - | 57 | 57 | 1,618 | - | 1,618 | 19 | 21 | 40 | | |
| 4447 | Arco Iris Spanish Immersion Charter School | 1,944 | (3,040) | - | - | - | 25 | 25 | 1,408 | - | 1,408 | 16 | 9 | 25 | | |
| 4448 | Gresham Barlow Web Academy | 3,295 | (4,578) | - | - | - | - | - | 2,120 | 231 | 2,351 | 25 | (60) | (35) | | |
| 4449 | Mosier Middle School | 728 | (2) | - | - | - | - | - | 532 | 1 | 533 | - | (196) | (196) | | |
| 4450 | Sauvie Island Academy | 2,084 | (3,249) | - | - | - | 22 | 22 | 1,505 | - | 1,505 | 17 | 8 | 25 | | |
| 4451 | River's Edge Academy Charter School | 1,345 | (1,834) | - | - | - | - | - | 849 | 111 | 960 | 10 | (41) | (31) | | |
| 4452 | South Columbia Family School | 363 | (649) | - | - | - | 43 | 43 | 301 | - | 301 | 3 | 16 | 19 | | |
| 4453 | Woodland Educational Initiative | 1,061 | (1,481) | - | - | - | - | - | 686 | 72 | 758 | 8 | (26) | (18) | | |
| 4454 | Le Monde Immersion Charter School | 1,799 | (2,938) | - | - | - | 82 | 82 | 1,361 | - | 1,361 | 16 | 30 | 46 | | |
| 4455 | Hope Chinese Charter School | 1,654 | (2,898) | - | - | - | 169 | 169 | 1,342 | - | 1,342 | 16 | 63 | 79 | | |
| 4456 | Insight School of Oregon Charter | 1,633 | (3,261) | - | - | - | 357 | 357 | 1,511 | - | 1,511 | 18 | 132 | 150 | | |
| 4457 | Oregon Virtual Education East | 123 | (258) | - | - | - | 32 | 32 | 119 | - | 119 | 1 | 12 | 13 | | |
| 4458 | Oregon Virtual Education West | 123 | (258) | - | - | - | 32 | 32 | 119 | - | 119 | 1 | 12 | 13 | | |
| 4459 | Crater Lake Charter Academy | 1,392 | (2,471) | - | - | - | 158 | 158 | 1,145 | - | 1,145 | 13 | 58 | 71 | | |
| 4460 | Kairos PDX | 750 | (1,899) | - | - | - | 354 | 354 | 880 | - | 880 | 10 | 131 | 141 | | |
| 4461 | Mountain View Academy | 890 | (150) | - | - | - | - | - | 69 | 578 | 647 | 1 | (214) | (213) | | |

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

| Employer Number | Employer Name | Net OPEB Liability / (Asset) | | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|-------------------------------|-------------------------------------------------------|------------------------------|------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|--------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------------------|-------------------------------------|------------------------------------------|-----------------------------------------------------------------|-------------------------------|
| | | June 30, 2016 | June 30, 2017 | Differences Between Expected and Actual Experience | Changes in Assumptions | 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 | Difference Between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total OPEB Expense / (Credit) |
| 4462 | Bend International School | 1,124 | (2,463) | - | - | - | 349 | 349 | - | - | 1,141 | - | 1,141 | 13 | 129 | 142 |
| 4463 | Dallas Community School-Community Innovation Partners | 581 | (1,262) | - | - | - | 175 | 175 | - | - | 585 | - | 585 | 7 | 65 | 72 |
| 4464 | The Valley School Of Southern Oregon | 415 | (894) | - | - | - | 122 | 122 | - | - | 414 | - | 414 | 5 | 45 | 50 |
| 4465 | Bridge Educational Foundation | - | (540) | - | - | - | 257 | 257 | - | - | 250 | - | 250 | 3 | 95 | 98 |
| Total for all entities | | \$ 27,156,243 | \$ (41,734,080) | \$ - | \$ - | \$ - | \$ 377,739 | \$ 377,741 | \$ - | \$ - | \$ 19,328,886 | \$ 377,739 | \$ 19,706,625 | \$ 224,068 | \$ - | \$ 224,068 |

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Other Postemployment Benefit Plan
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

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 Benefit (OPEB) plan (the 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, 2017, there were 796 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. The plan was closed to new entrants hired on or after August 29, 2003. To be eligible to receive this monthly payment toward the 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, 2017, the inactive RHIA plan participants currently receiving benefits totaled 44,769, and there were 61,208 active and 16,369 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*.

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

Oregon Public Employees Retirement System
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The Schedule of Employer Allocations and the Schedule of OPEB Amounts by Employer (the 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 year ended June 30, 2017 (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 or deferred inflows of resources related to differences between actual employer contributions and the employer's proportionate share of contributions or contributions made by employers after the measurement date.

The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS as of June 30, 2016 and June 30, 2017 (the measurement date). Consistent with GASB Statement No. 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.

Oregon Public Employees Retirement System
Retirement Health Insurance Account
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Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
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Note 3 - Net OPEB Liability/(Asset) and Actuarial Assumptions and Methods

The components of the employers' net OPEB liability/(asset) are as follows:

| Net OPEB Liability/(Asset) | Measurement Date | |
|--------------------------------------|----------------------|------------------------|
| | 6/30/2016 | 6/30/2017 |
| Total OPEB Liability | \$ 464,058,981 | \$ 470,045,522 |
| Fiduciary Net Position | 436,902,738 | 511,779,602 |
| Net OPEB Liability/(Asset) | \$ 27,156,243 | \$ (41,734,080) |
| Plan net position as a percentage of | | |
| Total OPEB Net Liability/(Asset) | 94.2 % | 108.9 % |

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 2014 Experience Study, which reviewed experience for the four-year period ended on December 31, 2014.

| | June 30, 2016 | June 30, 2017 |
|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Valuation date | December 31, 2015 | December 31, 2015 |
| Measurement date | June 30, 2016 | June 30, 2017 |
| Experience Study | 2014, published September 23, 2015 | 2014, published September 23, 2015 |
| Actuarial assumptions: | | |
| Actuarial cost method | Entry Age Normal | Entry Age Normal |
| Inflation rate | 2.50 percent | 2.50 percent |
| Long-term expected rate of return | 7.50 percent | 7.50 percent |
| Discount rate | 7.50 percent | 7.50 percent |
| Projected salary increases | 3.50 percent | 3.50 percent |
| Retiree healthcare participation | Healthy retirees: 38%; Disabled retirees: 20% | Healthy retirees: 38%; Disabled retirees: 20% |
| Healthcare cost trend rate | Not applicable | Not applicable |
| Mortality | <p>Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation.</p> <p>Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.</p> <p>Disabled retirees: Mortality rates are a percentage (70% for males, 95% for females) of the RP-2000 Sex-distinct, generational per Scale BB, disabled mortality table.</p> | <p>Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation.</p> <p>Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.</p> <p>Disabled retirees: Mortality rates are a percentage (70% for males, 95% for females) of the RP-2000 Sex-distinct, generational per Scale BB, disabled mortality table.</p> |

Oregon Public Employees Retirement System
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Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2016 and June 30, 2017 was 7.50 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.

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 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 return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

http://www.oregon.gov/pers/docs/financial_reports/2017_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 market 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 Oregon PERS:

- 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.

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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.

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, 2017, there were:

- Changes in employer proportion since the prior measurement date.
- No difference between expected and actual experience.
- No difference due to changes of assumptions.
- A difference between projected and actual earnings which is being amortized over a closed five-year period. 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 pension expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service life determined as of the beginning of the June 30, 2017 measurement period is 3.7 years.

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.

Note 4 – Subsequent Event

The Board reviews the discount rate in odd-numbered years as part of the Board's adoption of actuarial methods and assumptions. That rate is then adopted in an administrative rule at the time the Board sets the new rate. On July 28, 2017, the PERS Board adopted a 7.20% assumed rate.

The rule specifies that the adopted assumed rate will be effective for PERS transactions with an effective date of January 1, 2018, consistent with this Board's policy decision from 2013 that the assumed rate will be effective January 1 following the Board's adoption of the rate. A January 1 effective date also provides equitable treatment to all members who retire in a year that a change is adopted, no matter which month they retire. The adopted assumed rate will be aligned with the new actuarial equivalency factors (AEFs), which will allow for a clear effective date for all transactions that involve calculations using both the rate and AEF components.