

Oregon Public Employees Retirement System

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

As of and for the Fiscal Year Ended June 30, 2018



Certified
Public
Accountants

Oregon Public Employees Retirement System
Retirement Health Insurance Account Cost-Sharing Multiple-Employer OPEB Plan
Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

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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 Postemployment Benefits (OPEB) Plan (Plan) as of and for the fiscal year ended June 30, 2018, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability / (asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense / (credit) (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Plan as of and for the fiscal year ended June 30, 2018, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability / (asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense / (credit) for the total of all participating entities for the Oregon Public Employees Retirement System (System) RHIA Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan as of and for the fiscal year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing 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, 2018, and our report thereon, dated November 30, 2018, expressed unmodified opinions on those financial statements.

Restriction on Use

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

Macias Gini & O'Connell LLP

Sacramento, California

March 1, 2019

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2018

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
1000	State Agencies	\$ 14,249,027	29.68675973%
2000	Lake County	17,124	0.03567713%
2001	Clackamas County	680,292	1.41733723%
2002	Curry County	21,169	0.04410352%
2003	Douglas County	115,467	0.24056671%
2004	Harney County	19,888	0.04143438%
2005	Jackson County	225,958	0.47076615%
2006	Jefferson County	27,974	0.05828134%
2007	Klamath County	16,775	0.03494981%
2008	Lane County	408,712	0.85152129%
2009	Marion County	389,647	0.81179977%
2011	Washington County	629,631	1.31178777%
2012	Grant County	15,358	0.03199701%
2013	Umatilla County	71,429	0.14881781%
2014	Linn County	179,825	0.37465065%
2015	Yamhill County	128,801	0.26834741%
2016	Sherman County	11,426	0.02380580%
2017	Columbia County	48,725	0.10151453%
2018	Coos County	73,483	0.15309649%
2020	Wasco County	30,017	0.06253721%
2021	Baker County	24,634	0.05132310%
2022	Gilliam County	9,743	0.02029959%
2027	Deschutes County	304,046	0.63345589%
2035	Hood River County	34,666	0.07222311%
2036	Clatsop County	51,547	0.10739437%
2037	Polk County	84,500	0.17604880%
2038	Multnomah County	1,626,813	3.38933993%
2039	Malheur County	35,757	0.07449602%
2040	Benton County	134,871	0.28099335%
2042	Josephine County	73,198	0.15250161%
2043	Lincoln County	21,417	0.04461994%
2044	Crook County	8,878	0.01849595%
2050	Wallowa County	1,580	0.00329100%
2099	State Judiciary	173,090	0.36061933%
2100	City of Roseburg	51,066	0.10639145%
2101	City of Salem	405,623	0.84508478%
2102	City of Medford	180,702	0.37647943%
2103	City of Albany	137,415	0.28629454%
2104	City of Ashland	82,276	0.17141508%
2105	City of Astoria	28,956	0.06032657%
2106	City of Beaverton	197,854	0.41221317%
2107	City of Bend	215,341	0.44864579%
2109	City of Canby	27,962	0.05825734%
2110	City of Coquille	6,920	0.01441669%
2111	City of Eugene	490,434	1.02178167%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
2112	City of Forest Grove	4,046	0.00843055%
2113	City of Grants Pass	85,117	0.17733538%
2114	City of Gresham	219,493	0.45729746%
2115	City of Hillsboro	294,872	0.61434236%
2117	City of McMinnville	62,310	0.12981751%
2118	City of Ontario	13,662	0.02846378%
2119	City of Oregon City	64,972	0.13536468%
2120	City of Lake Oswego	123,798	0.25792452%
2121	City of Portland	1,796,368	3.74259536%
2122	City of Redmond	53,127	0.11068641%
2123	City of St. Helens	20,589	0.04289659%
2125	City of Vernonia	2,863	0.00596459%
2126	City of West Linn	40,717	0.08483126%
2127	City of Cottage Grove	18,936	0.03945254%
2128	City of Tillamook	8,500	0.01770875%
2129	City of Sweet Home	4,875	0.01015686%
2131	City of Drain	2,481	0.00516825%
2132	Eugene Water & Electric Board	186,187	0.38790616%
2135	McMinnville Water & Light Department	22,336	0.04653525%
2138	City of Hood River	20,288	0.04226933%
2139	City of Reedsport	7,064	0.01471753%
2140	City of Lebanon	27,183	0.05663266%
2142	City of Sherwood	32,337	0.06737213%
2143	City of Oakland	719	0.00149873%
2145	City of Vale	1,819	0.00379054%
2146	City of Prineville	19,810	0.04127350%
2147	City of Wheeler	659	0.00137310%
2148	City of Klamath Falls	43,547	0.09072752%
2149	City of Canyonville	1,392	0.00290004%
2150	City of Bandon	9,578	0.01995543%
2152	City of Coos Bay	32,335	0.06736694%
2154	City of Pendleton	42,184	0.08788806%
2155	City of Corvallis	141,057	0.29388168%
2157	City of Monmouth	16,018	0.03337203%
2158	City of Milton-Freewater	19,036	0.03965970%
2159	City of Baker City	17,503	0.03646583%
2160	City of Hermiston	29,068	0.06056140%
2161	City of Pilot Rock	1,351	0.00281502%
2162	City of Clatskanie	4,084	0.00850868%
2163	City of Milwaukie	45,626	0.09505729%
2165	City of Cornelius	11,393	0.02373570%
2166	City of Nyssa	2,617	0.00545315%
2167	City of Athena	1,112	0.00231658%
2168	City of Oakridge	4,930	0.01027151%
2170	City of Madras	9,384	0.01955149%

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		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
2172	City of Sandy	21,153	0.04407014%
2174	City of Mt. Angel	3,964	0.00825871%
2175	City of Umatilla	10,380	0.02162573%
2176	City of Scappoose	10,516	0.02190876%
2177	City of Condon	913	0.00190242%
2178	City of Boardman	5,221	0.01087758%
2179	City of Estacada	5,648	0.01176701%
2180	City of Enterprise	3,375	0.00703139%
2181	City of Central Point	22,644	0.04717786%
2182	City of Cascade Locks	3,331	0.00694051%
2183	City of Myrtle Point	6,097	0.01270176%
2184	City of Port Orford	2,542	0.00529631%
2185	City of Wood Village	3,877	0.00807666%
2186	City of Chiloquin	783	0.00163097%
2187	City of Philomath	7,568	0.01576693%
2188	City of Talent	5,583	0.01163148%
2189	City of Willamina	1,895	0.00394792%
2191	City of Huntington	268	0.00055900%
2192	City of North Plains	3,305	0.00688522%
2193	City of Heppner	1,089	0.00226820%
2194	City of Cave Junction	2,143	0.00446517%
2195	City of Metolius	412	0.00085804%
2196	City of Hubbard	2,637	0.00549345%
2197	City of Myrtle Creek	4,360	0.00908291%
2198	City of Carlton	2,634	0.00548753%
2199	City of Junction City	10,763	0.02242387%
2200	City of Wallowa	771	0.00160597%
2201	City of Coburg	3,260	0.00679127%
2202	City of Dallas	23,295	0.04853250%
2203	City of Rockaway Beach	4,524	0.00942455%
2204	City of Burns	3,213	0.00669442%
2205	City of Elgin	1,951	0.00406420%
2206	City of Weston	879	0.00183125%
2207	City of Mill City	988	0.00205894%
2208	City of Fairview	7,071	0.01473137%
2209	City of Monroe	676	0.00140867%
2210	City of Helix	184	0.00038360%
2211	City of Jefferson	1,655	0.00344857%
2212	Town of Lakeview	4,591	0.00956404%
2213	City of Stanfield	2,466	0.00513710%
2214	City of Yamhill	2,096	0.00436734%
2215	City of Powers	167	0.00034779%
2216	City of Brookings	12,104	0.02521776%
2217	City of Sutherlin	11,693	0.02436239%
2218	City of Prairie City	1,019	0.00212370%

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		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
2219	City of Sheridan	3,837	0.00799414%
2220	City of Garibaldi	2,042	0.00425466%
2221	City of Sisters	4,202	0.00875430%
2222	City of Jacksonville	4,902	0.01021209%
2223	City of Cannon Beach	9,819	0.02045662%
2224	City of Falls City	681	0.00141829%
2225	City of Echo	998	0.00207919%
2226	City of Hines	1,657	0.00345261%
2228	City of Turner	2,013	0.00419416%
2229	City of John Day	3,818	0.00795453%
2231	City of Banks	1,791	0.00373212%
2232	City of Joseph	500	0.00104096%
2233	City of Lafayette	2,123	0.00442309%
2234	City of Aumsville	4,366	0.00909583%
2235	City of Amity	1,301	0.00271114%
2236	City of Creswell	4,334	0.00902995%
2237	City of Troutdale	14,462	0.03013114%
2238	City of Warrenton	12,413	0.02586064%
2240	City of Wilsonville	43,556	0.09074587%
2241	City of Bay City	1,636	0.00340784%
2242	City of Gaston	497	0.00103636%
2244	City of Lakeside	1,327	0.00276385%
2245	City of Dundee	2,647	0.00551474%
2246	City of Merrill	420	0.00087498%
2247	City of Malin	535	0.00111403%
2248	City of Fossil	316	0.00065878%
2249	City of Phoenix	5,107	0.01063990%
2250	City of Gold Beach	3,798	0.00791386%
2251	City of Rogue River	3,403	0.00709058%
2252	City of Dayton	1,944	0.00405015%
2253	Town of Butte Falls	380	0.00079099%
2254	City of Shady Cove	950	0.00197936%
2255	Town of Canyon City	609	0.00126885%
2256	City of Jordan Valley	271	0.00056450%
2257	City of Culver	742	0.00154592%
2258	City of Adair Village	908	0.00189192%
2260	City of Riddle	1,520	0.00316730%
2261	City of Waldport	3,724	0.00775773%
2262	City of Dufur	407	0.00084775%
2263	City of La Grande	10,328	0.02151693%
2264	City of Gervais	2,471	0.00514908%
2265	City of Westfir	270	0.00056163%
2266	City of Irrigon	2,194	0.00457053%
2267	City of Independence	13,328	0.02776841%
2268	City of Harrisburg	3,377	0.00703468%

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		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
2269	City of Durham	422	0.00087875%
2270	City of Lyons	358	0.00074668%
2271	City of Columbia City	2,520	0.00525021%
2272	City of Aurora	987	0.00205590%
2273	City of Silverton	13,735	0.02861549%
2274	City of Gold Hill	410	0.00085364%
2275	City of Toledo	9,233	0.01923623%
2276	City of Newport	12,493	0.02602888%
2278	City of Springfield	138,490	0.28853281%
2279	City of Keizer	31,436	0.06549369%
2280	City of Winston	5,526	0.01151204%
2281	City of Manzanita	2,795	0.00582311%
2282	City of Eagle Point	3,515	0.00732376%
2283	City of Maupin	1,309	0.00272668%
2284	City of Halsey	980	0.00204142%
2285	City of Veneta	4,467	0.00930586%
2286	City of Millersburg	1,247	0.00259815%
2287	City of King City	1,669	0.00347719%
2288	City of Tualatin	49,789	0.10373181%
2290	City of Molalla	13,060	0.02720970%
2291	City of Florence	14,493	0.03019437%
2292	City of North Bend	19,101	0.03979516%
2293	City of Lowell	1,202	0.00250500%
2294	City of Depoe Bay	2,877	0.00599368%
2295	City of Tigard	27,798	0.05791547%
2296	City of Happy Valley	19,037	0.03966143%
2297	City of Rainier	4,222	0.00879582%
2298	City of Lincoln City	32,114	0.06690803%
2299	City of Dunes City	125	0.00026001%
2300	City of Yachats	1,987	0.00413876%
2301	City of Moro	263	0.00054836%
2302	City of Mt. Vernon	609	0.00126912%
2303	City of Woodburn	39,580	0.08246099%
2304	City of Gladstone	16,272	0.03390207%
2305	City of Elkton	191	0.00039806%
2306	City of Imbler	49	0.00010215%
2307	City of Yoncalla	936	0.00194983%
2308	City of North Powder	330	0.00068686%
2309	City of Gearhart	5,499	0.01145579%
2501	Port of The Dalles	981	0.00204384%
2507	Port of Astoria	6,850	0.01427166%
2508	Multnomah Drainage	8,423	0.01754968%
2510	Horsefly Irrigation District	331	0.00068932%
2511	Grants Pass Irrigation District	2,405	0.00501097%
2512	Port of Portland	327,019	0.68131880%

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		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
2513	Port of Coos Bay	8,892	0.01852476%
2515	Klamath County Fire District 1	22,460	0.04679413%
2518	Clackamas County Housing Authority	11,865	0.02472016%
2519	Home Forward	66,536	0.13862370%
2521	League of Oregon Cities	6,111	0.01273186%
2522	Lane Council of Governments	50,246	0.10468392%
2526	Clatskanie PUD	16,346	0.03405589%
2527	Deschutes Valley Water District	7,174	0.01494561%
2528	Columbia River Fire & Rescue	20,445	0.04259608%
2529	East Fork Irrigation District	1,303	0.00271416%
2531	Oregon School Boards Association	12,771	0.02660703%
2533	Owyhee Irrigation District	6,216	0.01295137%
2536	Valley View Cemetery	192	0.00040035%
2538	Clackamas Vector Control	1,167	0.00243123%
2540	West Extension Irrigation District	1,735	0.00361509%
2541	Jackson County Vector Control District	874	0.00182122%
2542	Rainbow Water District	2,553	0.00531831%
2544	Santa Clara Rural Fire Protection District	1,342	0.00279600%
2545	Council of Governments	29,837	0.06216313%
2549	Rogue River Fire District	4,967	0.01034864%
2550	Nyssa Road Assessment District 2	1,006	0.00209680%
2551	Sandy Fire Department	6,054	0.01261380%
2552	Winston-Dillard Fire District	3,673	0.00765187%
2553	Tangent Rural Fire Protection District	720	0.00149902%
2555	Monroe Fire Department	446	0.00092969%
2556	Jackson County Fire District 5	11,461	0.02387833%
2557	Estacada Fire Department	5,950	0.01239560%
2559	Keizer Fire Department	14,058	0.02928973%
2561	Jefferson Rural Fire Protection District	1,657	0.00345302%
2562	Wy'East Fire District	548	0.00114149%
2563	Central Oregon Irrigation District	8,171	0.01702272%
2564	Illinois Valley Fire District	1,924	0.00400778%
2567	Charleston Rural Fire Protection District	544	0.00113440%
2568	Molalla Rural Fire Protection District 73	5,816	0.01211794%
2569	Central Oregon Intergovernmental Council	22,778	0.04745539%
2570	Port of St. Helens	3,675	0.00765556%
2571	Crystal Springs Water District	2,031	0.00423231%
2572	Local Government Personnel Institute	1,733	0.00361089%
2573	Goshen Fire District	642	0.00133706%
2575	Jefferson County Rural Fire Protection District 1	1,649	0.00343469%
2576	Depoe Bay Rural Fire Protection District	3,786	0.00788688%
2579	La Pine Rural Fire Protection District	9,972	0.02077573%
2580	Marion County Fire District 1	21,228	0.04422602%
2581	Port of Umatilla	774	0.00161194%
2582	Talent Irrigation District	3,133	0.00652703%

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		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
2585	Rogue River Valley Irrigation District	1,393	0.00290188%
2587	Tualatin Valley Irrigation District	1,335	0.00278137%
2588	Clatskanie Rural Fire Protection District	4,611	0.00960667%
2589	West Slope Water District	2,174	0.00452965%
2590	Redmond Fire & Rescue	21,386	0.04455608%
2592	Medford Irrigation District	1,428	0.00297607%
2594	Metro	295,899	0.61648393%
2595	Canby Fire District	10,670	0.02222946%
2596	Bend Parks & Recreation	37,371	0.07786027%
2597	Mapleton Water District	347	0.00072209%
2598	Marion County Housing Authority	3,126	0.00651305%
2599	South Suburban Sanitary District	3,304	0.00688438%
2600	Winston-Dillard Water District	2,063	0.00429806%
2601	Baker Valley Irrigation District	343	0.00071359%
2602	Aumsville Rural Fire Protection District	771	0.00160551%
2603	Corbett Water District	965	0.00201090%
2604	Netarts-Oceanside Sanitary District	1,744	0.00363274%
2605	Scio Fire District	277	0.00057615%
2606	West Valley Housing Authority	3,738	0.00778842%
2607	Hoodland Fire District 74	5,625	0.01171924%
2608	Gaston Rural Fire Protection District	708	0.00147500%
2610	Turner Fire District	2,155	0.00448915%
2612	Community Services Consortium	18,842	0.03925491%
2613	Polk Soil & Water Conservation District	920	0.00191602%
2617	Clean Water Services	144,674	0.30141670%
2618	Estacada Cemetery District	147	0.00030683%
2620	Jackson County Fire District 4	2,513	0.00523564%
2623	Evans Valley Fire District 6	486	0.00101204%
2624	Klamath Vector Control	363	0.00075557%
2625	Port of Newport	2,901	0.00604355%
2626	Tillamook Peoples Utility District	35,293	0.07353015%
2628	McKenzie Fire & Rescue Fire District	2,586	0.00538675%
2630	Sheridan Fire District	1,381	0.00287717%
2631	Arch Cape Water-Sanitary District	565	0.00117707%
2633	Port of Cascade Locks	3,053	0.00635978%
2637	Northeast Oregon Housing Authority	4,000	0.00833430%
2638	North Douglas County Fire & EMS	1,464	0.00304986%
2641	Suburban East Salem Water District	1,274	0.00265376%
2642	Dexter Rural Fire Protection District	376	0.00078322%
2643	Sweet Home Cemetery	553	0.00115259%
2644	Lakeside Water District	946	0.00197127%
2645	Chiloquin Agency Lake Rural Fire Protection District	1,568	0.00326616%
2646	Keno Rural Fire Protection District	580	0.00120743%
2647	Crooked River Ranch Rural Fire Protection District	1,697	0.00353607%
2648	Black Butte Ranch Rural Fire Protection District	3,094	0.00644613%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
2649	Colton Fire Department	235	0.00048908%
2650	Pleasant Hill Fire Department	255	0.00053213%
2651	Imbler Rural Fire Protection District	103	0.00021436%
2652	The Oregon Consortium	-	0.00000000%
2653	Umatilla Fire Department	503	0.00104844%
2657	Mid-Willamette Valley Senior Service Agency	58,159	0.12117034%
2659	Silverton Fire District	2,119	0.00441498%
2660	Tualatin Valley Fire & Rescue	280,012	0.58338333%
2663	Metropolitan Area Communications Commission	3,358	0.00699574%
2664	Applegate Valley Rural Fire Protection District 9	2,680	0.00558280%
2669	Roseburg Urban Sanitary Authority	4,315	0.00898904%
2671	Columbia 911 Communications District	5,719	0.01191548%
2672	Rockwood Water PUD	6,777	0.01411874%
2673	Port Orford Library	248	0.00051727%
2674	Nestucca Rural Fire District	1,337	0.00278460%
2675	Salmon Harbor-Douglas County	2,341	0.00487784%
2676	Woodburn Fire District	6,900	0.01437600%
2678	Central Oregon Regional Housing Authority	4,900	0.01020940%
2679	Columbia River Public Utility District	21,524	0.04484332%
2681	Cloverdale Rural Fire Protection District	728	0.00151577%
2684	Parkdale Fire District	541	0.00112726%
2685	Oregon Community College Association	2,200	0.00458324%
2686	Weston Cemetery	113	0.00023618%
2687	Columbia Drainage Vector Control District	1,167	0.00243161%
2688	Polk County Fire District 1	5,918	0.01232949%
2689	Redmond Area Park & Recreation District	3,596	0.00749268%
2692	Siuslaw Public Library	1,821	0.00379471%
2693	City-County Insurance Services	30,071	0.06265082%
2694	Philomath Fire Department	2,009	0.00418479%
2695	Washington County Consolidated Communications Agency	31,682	0.06600722%
2696	Stayton Fire District	2,113	0.00440223%
2698	Halsey Shedd Rural Fire Protection District	572	0.00119245%
2699	Chetco Library Board	1,045	0.00217695%
2700	Lowell Rural Fire Protection District	558	0.00116209%
2701	Sisters-Camp Sherman Rural Fire Protection District	5,650	0.01177045%
2702	Banks Fire District 13	1,565	0.00326097%
2705	Lebanon Fire District	15,861	0.03304562%
2707	Clatskanie Library	455	0.00094737%
2709	Scappoose Public Library	654	0.00136239%
2710	Klamath County Emergency Communications District	3,031	0.00631525%
2712	Jefferson County EMS	2,542	0.00529596%
2713	Port of Tillamook Bay	3,082	0.00642172%
2714	Winchester Bay Sanitary District	701	0.00146111%
2715	Jackson County Fire District 3	30,261	0.06304601%
2716	Neskowin Water District	827	0.00172324%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
2717	Ice Fountain Water District	1,613	0.00335969%
2718	Curry Library	654	0.00136200%
2721	Klamath Housing Authority	2,331	0.00485567%
2722	Tillamook 9-1-1	2,997	0.00624448%
2724	Nehalem Bay Wastewater Agency	2,058	0.00428783%
2725	West Valley Fire District	2,859	0.00595634%
2726	Yamhill Communications Agency	4,475	0.00932428%
2728	Baker County Library District	2,380	0.00495878%
2729	Douglas County Fire District 2	21,455	0.04469992%
2731	Canby Utility Board	8,312	0.01731775%
2732	Umatilla County Special Library District	514	0.00107042%
2733	Wiard Memorial Park District	-	0.00000000%
2734	Seal Rock Water District	2,298	0.00478750%
2739	Scappoose Rural Fire Protection District	8,888	0.01851728%
2740	Neskowin Regional Sanitary Authority	866	0.00180522%
2741	Port of Garibaldi	1,626	0.00338854%
2742	Amity Fire District	488	0.00101752%
2743	Douglas Soil & Water Conservation District	429	0.00089456%
2745	Clackamas County Fire District	140,734	0.29320849%
2747	Salem Housing Authority	10,269	0.02139457%
2749	Black Butte Ranch Police	2,007	0.00418129%
2752	Mist-Birkenfeld Rural Fire Protection District	768	0.00160074%
2753	Linn-Benton Housing Authority	5,145	0.01071892%
2754	Western Lane Ambulance District	7,296	0.01519985%
2757	City of Stayton	4,165	0.00867683%
2758	Mohawk Valley Rural Fire District	620	0.00129126%
2760	Knappa Svensen Burnside Rural Fire Protection District	793	0.00165213%
2761	Clackamas River Water	14,164	0.02950930%
2763	Junction City Fire Department	1,594	0.00332187%
2765	Green Sanitary	1,453	0.00302707%
2766	Southwest Lincoln County Water District	1,263	0.00263041%
2767	Springfield Utility Board	-	0.00000000%
2768	Lake County Library District	792	0.00165105%
2771	Harbor Water PUD	1,888	0.00393334%
2772	Umatilla County Soil & Water District	254	0.00052850%
2773	Housing Authority of Jackson County	14,906	0.03105472%
2774	Oregon Trail Library District	848	0.00176685%
2776	Rainier Cemetery District	199	0.00041548%
2777	City of Newberg	23,908	0.04981126%
2778	Mulino Water District 23	406	0.00084568%
2779	Brownsville Rural Fire Protection District	484	0.00100900%
2780	Nehalem Bay Health District	-	0.00000000%
2781	North Bend Coos-Curry Housing Authority	2,229	0.00464345%
2782	Millington Rural Fire Protection District	184	0.00038389%
2783	Tillamook Fire District	1,412	0.00294111%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
2784	Eisenschmidt Pool	1,055	0.00219845%
2785	Fern Ridge Community Library	1,004	0.00209084%
2786	Seal Rock Rural Fire Protection District	436	0.00090789%
2788	Port of Hood River	5,949	0.01239358%
2789	Farmers Irrigation District	2,311	0.00481517%
2790	Silver Falls Library District	2,291	0.00477360%
2792	North Wasco County Parks And Recreation District	1,292	0.00269151%
2793	North Lincoln Fire & Rescue District 1	4,437	0.00924486%
2794	Siuslaw Rural Fire Protection District 1	3,706	0.00772115%
2796	West Side Rural Fire Protection District	687	0.00143121%
2797	Vernonia Fire	620	0.00129141%
2798	Fairview Water District	278	0.00057892%
2799	Sublimity Fire District	510	0.00106182%
2801	Coburg Rural Fire Protection District	1,123	0.00234062%
2802	Rural Road Assessment District 3	994	0.00206990%
2803	Southwestern Polk County Rural Fire Protection District	23	0.00004754%
2804	Aurora Rural Fire Protection District	942	0.00196361%
2806	Multnomah County Rural Fire Protection District 14	73	0.00015184%
2809	Juntura Road District 4	5	0.00001056%
2810	Sutherlin Water Control District	338	0.00070486%
2811	Mid-Columbia Center For Living	28,762	0.05992437%
2816	Odell Sanitary District	1,117	0.00232673%
2817	Wickiup Water District	340	0.00070786%
2818	Netarts Water District	733	0.00152613%
2819	Harrisburg Fire and Rescue	670	0.00139585%
2820	Central Oregon Coast Fire & Rescue District	970	0.00202169%
2821	Tillamook County Soil And Water Conservation District	818	0.00170357%
2822	Deschutes County Rural Fire Protection District 2	636	0.00132424%
2823	Lyons Fire District	107	0.00022241%
2824	Glide Fire Department	416	0.00086635%
2825	Northern Oregon Corrections	13,581	0.02829462%
2826	Wasco County Soil-Water Conservation District	1,658	0.00345342%
2828	Deschutes Public Library District	20,521	0.04275475%
2829	Hubbard Rural Fire Protection District	156	0.00032599%
2830	Netarts-Oceanside Rural Fire Protection District	446	0.00093008%
2833	Boardman Rural Fire Protection District	2,535	0.00528190%
2834	Crescent Rural Fire Protection District	830	0.00173010%
2835	North Clackamas County Water Commission	1,357	0.00282696%
2837	NORCOM	6,007	0.01251477%
2838	High Desert Parks & Recreation District	119	0.00024784%
2839	North Morrow Vector Control District	649	0.00135137%
2840	Cannon Beach Rural Fire Protection District	734	0.00152913%
2841	Jefferson County Soil & Water Conservation District	1,029	0.00214391%
2842	Tualatin Valley Water District	48,178	0.10037442%
2843	Yachats Rural Fire Protection District	1,535	0.00319868%

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		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
2844	Crook County Rural Fire Protection District 1	8,166	0.01701411%
2845	Sunrise Water Authority	6,779	0.01412413%
2846	Jefferson County Library District	946	0.00197071%
2847	Sweet Home Fire and Ambulance District	4,559	0.00949750%
2849	Lebanon Aquatic District	985	0.00205288%
2850	Lake County 4-H & Extension Service	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	328	0.00068345%
2852	Ochoco Irrigation District	2,148	0.00447621%
2853	Mill City Rural Fire Protection District	259	0.00053886%
2855	Harney Hospital	43,336	0.09028646%
2857	Sunriver Service District	8,592	0.01790059%
2858	Nesika Beach-Ophir Water District	394	0.00081989%
2859	South Lane County Fire and Rescue	10,162	0.02117202%
2860	Coos County Airport District	3,220	0.00670925%
2861	Mt. Angel Fire District	320	0.00066692%
2864	Tri-City Water and Sanitary Authority	1,754	0.00365518%
2865	Tri-County Cooperative Weed Management Area	629	0.00131085%
2867	West Multnomah Soil And Water Conservation District	3,141	0.00654347%
2869	Nehalem Bay Fire & Rescue	1,171	0.00243881%
2870	Clackamas River Water Providers	838	0.00174691%
2873	Mosier Fire District	209	0.00043514%
2874	Umatilla-Morrow Radio and Data District	927	0.00193165%
2876	Oregon Municipal Electric Utilities Association	215	0.00044708%
2877	Mid-Columbia Fire & Rescue V1-801	8,915	0.01857422%
2878	Yamhill Fire Protection District	308	0.00064272%
2879	LaGrande Rural Fire Protection District	326	0.00067938%
2880	Oregon Health & Science University	1,502,035	3.12937551%
2881	Lake Chinook Fire and Rescue District	135	0.00028216%
2883	Lane Fire Authority	14,690	0.03060597%
2884	North Central Public Health District	5,197	0.01082807%
2885	Siletz Rural Fire Protection District	316	0.00065847%
2886	Idanha-Detroit Rural Fire Protection District	1,498	0.00312139%
2887	Umatilla County Fire District #1	14,958	0.03116369%
2888	Oak Lodge Water Services District	14,578	0.03037113%
2889	Mid-Valley Behavioral Care Network	1,335	0.00278162%
2900	Clatsop Community College	26,885	0.05601283%
2901	Blue Mountain Community College	52,511	0.10940275%
2902	Treasure Valley Community College	38,135	0.07945034%
2903	Umpqua Community College	51,701	0.10771440%
2904	Lane Community College	213,703	0.44523433%
2905	Mt. Hood Community College	200,094	0.41688085%
2906	Klamath Community College	30,265	0.06305484%
2908	Clackamas Community College	137,054	0.28554103%
2910	Linn-Benton Community College	129,399	0.26959274%
2918	Portland Community College	607,429	1.26553093%

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		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
2919	Chemeketa Community College	228,540	0.47614657%
2922	Rogue Community College	95,836	0.19966668%
2995	Oregon Coast Community College	12,470	0.02597925%
2996	Columbia Gorge Community College	21,173	0.04411323%
2997	Tillamook Bay Community College	9,143	0.01904789%
2998	Southwestern Community College	45,664	0.09513756%
2999	Central Oregon Community College	109,071	0.22724131%
3003	Baker School District 5J	45,932	0.09569636%
3008	Huntington School District 16J	3,133	0.00652722%
3016	Burnt River High School	1,331	0.00277200%
3027	Pine-Eagle School District 61	5,357	0.01116021%
3037	Alsea School	5,175	0.01078124%
3039	Corvallis School District 509J	165,544	0.34489908%
3043	Philomath School District 17J	35,133	0.07319678%
3075	West Linn School District	241,790	0.50375187%
3116	Colton School District 53	14,696	0.03061843%
3122	Oregon City School District 62	193,443	0.40302417%
3160	Gladstone School District 115	48,164	0.10034650%
3179	Clatsop County School District 1C	48,195	0.10041152%
3186	Jewell School District 8	8,331	0.01735782%
3187	Seaside Schools	43,930	0.09152580%
3195	Warrenton-Hammond School District	26,733	0.05569667%
3230	Vernonia School District	14,579	0.03037505%
3241	Coquille School District 8	25,238	0.05258247%
3242	Coos Bay School District 9	65,406	0.13626745%
3245	North Bend Public Schools	51,566	0.10743460%
3252	Powers School District	3,905	0.00813525%
3257	Myrtle Point School District 41	15,038	0.03132975%
3264	Bandon School District	16,352	0.03406744%
3274	Crook County School District	75,496	0.15729111%
3275	Port Orford-Langlois School District 2Cj	6,171	0.01285681%
3283	Brookings-Harbor School District 17C	37,945	0.07905466%
3288	Central Curry School District 1	11,439	0.02383237%
3291	Bend-La Pine Public Schools	429,920	0.89570468%
3296	Sisters School District	27,840	0.05800304%
3307	Oakland School District	11,758	0.02449765%
3310	Roseburg Public Schools	130,671	0.27224383%
3316	Glide School District 12	17,975	0.03745033%
3318	Days Creek School District 15	5,302	0.01104635%
3319	South Umpqua School District	30,695	0.06395113%
3320	Camas Valley School District 21	5,863	0.01221459%
3321	North Douglas School District 22	7,685	0.01601211%
3324	Yoncalla School District 32	6,261	0.01304450%
3325	Elkton School District 34	6,077	0.01266076%
3335	Riddle School District	9,295	0.01936453%

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		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
3338	Glendale 77	7,622	0.01588073%
3349	Winston-Dillard Schools	26,357	0.05491342%
3353	Sutherlin School District 130	33,925	0.07068009%
3361	Arlington Public Schools	4,860	0.01012517%
3364	Condon Admin School District 25J	3,401	0.00708622%
3370	Prairie City School District 4	4,766	0.00992947%
3372	Monument School District 8	2,240	0.00466733%
3375	Dayville School District 16J	2,579	0.00537361%
3376	Long Creek Schools	1,563	0.00325616%
3394	Crane Elementary School	1,930	0.00402124%
3395	Pine Creek School	176	0.00036579%
3396	Diamond School District 7	212	0.00044171%
3397	Suntex School District	522	0.00108713%
3398	Drewsey School	213	0.00044314%
3399	Frenchglen School District	377	0.00078478%
3405	Fields-Trout Creek 33	603	0.00125576%
3407	Crane Union High School	2,891	0.00602268%
3409	Hood River County School District	114,908	0.23940151%
3414	Phoenix-Talent School District	55,093	0.11478135%
3415	Ashland Public Schools	71,809	0.14960826%
3416	Central Point School District 6	110,959	0.23117419%
3417	Eagle Point School District 9	87,615	0.18254002%
3424	Rogue River School District	18,845	0.03926122%
3432	Prospect School District	5,550	0.01156211%
3439	Butte Falls School District	5,567	0.01159823%
3440	Pinehurst School	549	0.00114284%
3445	Culver School District 4	16,608	0.03460148%
3446	Ashwood School	179	0.00037293%
3447	Madras School District	84,291	0.17561353%
3451	Black Butte School District	807	0.00168159%
3454	Grants Pass School District	163,008	0.33961446%
3456	Klamath County School District	165,113	0.34400073%
3457	Klamath Falls City Schools	76,234	0.15882674%
3461	Lake County School District 7	19,409	0.04043730%
3462	Paisley School District	4,319	0.00899814%
3463	North Lake School District 14	6,082	0.01267159%
3464	Plush School District	445	0.00092756%
3465	Adel School District 21	440	0.00091604%
3470	Pleasant Hill School District	20,705	0.04313750%
3473	Eugene School District 4J	444,156	0.92536468%
3487	Springfield School District 19	264,070	0.55016995%
3494	Fern Ridge School District	33,695	0.07020104%
3498	Mapleton School District	5,689	0.01185295%
3502	Creswell School District 40	29,820	0.06212803%
3506	South Lane School District	76,885	0.16018428%

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		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
3510	Bethel School District	132,385	0.27581501%
3517	Crow-Applegate-Lorane District 66	9,773	0.02036128%
3519	McKenzie School District	6,741	0.01404382%
3520	Junction City School District 69	37,523	0.07817685%
3522	Lowell School District	9,588	0.01997655%
3524	Oakridge School District	14,634	0.03048903%
3527	Marcola School District 79	7,489	0.01560253%
3533	Triangle Lake Schools	7,788	0.01622506%
3537	Siuslaw School District 97J	33,530	0.06985816%
3579	Lincoln County School District	110,286	0.22977161%
3615	Central Linn School District 552C	15,419	0.03212385%
3618	Sweet Home School District 55	52,106	0.10855785%
3647	Scio School District 95C	14,886	0.03101324%
3665	Santiam Canyon School District	13,841	0.02883646%
3684	Ontario School District 8C	62,806	0.13085211%
3687	Juntura Grade School	404	0.00084252%
3694	Nyssa School District 26	29,339	0.06112601%
3696	Annex Elementary School	2,217	0.00461866%
3707	Adrian School District 61	7,685	0.01601130%
3709	Harper School District 66	3,843	0.00800556%
3712	W W Jones School	463	0.00096390%
3729	Jefferson School District 14Cj	23,630	0.04923136%
3730	North Marion School District 15	60,891	0.12686094%
3735	Salem-Keizer Public Schools	1,120,914	2.33533957%
3750	St. Paul School District	7,650	0.01593719%
3780	Mt. Angel School District 91	24,154	0.05032277%
3786	Woodburn School District	144,373	0.30079080%
3809	Morrow County Schools	54,528	0.11360462%
3818	Portland Public Schools	1,533,205	3.19431476%
3820	Parkrose School District	81,469	0.16973397%
3824	Reynolds School District	290,536	0.60530942%
3842	Corbett School District 39	26,439	0.05508308%
3843	David Douglas School District	353,143	0.73574666%
3847	Riverdale School	22,489	0.04685399%
3850	Dallas School District	76,512	0.15940735%
3859	Central School District 13J	79,594	0.16582715%
3865	Perrydale School District 21	7,738	0.01612072%
3887	Falls City School District	5,768	0.01201694%
3902	Tillamook Public Schools	49,263	0.10263599%
3920	Neah-Kah-Nie School District	27,541	0.05737878%
3927	Echo School District	8,577	0.01786950%
3928	Umatilla School District 6R	23,717	0.04941152%
3931	Pendleton School District 16R	74,661	0.15554975%
3935	Athena-Weston School District 29RJ	13,781	0.02871183%
3942	Stanfield School District	11,510	0.02398077%

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		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
3944	Ukiah School	2,083	0.00433927%
3957	Helix School District	4,323	0.00900756%
3958	Pilot Rock School District 2R	8,362	0.01742217%
3965	La Grande Public Schools	45,536	0.09487028%
3966	Union County School District	8,688	0.01810087%
3967	North Powder School District	7,163	0.01492286%
3969	Imbler School District	8,376	0.01745022%
3970	Cove School District	7,097	0.01478660%
3973	Elgin School District 23	9,789	0.02039447%
3986	Joseph School District 6	7,394	0.01540417%
3990	Wallowa School	4,556	0.00949147%
3993	Enterprise School District 21	9,407	0.01959950%
4003	Troy School District 54	225	0.00046777%
4012	Dufur Schools	8,988	0.01872652%
4034	Gaston Public Schools	14,290	0.02977285%
4035	Banks School District	23,168	0.04826805%
4062	Beaverton School District	1,219,250	2.54021454%
4109	Spray School District 1	1,740	0.00362439%
4114	Fossil School District 21J	3,527	0.00734851%
4135	Newberg School District 29JT	132,753	0.27658060%
4142	McMinnville Schools	172,087	0.35852999%
4144	Sheridan School District 48J	19,158	0.03991427%
4166	Yamhill-Carlton School District 1	22,289	0.04643797%
4219	Grant County Education Service District	2,637	0.00549482%
4220	Jefferson County Education Service District	4,538	0.00945549%
4223	InterMountain Education Service District	48,114	0.10024168%
4224	Wallowa County Region 18	4,918	0.01024528%
4226	North Central Education Service District	2,820	0.00587440%
4232	South Coast Education Service District Region 7	24,056	0.05011882%
4237	Douglas Education Service District	45,211	0.09419465%
4238	Multnomah Education Service District	104,276	0.21725176%
4252	High Desert Education Service District	55,482	0.11559328%
4254	Willamette Education Service District	75,106	0.15647756%
4258	Hermiston School District 8R	119,964	0.24993678%
4259	Clackamas Education Service District	69,154	0.14407715%
4260	Greater Albany School District 8J	232,458	0.48430769%
4268	Lake Oswego School District	183,482	0.38226977%
4270	Silver Falls School District	89,997	0.18750267%
4271	Malheur Education Service District Region 14	11,792	0.02456863%
4272	Linn-Benton-Lincoln Education Service District	56,577	0.11787432%
4273	Double O School District	223	0.00046508%
4276	Lane County Education Service District	38,085	0.07934686%
4277	Mitchell School	2,283	0.00475669%
4279	St. Helens School District 502	72,162	0.15034452%
4280	Northwest Regional Education Service District	125,541	0.26155545%

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2018

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
4286	Southern Oregon Education Service District	60,019	0.12504580%
4288	Medford School District 549C	286,526	0.59695606%
4291	Dayton Public Schools	24,069	0.05014561%
4293	Lake County Education Service District	2,592	0.00539959%
4294	Harney Education Service District Region XVII	4,919	0.01024836%
4295	Wasco County Education Service District	9,269	0.01931034%
4306	Amity School District	17,465	0.03638783%
4309	Scappoose School District	48,562	0.10117491%
4311	Redmond School District 2J	169,975	0.35412999%
4312	Reedsport School District	14,307	0.02980840%
4313	Forest Grove School District	163,563	0.34077149%
4314	Willamina School District 30J	20,528	0.04276829%
4315	John Day School District	15,332	0.03194224%
4316	Tigard-Tualatin School District 23J	324,424	0.67591209%
4317	Sherwood School District 88J	124,591	0.25957615%
4320	Rainier School District 13	21,490	0.04477275%
4321	North Clackamas School District 12	452,500	0.94274950%
4323	Estacada School District 108	45,443	0.09467746%
4324	Centennial School District 28	173,155	0.36075452%
4326	Harney County School District 3	19,759	0.04116693%
4327	Jordan Valley School District 3	2,490	0.00518770%
4329	Gervais School District 1	27,370	0.05702295%
4330	Vale School District 84	24,824	0.05171935%
4331	Molalla River School District	48,769	0.10160676%
4332	Gresham-Barlow School District 10	280,479	0.58435618%
4333	Canby School District	121,614	0.25337397%
4334	Cascade School District 5	53,862	0.11221720%
4335	Milton-Freewater Unified School District 7	41,492	0.08644635%
4336	Nestucca Valley School District 101	14,569	0.03035325%
4337	Sherman County School District	5,454	0.01136216%
4338	Three Rivers U J School District	131,424	0.27381244%
4339	Lebanon Community School District	90,743	0.18905658%
4340	Monroe School District 1J	10,115	0.02107304%
4341	Hillsboro School District 1J	580,740	1.20992719%
4342	North Santiam School District 29J	51,542	0.10738364%
4343	Harrisburg School District 7	21,098	0.04395691%
4344	South Wasco County School District 1	7,831	0.01631602%
4345	Oregon Trail School District 46	94,112	0.19607448%
4346	Knappa School District 4	13,047	0.02718291%
4347	Clatskanie School District 6J	19,484	0.04059332%
4348	Lourdes Charter School	719	0.00149706%
4350	Ridgeline Montessori	3,740	0.00779255%
4351	The Village School	789	0.00164478%
4352	Armadillo Technical Institute	1,597	0.00332635%
4354	Opal Charter School	892	0.00185931%

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2018

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
4355	Three Rivers Charter School	3,027	0.00630627%
4360	Luckiamute Valley Charter School	3,913	0.00815173%
4362	Kings Valley Charter School	255	0.00053223%
4363	Multisensory Learning Academy	7,555	0.01574008%
4365	Mitch Charter School	3,844	0.00800968%
4366	Sand Ridge Charter School	4,385	0.00913631%
4367	Arthur Academy Charter School	15,702	0.03271302%
4369	Trillium Charter School	3,076	0.00640761%
4370	Howard Street Charter School, Inc.	1,583	0.00329712%
4371	The Lighthouse School	2,932	0.00610899%
4373	Sheridan Japanese School Foundation	1,196	0.00249246%
4374	Ione School District	5,963	0.01242298%
4375	Eddyville Charter School	3,553	0.00740224%
4376	Four Rivers Community School	5,315	0.01107325%
4378	Mosier Community School	3,580	0.00745826%
4379	Siletz Valley School	3,103	0.00646441%
4380	The Emerson School	1,955	0.00407361%
4381	North Wasco County School District 21	68,297	0.14229134%
4382	Self Enhancement, Inc.	-	0.00000000%
4383	City View Charter School	2,955	0.00615652%
4386	Nixyaawii Community School	1,826	0.00380531%
4388	West Lane Tech	1,818	0.00378791%
4390	Oregon Connections Academy	36,412	0.07586077%
4392	Eagleridge High School	2,801	0.00583525%
4393	Cascade Heights Public Charter School	3,012	0.00627536%
4395	Siletz Valley Early College Academy	1,269	0.00264474%
4396	Sweet Home Charter School	2,258	0.00470406%
4397	Springwater Environmental Sciences School	3,233	0.00673606%
4400	Phoenix School	2,372	0.00494278%
4401	Ballston Community School	829	0.00172653%
4402	Sage Community School	866	0.00180324%
4403	Portland Village School	5,427	0.01130676%
4404	Alliance Charter Academy	6,664	0.01388477%
4405	Forest Grove Community School	3,199	0.00666541%
4407	Madrone Trail Public Charter School	3,594	0.00748712%
4408	Muddy Creek Charter School	1,540	0.00320881%
4409	Southwest Charter School	2,914	0.00607101%
4410	Ace Academy	-	0.00000000%
4411	Sherwood Charter School	2,846	0.00592903%
4412	Estacada Web Academy	7,935	0.01653234%
4418	Lewis & Clark Montessori Charter School	6,406	0.01334706%
4419	Silvies River Web Academy	2,479	0.00516397%
4420	Oregon Virtual Academy	16,642	0.03467152%
4422	Redmond Proficiency Academy	11,933	0.02486068%
4423	Molalla River Academy	3,152	0.00656635%

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2018

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2018	Proportionate Share June 30, 2018
4424	The Ivy School	3,658	0.00762033%
4429	Clackamas Web Academy	62	0.00012819%
4430	Clackamas Charter Alliance 2	349	0.00072626%
4432	Renaissance Public Academy	1,349	0.00281118%
4433	Powell Butte Community Charter School	3,224	0.00671608%
4434	Logos Public Charter School	5,618	0.01170551%
4435	Sunny Wolf Charter School	2,299	0.00478956%
4436	Academy of Arts & Academics	3,306	0.00688761%
4437	Center for Advance Learning	3,668	0.00764194%
4440	Sheridan Allprep Academy	1,950	0.00406259%
4441	Baker Web Academy	20,033	0.04173781%
4443	Knova Learning Oreogn	4,180	0.00870790%
4444	Bennett Pearson Academy, Inc.	1,846	0.00384663%
4446	Coburg Community Charter School	3,712	0.00773400%
4447	Arco Iris Spanish Immersion Charter School	3,836	0.00799293%
4448	Gresham Barlow Web Academy	6,063	0.01263174%
4449	Mosier Middle School	-	0.00000000%
4450	Sauvie Island Academy	4,233	0.00882003%
4451	River's Edge Academy Charter School	2,212	0.00460930%
4452	South Columbia Family School	745	0.00155240%
4453	Woodland Educational Initiative	2,399	0.00499876%
4454	Le Monde Immersion Charter School	3,689	0.00768638%
4455	Hope Chinese Charter School	3,917	0.00816154%
4456	Insight School of Oregon Charter	2,982	0.00621364%
4457	Oregon Virtual Education East	278	0.00058003%
4458	Oregon Virtual Education West	278	0.00058003%
4459	Crater Lake Charter Academy	3,236	0.00674098%
4460	KairosPDX	2,460	0.00512558%
4461	Mountain View Academy	77	0.00015988%
4462	Bend International School	2,835	0.00590684%
4463	Dallas Community School-Community Innovation Partners	1,724	0.00359259%
4464	The Valley School of Southern Oregon	1,025	0.00213580%
4465	Bridge Educational Foundation	832	0.00173249%
4467	Cannon Beach Academy	584	0.00121589%
4468	Frontier Charter Academy	1,793	0.00373579%
4469	Desert Sky Montessori	188	0.00039120%
Total		\$ 47,997,918	100%

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2018

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
1000	State Agencies	\$ (33,138,479.00)	\$ 362,934	\$ 362,934	\$ 1,878,046	\$ 105,144	\$ 7,144,586	\$ -	\$ 9,127,776	\$ (3,110,305)	\$ 184,667	\$ (2,925,638)
2000	Lake County	(39,825)	-	-	2,257	126	8,586	1,233	12,202	(3,738)	(690)	(4,428)
2001	Clackamas County	(1,582,133)	5,901	5,901	89,664	5,020	341,105	-	435,789	(148,495)	2,778	(145,717)
2002	Curry County	(49,231)	268	268	2,790	156	10,614	580	14,140	(4,621)	(225)	(4,846)
2003	Douglas County	(268,538)	528	528	15,219	852	57,896	2,765	76,732	(25,204)	(1,396)	(26,600)
2004	Harney County	(46,252)	-	-	2,621	147	9,972	910	13,650	(4,341)	(472)	(4,813)
2005	Jackson County	(525,503)	5,517	5,517	29,782	1,667	113,297	1,847	146,593	(49,322)	1,312	(48,010)
2006	Jefferson County	(65,058)	-	-	3,687	206	14,026	384	18,303	(6,106)	(217)	(6,323)
2007	Klamath County	(39,013)	165	165	2,211	124	8,411	696	11,442	(3,662)	(337)	(3,999)
2008	Lane County	(950,529)	-	-	53,869	3,016	204,932	4,419	266,236	(89,214)	(2,116)	(91,330)
2009	Marion County	(906,189)	-	-	51,356	2,875	195,372	4,788	254,391	(85,053)	(2,585)	(87,638)
2011	Washington County	(1,464,311)	-	-	82,986	4,646	315,702	10,240	413,574	(137,437)	(5,030)	(142,467)
2012	Grant County	(35,717)	-	-	2,024	113	7,701	509	10,347	(3,352)	(278)	(3,630)
2013	Umatilla County	(166,121)	291	291	9,415	527	35,815	733	46,490	(15,592)	(304)	(15,896)
2014	Linn County	(418,212)	-	-	23,701	1,327	90,166	810	116,004	(39,252)	(469)	(39,721)
2015	Yamhill County	(299,549)	-	-	16,976	950	64,582	3,066	85,574	(28,115)	(1,507)	(29,622)
2016	Sherman County	(26,574)	113	113	1,506	84	5,729	181	7,500	(2,494)	(58)	(2,552)
2017	Columbia County	(113,318)	762	762	6,422	360	24,431	795	32,008	(10,636)	102	(10,534)
2018	Coos County	(170,897)	-	-	9,685	542	36,845	1,147	48,219	(16,040)	(586)	(16,626)
2020	Wasco County	(69,808)	532	532	3,956	221	15,051	24	19,252	(6,552)	301	(6,251)
2021	Baker County	(57,291)	-	-	3,247	182	12,352	373	16,154	(5,377)	(187)	(5,564)
2022	Gilliam County	(22,660)	-	-	1,284	72	4,885	207	6,448	(2,127)	(112)	(2,239)
2027	Deschutes County	(707,109)	-	-	40,074	2,244	152,451	5,761	200,530	(66,368)	(2,721)	(69,089)
2035	Hood River County	(80,621)	-	-	4,569	256	17,382	536	22,743	(7,567)	(268)	(7,835)
2036	Clatsop County	(119,881)	2,449	2,449	6,794	380	25,846	88	33,108	(11,252)	1,014	(10,238)
2037	Polk County	(196,518)	759	759	11,137	624	42,369	1,758	55,888	(18,445)	(319)	(18,764)
2038	Multnomah County	(3,783,423)	-	-	214,417	12,004	815,698	15,121	1,057,240	(355,103)	(7,888)	(362,991)
2039	Malheur County	(83,158)	49	49	4,713	264	17,929	764	23,670	(7,805)	(428)	(8,233)
2040	Benton County	(313,665)	436	436	17,776	995	67,625	2,184	88,580	(29,440)	(693)	(30,133)
2042	Josephine County	(170,233)	-	-	9,648	540	36,702	1,383	48,273	(15,978)	(658)	(16,636)
2043	Lincoln County	(49,808)	12	12	2,823	158	10,738	243	13,962	(4,675)	(137)	(4,812)
2044	Crook County	(20,646)	97	97	1,170	66	4,451	496	6,183	(1,938)	(157)	(2,095)
2050	Wallowa County	(3,674)	-	-	208	12	792	108	1,120	(345)	(51)	(396)
2099	State Judiciary	(402,549)	1,928	1,928	22,814	1,277	86,789	10,678	121,558	(37,782)	(3,508)	(41,290)
2100	City of Roseburg	(118,762)	-	-	6,731	377	25,605	548	33,261	(11,147)	(301)	(11,448)
2101	City of Salem	(943,344)	682	682	53,462	2,993	203,383	4,025	263,863	(88,540)	(1,349)	(89,889)
2102	City of Medford	(420,253)	-	-	23,817	1,333	90,606	3,454	119,210	(39,444)	(1,876)	(41,320)
2103	City of Albany	(319,582)	-	-	18,112	1,014	68,901	4,694	92,721	(29,995)	(2,422)	(32,417)
2104	City of Ashland	(191,346)	726	726	10,844	607	41,254	884	53,589	(17,959)	(205)	(18,164)
2105	City of Astoria	(67,341)	297	297	3,816	214	14,519	69	18,618	(6,320)	88	(6,232)
2106	City of Beaverton	(460,142)	931	931	26,077	1,460	99,206	1,284	128,027	(43,188)	(11)	(43,199)
2107	City of Bend	(500,810)	491	491	28,382	1,589	107,974	3,190	141,135	(47,005)	(1,099)	(48,104)
2109	City of Canby	(65,031)	54	54	3,685	206	14,021	460	18,372	(6,104)	(247)	(6,351)
2110	City of Coquille	(16,093)	-	-	912	51	3,470	258	4,691	(1,510)	(141)	(1,651)
2111	City of Eugene	(1,140,586)	-	-	64,640	3,619	245,908	6,505	320,672	(107,053)	(3,615)	(110,668)
2112	City of Forest Grove	(9,411)	452	452	533	30	2,029	689	3,281	(883)	(35)	(918)
2113	City of Grants Pass	(197,954)	173	173	11,219	628	42,679	5,865	60,391	(18,580)	(2,448)	(21,028)
2114	City of Gresham	(510,468)	-	-	28,930	1,620	110,056	3,641	144,247	(47,911)	(1,779)	(49,690)
2115	City of Hillsboro	(685,773)	-	-	38,865	2,176	147,851	3,983	192,875	(64,365)	(1,923)	(66,288)
2117	City of McMinnville	(144,912)	6,494	6,494	8,213	460	31,243	952	40,868	(13,601)	2,263	(11,338)
2118	City of Ontario	(31,773)	-	-	1,801	101	6,850	749	9,501	(2,982)	(397)	(3,379)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2119	City of Oregon City	(151,104)	10	10	8,563	479	32,578	937	42,557	(14,182)	(401)	(14,583)
2120	City of Lake Oswego	(287,914)	-	-	16,317	914	62,074	1,886	81,191	(27,023)	(1,088)	(28,111)
2121	City of Portland	(4,177,752)	-	-	236,764	13,255	900,714	39,530	1,190,263	(392,114)	(18,320)	(410,434)
2122	City of Redmond	(123,556)	477	477	7,002	392	26,638	224	34,256	(11,597)	183	(11,414)
2123	City of St. Helens	(47,884)	270	270	2,714	152	10,324	316	13,506	(4,494)	22	(4,472)
2125	City of Vernonia	(6,658)	53	53	377	21	1,435	-	1,833	(625)	30	(595)
2126	City of West Linn	(94,695)	799	799	5,367	300	20,416	280	26,363	(8,888)	184	(8,704)
2127	City of Cottage Grove	(44,040)	772	772	2,496	140	9,495	-	12,131	(4,133)	365	(3,768)
2128	City of Tillamook	(19,768)	193	193	1,120	63	4,262	-	5,445	(1,855)	83	(1,772)
2129	City of Sweet Home	(11,338)	-	-	643	36	2,444	96	3,219	(1,064)	(43)	(1,107)
2131	City of Drain	(5,769)	-	-	327	18	1,244	224	1,813	(541)	(122)	(663)
2132	Eugene Water & Electric Board	(433,009)	5,018	5,018	24,540	1,374	93,356	2,996	122,266	(40,641)	420	(40,221)
2135	McMinnville Water & Light Department	(51,946)	-	-	2,944	165	11,199	7,632	21,940	(4,876)	(3,374)	(8,250)
2138	City of Hood River	(47,184)	67	67	2,674	150	10,173	-	12,997	(4,429)	33	(4,396)
2139	City of Reedsport	(16,429)	-	-	931	52	3,542	203	4,728	(1,542)	(99)	(1,641)
2140	City of Lebanon	(63,217)	1,261	1,261	3,583	201	13,630	-	17,414	(5,933)	632	(5,301)
2142	City of Sherwood	(75,206)	-	-	4,262	239	16,214	674	21,389	(7,059)	(381)	(7,440)
2143	City of Oakland	(1,673)	34	34	95	5	361	25	486	(157)	-	(157)
2145	City of Vale	(4,231)	63	63	240	13	912	35	1,200	(397)	7	(390)
2146	City of Prineville	(46,072)	-	-	2,611	146	9,933	663	13,353	(4,324)	(344)	(4,668)
2147	City of Wheeler	(1,533)	13	13	87	5	330	6	428	(144)	1	(143)
2148	City of Klamath Falls	(101,277)	194	194	5,740	321	21,835	731	28,627	(9,506)	(346)	(9,852)
2149	City of Canyonville	(3,237)	103	103	183	10	698	-	891	(304)	55	(249)
2150	City of Bandon	(22,276)	95	95	1,262	71	4,803	136	6,272	(2,091)	(39)	(2,130)
2152	City of Coos Bay	(75,200)	275	275	4,262	239	16,213	650	21,364	(7,058)	(263)	(7,321)
2154	City of Pendleton	(98,107)	-	-	5,560	311	21,152	1,556	28,579	(9,208)	(795)	(10,003)
2155	City of Corvallis	(328,052)	-	-	18,592	1,041	70,727	3,666	94,026	(30,790)	(1,977)	(32,767)
2157	City of Monmouth	(37,252)	-	-	2,111	118	8,032	236	10,497	(3,496)	(124)	(3,620)
2158	City of Milton-Freewater	(44,271)	431	431	2,509	140	9,545	20	12,214	(4,155)	175	(3,980)
2159	City of Baker City	(40,706)	-	-	2,307	129	8,776	377	11,589	(3,821)	(202)	(4,023)
2160	City of Hermiston	(67,603)	56	56	3,831	214	14,575	556	19,176	(6,345)	(209)	(6,554)
2161	City of Pilot Rock	(3,142)	-	-	178	10	677	90	955	(295)	(46)	(341)
2162	City of Clatskanie	(9,498)	-	-	538	30	2,048	886	3,502	(891)	(457)	(1,348)
2163	City of Milwaukie	(106,110)	23	23	6,014	337	22,877	193	29,421	(9,959)	(103)	(10,062)
2165	City of Cornelius	(26,495)	29	29	1,502	84	5,712	17	7,315	(2,487)	10	(2,477)
2166	City of Nyssa	(6,087)	135	135	345	19	1,312	124	1,800	(571)	(14)	(585)
2167	City of Athena	(2,586)	48	48	147	8	558	6	719	(243)	18	(225)
2168	City of Oakridge	(11,466)	137	137	650	36	2,472	94	3,252	(1,076)	4	(1,072)
2170	City of Madras	(21,825)	4	4	1,237	69	4,705	268	6,279	(2,048)	(113)	(2,161)
2172	City of Sandy	(49,194)	176	176	2,788	156	10,606	478	14,028	(4,617)	(105)	(4,722)
2174	City of Mt. Angel	(9,219)	65	65	522	29	1,988	19	2,558	(865)	16	(849)
2175	City of Umatilla	(24,140)	-	-	1,368	77	5,205	554	7,204	(2,266)	(264)	(2,530)
2176	City of Scappoose	(24,456)	76	76	1,386	78	5,273	14	6,751	(2,295)	38	(2,257)
2177	City of Condon	(2,124)	-	-	120	7	458	95	680	(199)	(53)	(252)
2178	City of Boardman	(12,142)	7	7	688	39	2,618	357	3,702	(1,140)	(208)	(1,348)
2179	City of Estacada	(13,135)	33	33	744	42	2,832	190	3,808	(1,233)	(63)	(1,296)
2180	City of Enterprise	(7,849)	-	-	445	25	1,692	135	2,297	(737)	(64)	(801)
2181	City of Central Point	(52,663)	-	-	2,985	167	11,354	698	15,204	(4,943)	(359)	(5,302)
2182	City of Cascade Locks	(7,747)	-	-	439	25	1,670	301	2,435	(727)	(154)	(881)
2183	City of Myrtle Point	(14,179)	-	-	804	45	3,057	331	4,237	(1,331)	(167)	(1,498)
2184	City of Port Orford	(5,912)	-	-	335	19	1,275	160	1,789	(555)	(81)	(636)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2018

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2185	City of Wood Village	(9,016)	137	137	511	29	1,944	-	2,484	(846)	62	(784)
2186	City of Chiloquin	(1,821)	11	11	103	6	393	-	502	(171)	5	(166)
2187	City of Philomath	(17,600)	-	-	997	56	3,795	90	4,938	(1,652)	(43)	(1,695)
2188	City of Talent	(12,984)	310	310	736	41	2,799	-	3,576	(1,219)	137	(1,082)
2189	City of Willamina	(4,407)	-	-	250	14	950	198	1,412	(414)	(95)	(509)
2191	City of Huntington	(624)	27	27	35	2	135	40	212	(59)	(11)	(70)
2192	City of North Plains	(7,686)	-	-	436	24	1,657	271	2,388	(721)	(134)	(855)
2193	City of Heppner	(2,532)	36	36	143	8	546	4	701	(238)	13	(225)
2194	City of Cave Junction	(4,984)	-	-	282	16	1,075	82	1,455	(468)	(41)	(509)
2195	City of Metolius	(958)	17	17	54	3	207	25	289	(90)	(6)	(96)
2196	City of Hubbard	(6,132)	161	161	348	19	1,322	89	1,778	(576)	18	(558)
2197	City of Myrtle Creek	(10,139)	1	1	575	32	2,186	140	2,933	(952)	(82)	(1,034)
2198	City of Carlton	(6,126)	9	9	347	19	1,321	47	1,734	(575)	(14)	(589)
2199	City of Junction City	(25,031)	152	152	1,419	79	5,397	255	7,150	(2,349)	(85)	(2,434)
2200	City of Wallowa	(1,793)	14	14	102	6	387	24	519	(168)	(1)	(169)
2201	City of Coburg	(7,581)	-	-	430	24	1,634	148	2,236	(712)	(79)	(791)
2202	City of Dallas	(54,175)	-	-	3,070	172	11,680	447	15,389	(5,085)	(201)	(5,286)
2203	City of Rockaway Beach	(10,520)	153	153	596	33	2,268	-	2,897	(987)	86	(901)
2204	City of Burns	(7,473)	10	10	424	24	1,611	-	2,059	(701)	4	(697)
2205	City of Elgin	(4,537)	-	-	257	14	978	59	1,308	(426)	(32)	(458)
2206	City of Weston	(2,044)	-	-	116	6	441	15	578	(192)	(7)	(199)
2207	City of Mill City	(2,298)	-	-	130	7	496	34	667	(216)	(19)	(235)
2208	City of Fairview	(16,444)	1,673	1,673	932	52	3,545	121	4,650	(1,543)	655	(888)
2209	City of Monroe	(1,572)	21	21	89	5	339	55	488	(148)	(12)	(160)
2210	City of Helix	(428)	-	-	24	1	92	73	190	(40)	(36)	(76)
2211	City of Jefferson	(3,850)	59	59	218	12	830	-	1,060	(361)	28	(333)
2212	Town of Lakeview	(10,676)	-	-	605	34	2,302	208	3,149	(1,002)	(107)	(1,109)
2213	City of Stanfield	(5,734)	-	-	325	18	1,236	168	1,747	(538)	(78)	(616)
2214	City of Yamhill	(4,875)	-	-	276	15	1,051	18	1,360	(458)	(7)	(465)
2215	City of Powers	(388)	26	26	22	1	84	2	109	(36)	10	(26)
2216	City of Brookings	(28,150)	294	294	1,595	89	6,069	270	8,023	(2,642)	(31)	(2,673)
2217	City of Sutherlin	(27,195)	207	207	1,541	86	5,863	204	7,694	(2,552)	33	(2,519)
2218	City of Prairie City	(2,371)	5	5	134	8	511	12	665	(223)	(1)	(224)
2219	City of Sheridan	(8,924)	130	130	506	28	1,924	215	2,673	(838)	(70)	(908)
2220	City of Garibaldi	(4,749)	-	-	269	15	1,024	106	1,414	(446)	(55)	(501)
2221	City of Sisters	(9,772)	-	-	554	31	2,107	246	2,938	(917)	(116)	(1,033)
2222	City of Jacksonville	(11,399)	77	77	646	36	2,458	58	3,198	(1,070)	(2)	(1,072)
2223	City of Cannon Beach	(22,835)	206	206	1,294	72	4,923	-	6,289	(2,143)	97	(2,046)
2224	City of Falls City	(1,583)	46	46	90	5	341	-	436	(149)	24	(125)
2225	City of Echo	(2,321)	1	1	132	7	500	16	655	(218)	(8)	(226)
2226	City of Hines	(3,854)	53	53	218	12	831	59	1,120	(362)	7	(355)
2228	City of Turner	(4,682)	20	20	265	15	1,009	54	1,343	(439)	(12)	(451)
2229	City of John Day	(8,879)	-	-	503	28	1,914	391	2,836	(833)	(193)	(1,026)
2231	City of Banks	(4,166)	-	-	236	13	898	128	1,275	(391)	(63)	(454)
2232	City of Joseph	(1,162)	-	-	66	4	251	113	434	(109)	(58)	(167)
2233	City of Lafayette	(4,937)	105	105	280	16	1,064	16	1,376	(463)	35	(428)
2234	City of Aumsville	(10,153)	-	-	575	32	2,189	125	2,921	(953)	(59)	(1,012)
2235	City of Amity	(3,026)	-	-	172	10	652	22	856	(284)	(12)	(296)
2236	City of Creswell	(10,080)	32	32	571	32	2,173	109	2,885	(946)	(28)	(974)
2237	City of Troutdale	(33,635)	-	-	1,906	107	7,252	907	10,172	(3,157)	(445)	(3,602)
2238	City of Warrenton	(28,867)	75	75	1,636	92	6,224	80	8,032	(2,709)	(16)	(2,725)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2018

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2240	City of Wilsonville	(101,297)	-	-	5,741	321	21,839	2,325	30,226	(9,507)	(1,235)	(10,742)
2241	City of Bay City	(3,804)	5	5	216	12	820	12	1,060	(357)	(1)	(358)
2242	City of Gaston	(1,157)	-	-	66	4	249	94	413	(109)	(41)	(150)
2244	City of Lakeside	(3,085)	46	46	175	10	665	99	949	(290)	(39)	(329)
2245	City of Dundee	(6,156)	17	17	349	20	1,327	31	1,727	(578)	(11)	(589)
2246	City of Merrill	(977)	11	11	55	3	211	-	269	(92)	5	(87)
2247	City of Malin	(1,244)	-	-	70	4	268	12	354	(117)	(7)	(124)
2248	City of Fossil	(735)	22	22	42	2	159	2	205	(69)	8	(61)
2249	City of Phoenix	(11,877)	-	-	673	38	2,561	456	3,728	(1,115)	(239)	(1,354)
2250	City of Gold Beach	(8,834)	-	-	501	28	1,905	94	2,528	(829)	(52)	(881)
2251	City of Rogue River	(7,915)	8	8	449	25	1,706	41	2,221	(743)	(22)	(765)
2252	City of Dayton	(4,521)	29	29	256	14	975	-	1,245	(424)	13	(411)
2253	Town of Butte Falls	(883)	4	4	50	3	190	57	300	(83)	(22)	(105)
2254	City of Shady Cove	(2,210)	-	-	125	7	476	77	685	(207)	(37)	(244)
2255	Town of Canyon City	(1,416)	8	8	80	4	305	-	389	(133)	4	(129)
2256	City of Jordan Valley	(630)	10	10	36	2	136	-	174	(59)	4	(55)
2257	City of Culver	(1,726)	7	7	98	5	372	41	516	(162)	(13)	(175)
2258	City of Adair Village	(2,112)	-	-	120	7	455	22	604	(198)	(11)	(209)
2260	City of Riddle	(3,536)	-	-	200	11	762	32	1,005	(332)	(16)	(348)
2261	City of Waldport	(8,660)	-	-	491	27	1,867	52	2,437	(813)	(26)	(839)
2262	City of Dufur	(946)	22	22	54	3	204	37	298	(89)	(12)	(101)
2263	City of La Grande	(24,019)	118	118	1,361	76	5,178	168	6,783	(2,254)	(48)	(2,302)
2264	City of Gervais	(5,748)	61	61	326	18	1,239	34	1,617	(539)	6	(533)
2265	City of Westfir	(627)	-	-	36	2	135	35	208	(59)	(17)	(76)
2266	City of Irrigon	(5,102)	3	3	289	16	1,100	5	1,410	(479)	(2)	(481)
2267	City of Independence	(30,997)	-	-	1,757	98	6,683	173	8,711	(2,909)	(87)	(2,996)
2268	City of Harrisburg	(7,853)	-	-	445	25	1,693	122	2,285	(737)	(62)	(799)
2269	City of Durham	(981)	16	16	56	3	211	-	270	(92)	9	(83)
2270	City of Lyons	(833)	5	5	47	3	180	11	241	(78)	(1)	(79)
2271	City of Columbia City	(5,861)	4	4	332	19	1,264	79	1,694	(550)	(31)	(581)
2272	City of Aurora	(2,295)	30	30	130	7	495	4	636	(215)	16	(199)
2273	City of Silverton	(31,943)	216	216	1,810	101	6,887	-	8,798	(2,998)	98	(2,900)
2274	City of Gold Hill	(953)	50	50	54	3	205	98	360	(89)	(36)	(125)
2275	City of Toledo	(21,473)	72	72	1,217	68	4,630	391	6,306	(2,015)	(198)	(2,213)
2276	City of Newport	(29,055)	-	-	1,647	92	6,264	428	8,431	(2,727)	(191)	(2,918)
2278	City of Springfield	(322,081)	1,572	1,572	18,253	1,022	69,440	412	89,127	(30,230)	442	(29,788)
2279	City of Keizer	(73,109)	-	-	4,143	232	15,762	1,018	21,155	(6,862)	(567)	(7,429)
2280	City of Winston	(12,851)	-	-	728	41	2,771	461	4,001	(1,206)	(241)	(1,447)
2281	City of Manzanita	(6,500)	-	-	368	21	1,401	247	2,037	(610)	(125)	(735)
2282	City of Eagle Point	(8,175)	6	6	463	26	1,763	25	2,277	(767)	(12)	(779)
2283	City of Maupin	(3,044)	15	15	172	10	656	8	846	(286)	2	(284)
2284	City of Halsey	(2,279)	-	-	129	7	491	66	693	(214)	(36)	(250)
2285	City of Veneta	(10,388)	7	7	589	33	2,240	18	2,880	(975)	(3)	(978)
2286	City of Millersburg	(2,900)	-	-	164	9	625	233	1,031	(272)	(114)	(386)
2287	City of King City	(3,881)	20	20	220	12	837	12	1,081	(364)	3	(361)
2288	City of Tualatin	(115,793)	-	-	6,562	367	24,965	749	32,643	(10,868)	(350)	(11,218)
2290	City of Molalla	(30,373)	7	7	1,721	96	6,548	77	8,442	(2,851)	(29)	(2,880)
2291	City of Florence	(33,705)	-	-	1,910	107	7,267	678	9,962	(3,163)	(365)	(3,528)
2292	City of North Bend	(44,422)	-	-	2,518	141	9,577	470	12,706	(4,169)	(204)	(4,373)
2293	City of Lowell	(2,796)	59	59	158	9	603	14	784	(262)	28	(234)
2294	City of Depoe Bay	(6,691)	60	60	379	21	1,442	23	1,865	(628)	13	(615)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
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 As of and for the Fiscal Year Ended June 30, 2018

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2295	City of Tigard	(64,649)	521	521	3,664	205	13,938	777	18,584	(6,068)	(230)	(6,298)
2296	City of Happy Valley	(44,273)	294	294	2,509	140	9,545	145	12,339	(4,155)	111	(4,044)
2297	City of Rainier	(9,819)	157	157	556	31	2,117	-	2,704	(922)	72	(850)
2298	City of Lincoln City	(74,688)	497	497	4,233	237	16,102	217	20,789	(7,010)	88	(6,922)
2299	City of Dunes City	(290)	8	8	16	1	63	17	97	(27)	(4)	(31)
2300	City of Yachats	(4,620)	123	123	262	15	996	36	1,309	(434)	31	(403)
2301	City of Moro	(612)	25	25	35	2	132	30	199	(57)	(6)	(63)
2302	City of Mt. Vernon	(1,417)	17	17	80	4	305	12	401	(133)	-	(133)
2303	City of Woodburn	(92,049)	-	-	5,217	292	19,846	838	26,193	(8,639)	(468)	(9,107)
2304	City of Gladstone	(37,844)	335	335	2,145	120	8,159	551	10,975	(3,552)	(42)	(3,594)
2305	City of Elkton	(444)	-	-	25	1	96	1	123	(42)	(1)	(43)
2306	City of Imbler	(114)	11	11	6	-	25	3	34	(11)	5	(6)
2307	City of Yoncalla	(2,177)	45	45	123	7	469	-	599	(204)	25	(179)
2308	City of North Powder	(767)	18	18	43	2	165	-	210	(72)	10	(62)
2309	City of Gearhart	(12,788)	-	-	725	41	2,757	860	4,383	(1,200)	(379)	(1,579)
2501	Port of The Dalles	(2,281)	19	19	129	7	492	12	640	(214)	-	(214)
2507	Port of Astoria	(15,931)	160	160	903	51	3,435	-	4,389	(1,495)	71	(1,424)
2508	Multnomah Drainage	(19,590)	225	225	1,110	62	4,224	141	5,537	(1,839)	72	(1,767)
2510	Horsefly Irrigation District	(769)	21	21	44	2	166	26	238	(72)	2	(70)
2511	Grants Pass Irrigation District	(5,594)	29	29	317	18	1,206	3	1,544	(525)	16	(509)
2512	Port of Portland	(760,537)	1,342	1,342	43,102	2,413	163,970	4,058	213,543	(71,382)	(1,804)	(73,186)
2513	Port of Coos Bay	(20,679)	179	179	1,172	66	4,458	573	6,269	(1,941)	(143)	(2,084)
2515	Klamath County Fire District 1	(52,235)	-	-	2,960	166	11,262	780	15,168	(4,903)	(459)	(5,362)
2518	Clackamas County Housing Authority	(27,594)	173	173	1,564	88	5,949	223	7,824	(2,590)	5	(2,585)
2519	Home Forward	(154,742)	431	431	8,770	491	33,362	1,460	44,083	(14,524)	(671)	(15,195)
2521	League of Oregon Cities	(14,212)	9,578	9,578	805	45	3,064	-	3,914	(1,334)	4,169	2,835
2522	Lane Council of Governments	(116,856)	734	734	6,623	371	25,194	77	32,265	(10,968)	398	(10,570)
2526	Clatskanie PUD	(38,016)	-	-	2,154	121	8,196	527	10,998	(3,568)	(265)	(3,833)
2527	Deschutes Valley Water District	(16,683)	143	143	945	53	3,597	266	4,861	(1,566)	(95)	(1,661)
2528	Columbia River Fire & Rescue	(47,549)	-	-	2,695	151	10,251	1,147	14,244	(4,463)	(597)	(5,060)
2529	East Fork Irrigation District	(3,030)	-	-	172	10	653	24	859	(284)	(11)	(295)
2531	Oregon School Boards Association	(29,701)	531	531	1,683	94	6,403	33	8,213	(2,788)	211	(2,577)
2533	Owyhee Irrigation District	(14,457)	-	-	819	46	3,117	79	4,061	(1,357)	(46)	(1,403)
2536	Valley View Cemetery	(447)	14	14	25	1	96	-	122	(42)	6	(36)
2538	Clackamas Vector Control	(2,714)	201	201	154	9	585	-	748	(255)	95	(160)
2540	West Extension Irrigation District	(4,035)	86	86	229	13	870	63	1,175	(379)	23	(356)
2541	Jackson County Vector Control District	(2,033)	-	-	115	6	438	63	622	(191)	(30)	(221)
2542	Rainbow Water District	(5,937)	-	-	336	19	1,280	35	1,670	(557)	(16)	(573)
2544	Santa Clara Rural Fire Protection District	(3,121)	63	63	177	10	673	73	933	(293)	5	(288)
2545	Council of Governments	(69,391)	363	363	3,933	220	14,961	804	19,918	(6,513)	(315)	(6,828)
2549	Rogue River Fire District	(11,552)	-	-	655	37	2,491	220	3,403	(1,084)	(112)	(1,196)
2550	Nyssa Road Assessment District 2	(2,341)	17	17	133	7	505	8	653	(220)	4	(216)
2551	Sandy Fire Department	(14,080)	-	-	798	45	3,036	326	4,205	(1,322)	(158)	(1,480)
2552	Winston-Dillard Fire District	(8,542)	52	52	484	27	1,842	272	2,625	(802)	(138)	(940)
2553	Tangent Rural Fire Protection District	(1,673)	23	23	95	5	361	-	461	(157)	14	(143)
2555	Monroe Fire Department	(1,038)	7	7	59	3	224	4	290	(97)	3	(94)
2556	Jackson County Fire District 5	(26,655)	58	58	1,511	85	5,747	-	7,343	(2,502)	33	(2,469)
2557	Estacada Fire Department	(13,837)	48	48	784	44	2,983	242	4,053	(1,299)	(77)	(1,376)
2559	Keizer Fire Department	(32,695)	-	-	1,853	104	7,049	987	9,993	(3,069)	(450)	(3,519)
2561	Jefferson Rural Fire Protection District	(3,855)	174	174	218	12	831	-	1,061	(362)	80	(282)
2562	Wy'East Fire District	(1,274)	-	-	72	4	275	9	360	(120)	(6)	(126)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2018

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2563	Central Oregon Irrigation District	(19,002)	-	-	1,077	60	4,097	37	5,271	(1,783)	(20)	(1,803)
2564	Illinois Valley Fire District	(4,474)	61	61	254	14	965	-	1,233	(420)	29	(391)
2567	Charleston Rural Fire Protection District	(1,266)	82	82	72	4	273	39	388	(119)	13	(106)
2568	Molalla Rural Fire Protection District 73	(13,527)	-	-	767	43	2,916	282	4,008	(1,270)	(127)	(1,397)
2569	Central Oregon Intergovernmental Council	(52,973)	-	-	3,002	168	11,421	832	15,423	(4,972)	(448)	(5,420)
2570	Port of St. Helens	(8,546)	-	-	484	27	1,842	136	2,489	(802)	(80)	(882)
2571	Crystal Springs Water District	(4,724)	34	34	268	15	1,019	114	1,416	(443)	(29)	(472)
2572	Local Government Personnel Institute	(4,031)	228	228	228	13	869	-	1,110	(378)	115	(263)
2573	Goshen Fire District	(1,493)	11	11	85	5	322	139	551	(140)	(54)	(194)
2575	Jefferson County Rural Fire Protection District 1	(3,834)	115	115	217	12	827	-	1,056	(360)	57	(303)
2576	Depoe Bay Rural Fire Protection District	(8,804)	267	267	499	28	1,898	156	2,581	(826)	90	(736)
2579	La Pine Rural Fire Protection District	(23,191)	-	-	1,314	74	5,000	279	6,667	(2,177)	(145)	(2,322)
2580	Marion County Fire District 1	(49,368)	-	-	2,798	157	10,644	1,663	15,262	(4,634)	(813)	(5,447)
2581	Port of Umatilla	(1,799)	-	-	102	6	388	15	511	(169)	(7)	(176)
2582	Talent Irrigation District	(7,286)	-	-	413	23	1,571	51	2,058	(684)	(22)	(706)
2585	Rogue River Valley Irrigation District	(3,239)	-	-	184	10	698	11	903	(304)	(6)	(310)
2587	Tualatin Valley Irrigation District	(3,105)	65	65	176	10	669	16	871	(291)	32	(259)
2588	Clatskanie Rural Fire Protection District	(10,724)	-	-	608	34	2,312	256	3,210	(1,006)	(126)	(1,132)
2589	West Slope Water District	(5,056)	95	95	287	16	1,090	-	1,393	(475)	49	(426)
2590	Redmond Fire & Rescue	(49,737)	-	-	2,819	158	10,723	764	14,464	(4,668)	(396)	(5,064)
2592	Medford Irrigation District	(3,322)	-	-	188	11	716	188	1,103	(312)	(107)	(419)
2594	Metro	(688,163)	-	-	39,000	2,183	148,367	4,211	193,761	(64,589)	(2,169)	(66,758)
2595	Canby Fire District	(24,814)	-	-	1,406	79	5,350	888	7,723	(2,329)	(419)	(2,748)
2596	Bend Parks & Recreation	(86,913)	113	113	4,926	276	18,738	424	24,364	(8,157)	(118)	(8,275)
2597	Mapleton Water District	(806)	10	10	46	3	174	-	223	(76)	5	(71)
2598	Marion County Housing Authority	(7,270)	29	29	412	23	1,567	42	2,044	(682)	(11)	(693)
2599	South Suburban Sanitary District	(7,685)	24	24	436	24	1,657	66	2,183	(721)	(28)	(749)
2600	Winston-Dillard Water District	(4,798)	-	-	272	15	1,034	47	1,368	(450)	(24)	(474)
2601	Baker Valley Irrigation District	(797)	-	-	45	3	172	4	224	(75)	(2)	(77)
2602	Aumsville Rural Fire Protection District	(1,792)	-	-	102	6	386	95	589	(168)	(53)	(221)
2603	Corbett Water District	(2,245)	-	-	127	7	484	58	676	(211)	(31)	(242)
2604	Netarts-Oceanside Sanitary District	(4,055)	-	-	230	13	874	56	1,173	(381)	(26)	(407)
2605	Scio Fire District	(643)	113	113	36	2	139	4	181	(60)	46	(14)
2606	West Valley Housing Authority	(8,694)	153	153	493	28	1,874	61	2,456	(816)	31	(785)
2607	Hoodland Fire District 74	(13,082)	-	-	741	42	2,820	217	3,820	(1,228)	(97)	(1,325)
2608	Gaston Rural Fire Protection District	(1,647)	6	6	93	5	355	14	467	(155)	(3)	(158)
2610	Turner Fire District	(5,011)	27	27	284	16	1,080	26	1,406	(470)	5	(465)
2612	Community Services Consortium	(43,819)	100	100	2,483	139	9,447	201	12,270	(4,113)	(29)	(4,142)
2613	Polk Soil & Water Conservation District	(2,139)	35	35	121	7	461	-	589	(201)	16	(185)
2617	Clean Water Services	(336,463)	-	-	19,068	1,068	72,541	2,972	95,649	(31,580)	(1,299)	(32,879)
2618	Estacada Cemetery District	(343)	32	32	19	1	74	-	94	(32)	15	(17)
2620	Jackson County Fire District 4	(5,844)	199	199	331	19	1,260	81	1,691	(549)	82	(467)
2623	Evans Valley Fire District 6	(1,130)	-	-	64	4	244	11	323	(106)	(6)	(112)
2624	Klamath Vector Control	(843)	3	3	48	3	182	13	246	(79)	(5)	(84)
2625	Port of Newport	(6,746)	183	183	382	21	1,454	24	1,881	(633)	65	(568)
2626	Tillamook Peoples Utility District	(82,080)	-	-	4,652	260	17,696	778	23,386	(7,704)	(413)	(8,117)
2628	McKenzie Fire & Rescue Fire District	(6,013)	-	-	341	19	1,296	270	1,926	(564)	(119)	(683)
2630	Sheridan Fire District	(3,212)	122	122	182	10	692	-	884	(301)	55	(246)
2631	Arch Cape Water-Sanitary District	(1,314)	6	6	74	4	283	3	364	(123)	1	(122)
2633	Port of Cascade Locks	(7,099)	-	-	402	23	1,531	346	2,302	(666)	(159)	(825)
2637	Northeast Oregon Housing Authority	(9,303)	-	-	527	30	2,006	237	2,800	(873)	(116)	(989)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2638	North Douglas County Fire & EMS	(3,404)	70	70	193	11	734	77	1,015	(320)	9	(311)
2641	Suburban East Salem Water District	(2,962)	118	118	168	9	639	5	821	(278)	48	(230)
2642	Dexter Rural Fire Protection District	(874)	-	-	50	3	188	82	323	(82)	(38)	(120)
2643	Sweet Home Cemetery	(1,287)	13	13	73	4	277	-	354	(121)	7	(114)
2644	Lakeside Water District	(2,200)	5	5	125	7	474	46	652	(207)	(17)	(224)
2645	Chiloquin Agency Lake Rural Fire Protection District	(3,646)	10	10	207	12	786	347	1,352	(342)	(146)	(488)
2646	Keno Rural Fire Protection District	(1,348)	342	342	76	4	291	-	371	(127)	167	40
2647	Crooked River Ranch Rural Fire Protection District	(3,947)	73	73	224	13	851	52	1,140	(370)	22	(348)
2648	Black Butte Ranch Rural Fire Protection District	(7,196)	135	135	408	23	1,551	74	2,056	(675)	15	(660)
2649	Colton Fire Department	(546)	26	26	31	2	118	48	199	(51)	(18)	(69)
2650	Pleasant Hill Fire Department	(594)	-	-	34	2	128	5	169	(56)	(3)	(59)
2651	Imbler Rural Fire Protection District	(239)	-	-	14	1	52	14	81	(22)	(9)	(31)
2652	The Oregon Consortium	-	-	-	-	-	-	328	328	-	(192)	(192)
2653	Umatilla Fire Department	(1,170)	-	-	66	4	252	112	434	(110)	(59)	(169)
2657	Mid-Willamette Valley Senior Service Agency	(135,259)	527	527	7,665	429	29,162	806	38,062	(12,695)	(42)	(12,737)
2659	Silverton Fire District	(4,928)	-	-	279	16	1,063	66	1,424	(463)	(33)	(496)
2660	Tualatin Valley Fire & Rescue	(651,214)	3,490	3,490	36,906	2,066	140,400	2,885	182,257	(61,121)	798	(60,323)
2663	Metropolitan Area Communications Commission	(7,809)	256	256	443	25	1,684	35	2,187	(733)	92	(641)
2664	Applegate Valley Rural Fire Protection District 9	(6,232)	-	-	353	20	1,344	232	1,949	(585)	(118)	(703)
2669	Roseburg Urban Sanitary Authority	(10,034)	162	162	569	32	2,163	20	2,784	(942)	59	(883)
2671	Columbia 911 Communications District	(13,301)	56	56	754	42	2,868	161	3,825	(1,248)	(70)	(1,318)
2672	Rockwood Water PUD	(15,760)	118	118	893	50	3,398	-	4,341	(1,479)	69	(1,410)
2673	Port Orford Library	(577)	22	22	33	2	124	-	159	(54)	12	(42)
2674	Nestucca Rural Fire District	(3,108)	33	33	176	10	670	31	887	(292)	6	(286)
2675	Salmon Harbor-Douglas County	(5,445)	75	75	309	17	1,174	24	1,524	(511)	33	(478)
2676	Woodburn Fire District	(16,048)	-	-	909	51	3,460	281	4,701	(1,506)	(140)	(1,646)
2678	Central Oregon Regional Housing Authority	(11,396)	58	58	646	36	2,457	40	3,179	(1,070)	18	(1,052)
2679	Columbia River Public Utility District	(50,057)	-	-	2,837	159	10,792	1,934	15,722	(4,698)	(1,007)	(5,705)
2681	Cloverdale Rural Fire Protection District	(1,692)	-	-	96	5	365	23	489	(159)	(9)	(168)
2684	Parkdale Fire District	(1,258)	22	22	71	4	271	-	346	(118)	12	(106)
2685	Oregon Community College Association	(5,116)	118	118	290	16	1,103	49	1,458	(480)	22	(458)
2686	Weston Cemetery	(264)	-	-	15	1	57	34	107	(25)	(18)	(43)
2687	Columbia Drainage Vector Control District	(2,714)	11	11	154	9	585	158	906	(255)	(62)	(317)
2688	Polk County Fire District 1	(13,763)	-	-	780	44	2,967	545	4,336	(1,292)	(271)	(1,563)
2689	Redmond Area Park & Recreation District	(8,364)	-	-	474	27	1,803	61	2,365	(785)	(32)	(817)
2692	Siuslaw Public Library	(4,236)	-	-	240	13	913	23	1,189	(398)	(15)	(413)
2693	City-County Insurance Services	(69,935)	125	125	3,963	222	15,078	9,783	29,046	(6,564)	(4,181)	(10,745)
2694	Philomath Fire Department	(4,671)	114	114	265	15	1,007	151	1,438	(438)	-	(438)
2695	Washington County Consolidated Communications Agency	(73,682)	171	171	4,176	234	15,886	311	20,607	(6,916)	(109)	(7,025)
2696	Stayton Fire District	(4,914)	-	-	278	16	1,059	102	1,455	(461)	(57)	(518)
2698	Halsey Shedd Rural Fire Protection District	(1,331)	-	-	75	4	287	71	437	(125)	(39)	(164)
2699	Chetco Library Board	(2,430)	8	8	138	8	524	14	684	(228)	(6)	(234)
2700	Lowell Rural Fire Protection District	(1,297)	55	55	74	4	280	113	471	(122)	(17)	(139)
2701	Sisters-Camp Sherman Rural Fire Protection District	(13,139)	-	-	745	42	2,833	220	3,840	(1,233)	(102)	(1,335)
2702	Banks Fire District 13	(3,640)	64	64	206	12	785	116	1,119	(342)	(13)	(355)
2705	Lebanon Fire District	(36,888)	-	-	2,091	117	7,953	780	10,941	(3,462)	(389)	(3,851)
2707	Clatskanie Library	(1,058)	8	8	60	3	228	3	294	(99)	3	(96)
2709	Scappoose Public Library	(1,521)	-	-	86	5	328	11	430	(143)	(5)	(148)
2710	Klamath County Emergency Communications District	(7,050)	-	-	400	22	1,520	34	1,976	(662)	(19)	(681)
2712	Jefferson County EMS	(5,912)	78	78	335	19	1,275	-	1,629	(555)	45	(510)
2713	Port of Tillamook Bay	(7,168)	169	169	406	23	1,545	119	2,093	(673)	4	(669)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
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 As of and for the Fiscal Year Ended June 30, 2018

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2714	Winchester Bay Sanitary District	(1,631)	2	2	92	5	352	22	471	(153)	(12)	(165)
2715	Jackson County Fire District 3	(70,376)	59	59	3,988	223	15,173	611	19,995	(6,605)	(334)	(6,939)
2716	Neskowin Water District	(1,924)	-	-	109	6	415	23	553	(181)	(13)	(194)
2717	Ice Fountain Water District	(3,750)	9	9	213	12	809	6	1,040	(352)	2	(350)
2718	Curry Library	(1,520)	6	6	86	5	328	-	419	(143)	3	(140)
2721	Klamath Housing Authority	(5,420)	69	69	307	17	1,169	-	1,493	(509)	41	(468)
2722	Tillamook 9-1-1	(6,971)	-	-	395	22	1,503	50	1,970	(654)	(23)	(677)
2724	Nehalem Bay Wastewater Agency	(4,786)	35	35	271	15	1,032	64	1,382	(449)	(8)	(457)
2725	West Valley Fire District	(6,649)	-	-	377	21	1,433	162	1,993	(624)	(80)	(704)
2726	Yamhill Communications Agency	(10,408)	69	69	590	33	2,244	-	2,867	(977)	39	(938)
2728	Baker County Library District	(5,535)	-	-	314	18	1,193	86	1,611	(520)	(48)	(568)
2729	Douglas County Fire District 2	(49,897)	-	-	2,828	158	10,758	2,390	16,134	(4,683)	(1,382)	(6,065)
2731	Canby Utility Board	(19,331)	-	-	1,096	61	4,168	206	5,531	(1,814)	(106)	(1,920)
2732	Umatilla County Special Library District	(1,195)	84	84	68	4	258	13	343	(112)	28	(84)
2733	Wiard Memorial Park District	-	8	8	-	-	-	33	33	-	(16)	(16)
2734	Seal Rock Water District	(5,344)	-	-	303	17	1,152	25	1,497	(502)	(14)	(516)
2739	Scappoose Rural Fire Protection District	(20,670)	159	159	1,171	66	4,456	192	5,885	(1,940)	10	(1,930)
2740	Neskowin Regional Sanitary Authority	(2,015)	-	-	114	6	434	108	662	(189)	(56)	(245)
2741	Port of Garibaldi	(3,783)	146	146	214	12	816	-	1,042	(355)	75	(280)
2742	Amity Fire District	(1,136)	-	-	64	4	245	11	324	(107)	(7)	(114)
2743	Douglas Soil & Water Conservation District	(999)	71	71	57	3	215	-	275	(94)	33	(61)
2745	Clackamas County Fire District	(327,300)	-	-	18,549	1,038	70,565	3,535	93,687	(30,720)	(1,647)	(32,367)
2747	Salem Housing Authority	(23,882)	204	204	1,353	76	5,149	-	6,578	(2,242)	103	(2,139)
2749	Black Butte Ranch Police	(4,667)	-	-	265	15	1,006	42	1,328	(438)	(21)	(459)
2752	Mist-Birkenfeld Rural Fire Protection District	(1,787)	14	14	101	6	385	-	492	(168)	7	(161)
2753	Linn-Benton Housing Authority	(11,965)	79	79	678	38	2,580	144	3,440	(1,123)	(49)	(1,172)
2754	Western Lane Ambulance District	(16,967)	4	4	962	54	3,658	314	4,988	(1,592)	(134)	(1,726)
2757	City of Stayton	(9,686)	125	125	549	31	2,088	42	2,710	(909)	30	(879)
2758	Mohawk Valley Rural Fire District	(1,441)	20	20	82	5	311	49	447	(135)	(11)	(146)
2760	Knappa Svensen Burnside Rural Fire Protection District	(1,844)	-	-	105	6	398	15	524	(173)	(7)	(180)
2761	Clackamas River Water	(32,940)	73	73	1,867	105	7,102	131	9,205	(3,092)	(45)	(3,137)
2763	Junction City Fire Department	(3,708)	-	-	210	12	799	199	1,220	(348)	(96)	(444)
2765	Green Sanitary	(3,379)	10	10	191	11	729	19	950	(317)	(6)	(323)
2766	Southwest Lincoln County Water District	(2,936)	56	56	166	9	633	46	854	(276)	(2)	(278)
2767	Springfield Utility Board	-	125	125	-	-	-	36	36	-	33	33
2768	Lake County Library District	(1,843)	7	7	104	6	397	49	556	(173)	(17)	(190)
2771	Harbor Water PUD	(4,391)	-	-	249	14	947	98	1,308	(412)	(51)	(463)
2772	Umatilla County Soil & Water District	(590)	-	-	33	2	127	45	207	(55)	(23)	(78)
2773	Housing Authority of Jackson County	(34,665)	6	6	1,965	110	7,474	491	10,040	(3,254)	(209)	(3,463)
2774	Oregon Trail Library District	(1,972)	28	28	112	6	425	63	606	(185)	(11)	(196)
2776	Rainier Cemetery District	(464)	1	1	26	1	100	4	131	(44)	(1)	(45)
2777	City of Newberg	(55,603)	-	-	3,151	176	11,988	3,942	19,257	(5,219)	(2,219)	(7,438)
2778	Mulino Water District 23	(944)	-	-	53	3	204	30	290	(89)	(14)	(103)
2779	Brownsville Rural Fire Protection District	(1,126)	-	-	64	4	243	16	327	(106)	(9)	(115)
2780	Nehalem Bay Health District	-	29	29	-	-	-	1	1	-	12	12
2781	North Bend Coos-Curry Housing Authority	(5,183)	58	58	294	16	1,118	47	1,475	(486)	14	(472)
2782	Millington Rural Fire Protection District	(429)	39	39	24	1	92	1	118	(40)	17	(23)
2783	Tillamook Fire District	(3,283)	-	-	186	10	708	32	936	(308)	(17)	(325)
2784	Eisenschmidt Pool	(2,454)	-	-	139	8	529	64	740	(230)	(30)	(260)
2785	Fern Ridge Community Library	(2,334)	10	10	132	7	503	31	673	(219)	(8)	(227)
2786	Seal Rock Rural Fire Protection District	(1,013)	35	35	57	3	218	59	337	(95)	(5)	(100)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
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 Schedule of OPEB Amounts by Employer
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Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2788	Port of Hood River	(13,835)	-	-	784	44	2,983	43	3,854	(1,298)	(25)	(1,323)
2789	Farmers Irrigation District	(5,375)	-	-	305	17	1,159	120	1,601	(504)	(69)	(573)
2790	Silver Falls Library District	(5,329)	94	94	302	17	1,149	-	1,468	(500)	47	(453)
2792	North Wasco County Parks And Recreation District	(3,004)	57	57	170	10	648	37	865	(282)	4	(278)
2793	North Lincoln Fire & Rescue District 1	(10,320)	-	-	585	33	2,225	980	3,823	(969)	(466)	(1,435)
2794	Siuslaw Rural Fire Protection District 1	(8,619)	-	-	488	27	1,858	308	2,681	(809)	(135)	(944)
2796	West Side Rural Fire Protection District	(1,598)	-	-	91	5	344	9	449	(150)	(5)	(155)
2797	Vernonia Fire	(1,442)	38	38	82	5	311	32	430	(135)	9	(126)
2798	Fairview Water District	(646)	-	-	37	2	139	15	193	(61)	(8)	(69)
2799	Sublimity Fire District	(1,185)	-	-	67	4	256	10	337	(111)	(5)	(116)
2801	Coburg Rural Fire Protection District	(2,613)	-	-	148	8	563	153	872	(245)	(66)	(311)
2802	Rural Road Assessment District 3	(2,311)	18	18	131	7	498	10	646	(217)	6	(211)
2803	Southwestern Polk County Rural Fire Protection District	(53)	50	50	3	-	11	2	16	(5)	21	16
2804	Aurora Rural Fire Protection District	(2,192)	125	125	124	7	473	21	625	(206)	42	(164)
2806	Multnomah County Rural Fire Protection District 14	(169)	59	59	10	1	37	4	52	(16)	24	8
2809	Juntura Road District 4	(12)	-	-	1	-	3	2	6	(1)	(1)	(2)
2810	Sutherlin Water Control District	(787)	-	-	45	2	170	30	247	(74)	(13)	(87)
2811	Mid-Columbia Center For Living	(66,892)	576	576	3,791	212	14,422	-	18,425	(6,278)	325	(5,953)
2816	Odell Sanitary District	(2,597)	-	-	147	8	560	24	739	(244)	(11)	(255)
2817	Wickiup Water District	(790)	22	22	45	3	170	9	227	(74)	5	(69)
2818	Netarts Water District	(1,704)	5	5	97	5	367	-	469	(160)	4	(156)
2819	Harrisburg Fire and Rescue	(1,558)	1	1	88	5	336	20	449	(146)	(7)	(153)
2820	Central Oregon Coast Fire & Rescue District	(2,257)	-	-	128	7	487	457	1,079	(212)	(234)	(446)
2821	Tillamook County Soil And Water Conservation District	(1,902)	130	130	108	6	410	-	524	(178)	61	(117)
2822	Deschutes County Rural Fire Protection District 2	(1,478)	-	-	84	5	319	16	424	(139)	(8)	(147)
2823	Lyons Fire District	(248)	-	-	14	1	54	53	122	(23)	(26)	(49)
2824	Glide Fire Department	(967)	6	6	55	3	209	36	303	(91)	(11)	(102)
2825	Northern Oregon Corrections	(31,584)	-	-	1,790	100	6,810	696	9,396	(2,964)	(395)	(3,359)
2826	Wasco County Soil-Water Conservation District	(3,855)	11	11	218	12	831	12	1,073	(362)	(2)	(364)
2828	Deschutes Public Library District	(47,726)	35	35	2,705	151	10,290	267	13,413	(4,479)	(141)	(4,620)
2829	Hubbard Rural Fire Protection District	(364)	138	138	21	1	78	-	100	(34)	68	34
2830	Netarts-Oceanside Rural Fire Protection District	(1,038)	42	42	59	3	224	21	307	(97)	5	(92)
2833	Boardman Rural Fire Protection District	(5,896)	-	-	334	19	1,271	188	1,812	(553)	(85)	(638)
2834	Crescent Rural Fire Protection District	(1,931)	119	119	109	6	416	-	531	(181)	65	(116)
2835	North Clackamas County Water Commission	(3,156)	-	-	179	10	680	68	937	(296)	(33)	(329)
2837	NORCOM	(13,970)	-	-	792	44	3,012	153	4,001	(1,311)	(80)	(1,391)
2838	High Desert Parks & Recreation District	(277)	-	-	16	1	60	1	78	(26)	(1)	(27)
2839	North Morrow Vector Control District	(1,508)	-	-	85	5	325	3	418	(142)	(1)	(143)
2840	Cannon Beach Rural Fire Protection District	(1,707)	21	21	97	5	368	56	526	(160)	(13)	(173)
2841	Jefferson County Soil & Water Conservation District	(2,393)	32	32	136	8	516	-	660	(225)	16	(209)
2842	Tualatin Valley Water District	(112,045)	-	-	6,350	356	24,157	511	31,374	(10,516)	(248)	(10,764)
2843	Yachats Rural Fire Protection District	(3,571)	-	-	202	11	770	114	1,097	(335)	(56)	(391)
2844	Crook County Rural Fire Protection District 1	(18,992)	3	3	1,076	60	4,095	93	5,324	(1,783)	(39)	(1,822)
2845	Sunrise Water Authority	(15,766)	345	345	894	50	3,399	58	4,401	(1,480)	177	(1,303)
2846	Jefferson County Library District	(2,200)	16	16	125	7	474	-	606	(206)	7	(199)
2847	Sweet Home Fire and Ambulance District	(10,602)	-	-	601	34	2,286	197	3,118	(995)	(104)	(1,099)
2849	Lebanon Aquatic District	(2,292)	17	17	130	7	494	17	648	(215)	3	(212)
2850	Lake County 4-H & Extension Service	-	-	-	-	-	-	10	10	-	(6)	(6)
2851	East Umatilla County Rural Fire Protection District	(763)	9	9	43	2	164	16	225	(72)	(5)	(77)
2852	Ochoco Irrigation District	(4,997)	20	20	283	16	1,077	10	1,386	(469)	3	(466)
2853	Mill City Rural Fire Protection District	(602)	-	-	34	2	130	12	178	(56)	(7)	(63)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
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Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2855	Harney Hospital	(100,784)	-	-	5,712	320	21,729	614	28,375	(9,459)	(329)	(9,788)
2857	Sunriver Service District	(19,982)	-	-	1,132	63	4,308	411	5,914	(1,875)	(215)	(2,090)
2858	Nesika Beach-Ophir Water District	(915)	-	-	52	3	197	82	334	(86)	(44)	(130)
2859	South Lane County Fire and Rescue	(23,634)	-	-	1,339	75	5,095	597	7,106	(2,218)	(272)	(2,490)
2860	Coos County Airport District	(7,489)	7	7	424	24	1,615	-	2,063	(703)	3	(700)
2861	Mt. Angel Fire District	(744)	4	4	42	2	161	-	205	(70)	3	(67)
2864	Tri-City Water and Sanitary Authority	(4,080)	-	-	231	13	880	27	1,151	(383)	(15)	(398)
2865	Tri-County Cooperative Weed Management Area	(1,463)	5	5	83	5	315	77	480	(137)	(31)	(168)
2867	West Multnomah Soil And Water Conservation District	(7,304)	16	16	414	23	1,575	99	2,111	(686)	(34)	(720)
2869	Nehalem Bay Fire & Rescue	(2,722)	-	-	154	9	587	70	820	(256)	(31)	(287)
2870	Clackamas River Water Providers	(1,950)	-	-	111	6	420	33	570	(183)	(16)	(199)
2873	Mosier Fire District	(486)	-	-	28	2	105	7	142	(46)	(4)	(50)
2874	Umatilla-Morrow Radio and Data District	(2,156)	28	28	122	7	465	12	606	(202)	5	(197)
2876	Oregon Municipal Electric Utilities Association	(499)	31	31	28	2	108	60	198	(47)	(22)	(69)
2877	Mid-Columbia Fire & Rescue V1-801	(20,734)	-	-	1,175	66	4,470	486	6,197	(1,946)	(264)	(2,210)
2878	Yamhill Fire Protection District	(717)	2	2	41	2	155	1	199	(67)	1	(66)
2879	LaGrande Rural Fire Protection District	(758)	8	8	43	2	164	11	220	(71)	(4)	(75)
2880	Oregon Health & Science University	(3,493,232)	30,864	30,864	197,971	11,084	753,133	17,210	979,398	(327,867)	3,296	(324,571)
2881	Lake Chinook Fire and Rescue District	(315)	10	10	18	1	68	-	87	(30)	5	(25)
2883	Lane Fire Authority	(34,165)	124	124	1,936	108	7,366	631	10,041	(3,207)	(203)	(3,410)
2884	North Central Public Health District	(12,087)	82	82	685	38	2,606	81	3,410	(1,134)	13	(1,121)
2885	Siletz Rural Fire Protection District	(735)	29	29	42	2	158	6	208	(69)	9	(60)
2886	Idanha-Detroit Rural Fire Protection District	(3,484)	210	210	197	11	751	218	1,177	(327)	28	(299)
2887	Umatilla County Fire District #1	(34,787)	-	-	1,971	110	7,500	481	10,062	(3,265)	(218)	(3,483)
2888	Oak Lodge Water Services District	(33,902)	-	-	1,921	108	7,309	843	10,181	(3,182)	(437)	(3,619)
2889	Mid-Valley Behavioral Care Network	(3,105)	-	-	176	10	669	434	1,289	(291)	(189)	(480)
2900	Clatsop Community College	(62,526)	-	-	3,543	198	13,480	771	17,992	(5,868)	(411)	(6,279)
2901	Blue Mountain Community College	(122,123)	-	-	6,921	387	26,329	881	34,518	(11,462)	(430)	(11,892)
2902	Treasure Valley Community College	(88,688)	811	811	5,026	281	19,121	1,167	25,595	(8,324)	(334)	(8,658)
2903	Umpqua Community College	(120,238)	933	933	6,814	382	25,923	437	33,556	(11,285)	148	(11,137)
2904	Lane Community College	(497,002)	3,322	3,322	28,166	1,577	107,153	3,729	140,625	(46,647)	(749)	(47,396)
2905	Mt. Hood Community College	(465,352)	987	987	26,373	1,477	100,329	2,401	130,580	(43,677)	(463)	(44,140)
2906	Klamath Community College	(70,386)	236	236	3,989	223	15,175	843	20,230	(6,606)	(227)	(6,833)
2908	Clackamas Community College	(318,741)	12	12	18,064	1,011	68,720	1,559	89,354	(29,916)	(672)	(30,588)
2910	Linn-Benton Community College	(300,939)	-	-	17,055	955	64,882	1,594	84,486	(28,245)	(814)	(29,059)
2918	Portland Community College	(1,412,676)	4,528	4,528	80,060	4,482	304,570	4,515	393,627	(132,590)	(687)	(133,277)
2919	Chemeketa Community College	(531,509)	-	-	30,122	1,686	114,592	2,565	148,965	(49,886)	(1,351)	(51,237)
2922	Rogue Community College	(222,882)	987	987	12,631	707	48,053	908	62,299	(20,919)	(105)	(21,024)
2995	Oregon Coast Community College	(29,000)	109	109	1,644	92	6,252	851	8,839	(2,722)	(305)	(3,027)
2996	Columbia Gorge Community College	(49,242)	422	422	2,791	156	10,617	2	13,566	(4,622)	181	(4,441)
2997	Tillamook Bay Community College	(21,263)	50	50	1,205	67	4,584	201	6,057	(1,996)	(58)	(2,054)
2998	Southwestern Community College	(106,199)	1,319	1,319	6,019	337	22,896	413	29,665	(9,968)	331	(9,637)
2999	Central Oregon Community College	(253,663)	-	-	14,376	805	54,689	2,693	72,563	(23,808)	(1,439)	(25,247)
3003	Baker School District 5J	(106,823)	-	-	6,054	339	23,031	692	30,116	(10,026)	(327)	(10,353)
3008	Huntington School District 16J	(7,286)	47	47	413	23	1,571	164	2,171	(684)	(45)	(729)
3016	Burnt River High School	(3,094)	241	241	175	10	667	62	914	(290)	68	(222)
3027	Pine-Eagle School District 61	(12,458)	205	205	706	40	2,686	-	3,432	(1,169)	97	(1,072)
3037	Alsea School	(12,035)	58	58	682	38	2,595	-	3,315	(1,130)	30	(1,100)
3039	Corvallis School District 509J	(385,001)	-	-	21,819	1,222	83,005	1,568	107,614	(36,135)	(814)	(36,949)
3043	Philomath School District 17J	(81,707)	129	129	4,631	259	17,616	813	23,319	(7,669)	(279)	(7,948)
3075	West Linn School District	(562,324)	9,052	9,052	31,868	1,784	121,236	-	154,888	(52,778)	4,880	(47,898)

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Retirement Health Insurance Account
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Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
3116	Colton School District 53	(34,178)	-	-	1,937	108	7,369	339	9,753	(3,208)	(163)	(3,371)
3122	Oregon City School District 62	(449,884)	296	296	25,496	1,427	96,994	1,839	125,756	(42,225)	(954)	(43,179)
3160	Gladstone School District 115	(112,014)	-	-	6,348	355	24,150	2,982	33,835	(10,513)	(1,472)	(11,985)
3179	Clatsop County School District 1C	(112,087)	-	-	6,352	356	24,166	540	31,414	(10,520)	(263)	(10,783)
3186	Jewell School District 8	(19,376)	-	-	1,098	61	4,177	383	5,719	(1,819)	(179)	(1,998)
3187	Seaside Schools	(102,168)	-	-	5,790	324	22,027	338	28,479	(9,589)	(168)	(9,757)
3195	Warrenton-Hammond School District	(62,173)	82	82	3,523	197	13,404	762	17,886	(5,835)	(282)	(6,117)
3230	Vernonia School District	(33,907)	-	-	1,922	108	7,310	531	9,871	(3,182)	(291)	(3,473)
3241	Coquille School District 8	(58,696)	229	229	3,326	186	12,655	791	16,958	(5,509)	(210)	(5,719)
3242	Coos Bay School District 9	(152,111)	-	-	8,621	483	32,795	1,490	43,389	(14,277)	(729)	(15,006)
3245	North Bend Public Schools	(119,926)	-	-	6,797	381	25,856	1,418	34,452	(11,256)	(678)	(11,934)
3252	Powers School District	(9,081)	52	52	515	29	1,958	-	2,502	(852)	30	(822)
3257	Myrtle Point School District 41	(34,973)	66	66	1,982	111	7,540	418	10,051	(3,282)	(216)	(3,498)
3264	Bandon School District	(38,029)	9	9	2,155	121	8,199	28	10,503	(3,569)	(7)	(3,576)
3274	Crook County School District	(175,580)	-	-	9,951	557	37,855	2,964	51,327	(16,479)	(1,394)	(17,873)
3275	Port Orford-Langlois School District 2Cj	(14,352)	376	376	813	46	3,094	37	3,990	(1,347)	141	(1,206)
3283	Brookings-Harbor School District 17C	(88,246)	-	-	5,001	280	19,026	188	24,495	(8,283)	(86)	(8,369)
3288	Central Curry School District 1	(26,603)	34	34	1,508	84	5,736	224	7,552	(2,497)	(79)	(2,576)
3291	Bend-La Pine Public Schools	(999,849)	-	-	56,664	3,172	215,565	5,833	281,234	(93,844)	(2,823)	(96,667)
3296	Sisters School District	(64,747)	-	-	3,669	205	13,959	192	18,025	(6,077)	(86)	(6,163)
3307	Oakland School District	(27,346)	247	247	1,550	87	5,896	-	7,533	(2,567)	111	(2,456)
3310	Roseburg Public Schools	(303,898)	-	-	17,223	964	65,520	2,156	85,863	(28,523)	(1,201)	(29,724)
3316	Glide School District 12	(41,805)	4	4	2,369	133	9,013	155	11,670	(3,924)	(66)	(3,990)
3318	Days Creek School District 15	(12,331)	13	13	699	39	2,658	5	3,401	(1,157)	6	(1,151)
3319	South Umpqua School District	(71,387)	95	95	4,046	227	15,391	153	19,817	(6,700)	(49)	(6,749)
3320	Camas Valley School District 21	(13,635)	-	-	773	43	2,940	141	3,897	(1,280)	(66)	(1,346)
3321	North Douglas School District 22	(17,874)	-	-	1,013	57	3,854	289	5,213	(1,678)	(157)	(1,835)
3324	Yoncalla School District 32	(14,561)	-	-	825	46	3,139	340	4,350	(1,367)	(182)	(1,549)
3325	Elkton School District 34	(14,133)	-	-	801	45	3,047	166	4,059	(1,326)	(77)	(1,403)
3335	Riddle School District	(21,616)	40	40	1,225	69	4,660	104	6,058	(2,029)	(45)	(2,074)
3338	Glendale 77	(17,727)	-	-	1,005	56	3,822	234	5,117	(1,664)	(112)	(1,776)
3349	Winston-Dillard Schools	(61,298)	-	-	3,474	194	13,216	663	17,547	(5,753)	(372)	(6,125)
3353	Sutherlin School District 130	(78,898)	9	9	4,471	250	17,010	155	21,886	(7,405)	(61)	(7,466)
3361	Arlington Public Schools	(11,302)	60	60	641	36	2,437	-	3,114	(1,061)	30	(1,031)
3364	Condon Admin School District 25J	(7,910)	16	16	448	25	1,705	-	2,178	(742)	8	(734)
3370	Prairie City School District 4	(11,084)	-	-	628	35	2,390	324	3,377	(1,040)	(156)	(1,196)
3372	Monument School District 8	(5,210)	72	72	295	17	1,123	16	1,451	(489)	21	(468)
3375	Dayville School District 16J	(5,998)	-	-	340	19	1,293	103	1,755	(563)	(59)	(622)
3376	Long Creek Schools	(3,635)	135	135	206	12	784	-	1,002	(341)	62	(279)
3394	Crane Elementary School	(4,489)	36	36	254	14	968	187	1,423	(421)	(61)	(482)
3395	Pine Creek School	(408)	6	6	23	1	88	2	114	(38)	3	(35)
3396	Diamond School District 7	(493)	-	-	28	2	106	100	236	(46)	(57)	(103)
3397	Suntex School District	(1,214)	-	-	69	4	262	58	393	(114)	(30)	(144)
3398	Drewsey School	(495)	22	22	28	2	107	1	138	(46)	12	(34)
3399	Frenchglen School District	(876)	36	36	50	3	189	5	247	(82)	13	(69)
3405	Fields-Trout Creek 33	(1,402)	18	18	79	4	302	1	386	(132)	10	(122)
3407	Crane Union High School	(6,723)	46	46	381	21	1,449	47	1,898	(631)	7	(624)
3409	Hood River County School District	(267,237)	-	-	15,145	848	57,616	3,382	76,991	(25,082)	(1,573)	(26,655)
3414	Phoenix-Talent School District	(128,127)	-	-	7,261	407	27,624	611	35,903	(12,026)	(360)	(12,386)
3415	Ashland Public Schools	(167,003)	-	-	9,465	530	36,006	1,894	47,895	(15,675)	(944)	(16,619)
3416	Central Point School District 6	(258,053)	-	-	14,625	819	55,636	3,044	74,124	(24,220)	(1,335)	(25,555)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
3417	Eagle Point School District 9	(203,764)	-	-	11,548	647	43,931	540	56,666	(19,125)	(315)	(19,440)
3424	Rogue River School District	(43,826)	296	296	2,484	139	9,449	128	12,200	(4,113)	119	(3,994)
3432	Prospect School District	(12,906)	110	110	731	41	2,783	-	3,555	(1,211)	56	(1,155)
3439	Butte Falls School District	(12,947)	-	-	734	41	2,791	64	3,630	(1,215)	(29)	(1,244)
3440	Pinehurst School	(1,276)	10	10	72	4	275	3	354	(120)	5	(115)
3445	Culver School District 4	(38,625)	98	98	2,189	123	8,327	364	11,003	(3,625)	(172)	(3,797)
3446	Ashwood School	(416)	-	-	24	1	90	13	128	(39)	(6)	(45)
3447	Madras School District	(196,032)	-	-	11,110	622	42,264	736	54,732	(18,399)	(369)	(18,768)
3451	Black Butte School District	(1,877)	-	-	106	6	405	70	587	(176)	(34)	(210)
3454	Grants Pass School District	(379,102)	-	-	21,485	1,203	81,734	2,103	106,525	(35,582)	(1,054)	(36,636)
3456	Klamath County School District	(383,998)	50	50	21,762	1,218	82,789	4,369	110,138	(36,041)	(1,870)	(37,911)
3457	Klamath Falls City Schools	(177,294)	1,078	1,078	10,048	563	38,224	1,040	49,875	(16,640)	(142)	(16,782)
3461	Lake County School District 7	(45,139)	-	-	2,558	143	9,732	425	12,858	(4,237)	(233)	(4,470)
3462	Paisley School District	(10,044)	99	99	569	32	2,166	132	2,899	(943)	1	(942)
3463	North Lake School District 14	(14,145)	-	-	802	45	3,050	70	3,967	(1,328)	(36)	(1,364)
3464	Plush School District	(1,035)	1	1	59	3	223	4	289	(97)	(1)	(98)
3465	Adel School District 21	(1,023)	-	-	58	3	220	16	297	(96)	(9)	(105)
3470	Pleasant Hill School District	(48,153)	-	-	2,729	153	10,382	506	13,770	(4,520)	(251)	(4,771)
3473	Eugene School District 4J	(1,032,958)	-	-	58,541	3,277	222,704	8,154	292,676	(96,951)	(4,107)	(101,058)
3487	Springfield School District 19	(614,139)	13,770	13,770	34,805	1,949	132,407	-	169,161	(57,642)	6,866	(50,776)
3494	Fern Ridge School District	(78,363)	-	-	4,441	249	16,895	2,239	23,824	(7,355)	(1,050)	(8,405)
3498	Mapleton School District	(13,231)	82	82	750	42	2,853	129	3,774	(1,242)	(40)	(1,282)
3502	Creswell School District 40	(69,352)	-	-	3,930	220	14,952	942	20,044	(6,509)	(474)	(6,983)
3506	South Lane School District	(178,809)	-	-	10,134	567	38,551	2,364	51,616	(16,783)	(1,220)	(18,003)
3510	Bethel School District	(307,884)	746	746	17,449	977	66,379	1,450	86,255	(28,897)	(527)	(29,424)
3517	Crow-Applegate-Lorane District 66	(22,729)	15	15	1,288	72	4,900	256	6,516	(2,133)	(104)	(2,237)
3519	McKenzie School District	(15,677)	45	45	888	50	3,380	266	4,584	(1,471)	(138)	(1,609)
3520	Junction City School District 69	(87,267)	73	73	4,946	277	18,814	174	24,211	(8,191)	(32)	(8,223)
3522	Lowell School District	(22,299)	130	130	1,264	71	4,808	475	6,618	(2,093)	(130)	(2,223)
3524	Oakridge School District	(34,034)	-	-	1,929	108	7,338	435	9,810	(3,194)	(206)	(3,400)
3527	Marcola School District 79	(17,417)	32	32	987	55	3,755	332	5,129	(1,635)	(126)	(1,761)
3533	Triangle Lake Schools	(18,112)	-	-	1,026	57	3,905	313	5,301	(1,700)	(150)	(1,850)
3537	Siuslaw School District 97J	(77,981)	486	486	4,419	247	16,812	154	21,632	(7,319)	121	(7,198)
3579	Lincoln County School District	(256,487)	-	-	14,536	814	55,298	1,665	72,313	(24,073)	(764)	(24,837)
3615	Central Linn School District 552C	(35,859)	604	604	2,032	114	7,731	97	9,974	(3,366)	205	(3,161)
3618	Sweet Home School District 55	(121,180)	-	-	6,868	384	26,126	863	34,241	(11,374)	(451)	(11,825)
3647	Scio School District 95C	(34,619)	1,353	1,353	1,962	110	7,464	-	9,536	(3,249)	691	(2,558)
3665	Santiam Canyon School District	(32,189)	117	117	1,824	102	6,940	66	8,932	(3,021)	40	(2,981)
3684	Ontario School District 8C	(146,066)	-	-	8,278	463	31,492	1,580	41,813	(13,709)	(814)	(14,523)
3687	Juntura Grade School	(940)	-	-	53	3	203	47	306	(88)	(24)	(112)
3694	Nyssa School District 26	(68,233)	-	-	3,867	216	14,711	313	19,107	(6,404)	(148)	(6,552)
3696	Annex Elementary School	(5,156)	39	39	292	16	1,112	284	1,704	(484)	(100)	(584)
3707	Adrian School District 61	(17,873)	83	83	1,013	57	3,853	-	4,923	(1,678)	40	(1,638)
3709	Harper School District 66	(8,936)	132	132	506	28	1,927	-	2,461	(839)	73	(766)
3712	W W Jones School	(1,076)	2	2	61	3	232	1	297	(101)	1	(100)
3729	Jefferson School District 14Cj	(54,956)	-	-	3,114	174	11,848	61	15,197	(5,158)	(31)	(5,189)
3730	North Marion School District 15	(141,611)	-	-	8,025	449	30,531	5,696	44,701	(13,291)	(2,620)	(15,911)
3735	Salem-Keizer Public Schools	(2,606,873)	-	-	147,738	8,271	562,036	5,799	723,844	(244,675)	(3,082)	(247,757)
3750	St. Paul School District	(17,790)	273	273	1,008	56	3,836	-	4,900	(1,670)	148	(1,522)
3780	Mt. Angel School District 91	(56,174)	-	-	3,184	178	12,111	1,856	17,329	(5,272)	(863)	(6,135)
3786	Woodburn School District	(335,764)	-	-	19,029	1,065	72,390	2,199	94,683	(31,514)	(1,278)	(32,792)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2018

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
3809	Morrow County Schools	(126,814)	-	-	7,187	402	27,341	384	35,314	(11,902)	(173)	(12,075)
3818	Portland Public Schools	(3,565,722)	-	-	202,079	11,314	768,762	19,650	1,001,805	(334,670)	(10,841)	(345,511)
3820	Parkrose School District	(189,469)	-	-	10,738	601	40,849	1,925	54,113	(17,783)	(996)	(18,779)
3824	Reynolds School District	(675,690)	3,058	3,058	38,293	2,144	145,677	6,831	192,945	(63,419)	(2,689)	(66,108)
3842	Corbett School District 39	(61,488)	143	143	3,485	195	13,257	209	17,146	(5,771)	(61)	(5,832)
3843	David Douglas School District	(821,293)	-	-	46,545	2,606	177,069	3,147	229,367	(77,085)	(1,699)	(78,784)
3847	Riverdale School	(52,302)	14	14	2,964	166	11,276	323	14,729	(4,909)	(133)	(5,042)
3850	Dallas School District	(177,942)	-	-	10,084	565	38,364	1,918	50,931	(16,701)	(872)	(17,573)
3859	Central School District 13J	(185,108)	-	-	10,491	587	39,909	492	51,479	(17,374)	(246)	(17,620)
3865	Perrydale School District 21	(17,995)	-	-	1,020	57	3,880	258	5,215	(1,689)	(116)	(1,805)
3887	Falls City School District	(13,414)	-	-	760	43	2,892	281	3,976	(1,259)	(125)	(1,384)
3902	Tillamook Public Schools	(114,570)	21	21	6,493	364	24,701	307	31,865	(10,753)	(121)	(10,874)
3920	Neah-Kah-Nie School District	(64,050)	-	-	3,630	203	13,809	935	18,577	(6,012)	(473)	(6,485)
3927	Echo School District	(19,947)	-	-	1,130	63	4,301	213	5,707	(1,872)	(94)	(1,966)
3928	Umatilla School District 6R	(55,157)	1,179	1,179	3,126	175	11,892	539	15,732	(5,177)	197	(4,980)
3931	Pendleton School District 16R	(173,636)	912	912	9,840	551	37,435	167	47,993	(16,297)	297	(16,000)
3935	Athena-Weston School District 29RJ	(32,050)	-	-	1,816	102	6,910	525	9,353	(3,008)	(303)	(3,311)
3942	Stanfield School District	(26,769)	165	165	1,517	85	5,771	-	7,373	(2,512)	80	(2,432)
3944	Ukiah School	(4,844)	-	-	275	15	1,044	99	1,433	(455)	(45)	(500)
3957	Helix School District	(10,055)	14	14	570	32	2,168	14	2,784	(944)	(3)	(947)
3958	Pilot Rock School District 2R	(19,448)	80	80	1,102	62	4,193	121	5,478	(1,825)	(36)	(1,861)
3965	La Grande Public Schools	(105,901)	514	514	6,002	336	22,832	-	29,170	(9,940)	248	(9,692)
3966	Union County School District	(20,205)	32	32	1,145	64	4,356	160	5,725	(1,896)	(52)	(1,948)
3967	North Powder School District	(16,658)	163	163	944	53	3,591	193	4,781	(1,563)	11	(1,552)
3969	Imbler School District	(19,479)	-	-	1,104	62	4,200	248	5,614	(1,828)	(131)	(1,959)
3970	Cove School District	(16,506)	-	-	935	52	3,559	171	4,717	(1,549)	(93)	(1,642)
3973	Elgin School District 23	(22,766)	-	-	1,290	72	4,908	805	7,075	(2,137)	(408)	(2,545)
3986	Joseph School District 6	(17,195)	64	64	974	55	3,707	-	4,736	(1,614)	29	(1,585)
3990	Wallowa School	(10,595)	307	307	600	34	2,284	307	3,225	(994)	(46)	(1,040)
3993	Enterprise School District 21	(21,878)	-	-	1,240	69	4,717	292	6,318	(2,053)	(140)	(2,193)
4003	Troy School District 54	(522)	-	-	30	2	113	4	149	(49)	(1)	(50)
4012	Dufur Schools	(20,904)	46	46	1,185	66	4,507	163	5,921	(1,962)	(45)	(2,007)
4034	Gaston Public Schools	(33,235)	-	-	1,883	105	7,165	125	9,278	(3,119)	(72)	(3,191)
4035	Banks School District	(53,880)	-	-	3,054	171	11,616	980	15,821	(5,057)	(488)	(5,545)
4062	Beaverton School District	(2,835,569)	6,193	6,193	160,699	8,997	611,343	15,876	796,915	(266,140)	(3,259)	(269,399)
4109	Spray School District 1	(4,046)	-	-	229	13	872	303	1,417	(380)	(171)	(551)
4114	Fossil School District 21J	(8,203)	1,073	1,073	465	26	1,769	-	2,260	(770)	480	(290)
4135	Newberg School District 29JT	(308,739)	762	762	17,497	980	66,563	614	85,654	(28,978)	(31)	(29,009)
4142	McMinnville Schools	(400,217)	-	-	22,681	1,270	86,286	6,234	116,471	(37,563)	(2,853)	(40,416)
4144	Sheridan School District 48J	(44,555)	10	10	2,525	141	9,606	128	12,400	(4,182)	(72)	(4,254)
4166	Yamhill-Carlton School District 1	(51,837)	75	75	2,938	164	11,176	447	14,725	(4,865)	(229)	(5,094)
4219	Grant County Education Service District	(6,134)	80	80	348	19	1,322	87	1,776	(576)	(16)	(592)
4220	Jefferson County Education Service District	(10,555)	-	-	598	33	2,276	145	3,052	(991)	(78)	(1,069)
4223	InterMountain Education Service District	(111,897)	-	-	6,341	355	24,125	1,160	31,981	(10,502)	(512)	(11,014)
4224	Wallowa County Region 18	(11,437)	86	86	648	36	2,466	44	3,194	(1,073)	31	(1,042)
4226	North Central Education Service District	(6,557)	117	117	372	21	1,414	-	1,807	(615)	57	(558)
4232	South Coast Education Service District Region 7	(55,946)	-	-	3,171	178	12,062	1,521	16,932	(5,251)	(725)	(5,976)
4237	Douglas Education Service District	(105,147)	250	250	5,959	334	22,669	146	29,108	(9,869)	82	(9,787)
4238	Multnomah Education Service District	(242,512)	507	507	13,744	769	52,285	2,043	68,841	(22,762)	(589)	(23,351)
4252	High Desert Education Service District	(129,033)	-	-	7,313	409	27,819	1,223	36,764	(12,111)	(577)	(12,688)
4254	Willamette Education Service District	(174,671)	-	-	9,899	554	37,659	1,338	49,450	(16,394)	(662)	(17,056)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan
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Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
4258	Hermiston School District 8R	(278,997)	127	127	15,812	885	60,151	2,702	79,550	(26,186)	(1,101)	(27,287)
4259	Clackamas Education Service District	(160,829)	-	-	9,115	510	34,674	1,920	46,219	(15,095)	(982)	(16,077)
4260	Greater Albany School District 8J	(540,619)	-	-	30,638	1,715	116,556	2,726	151,635	(50,741)	(1,197)	(51,938)
4268	Lake Oswego School District	(426,717)	3,510	3,510	24,183	1,354	91,999	-	117,536	(40,051)	2,028	(38,023)
4270	Silver Falls School District	(209,304)	-	-	11,862	664	45,125	1,150	58,801	(19,645)	(623)	(20,268)
4271	Malheur Education Service District Region 14	(27,425)	166	166	1,554	87	5,913	610	8,164	(2,574)	(167)	(2,741)
4272	Linn-Benton-Lincoln Education Service District	(131,580)	-	-	7,457	417	28,368	348	36,590	(12,350)	(176)	(12,526)
4273	Double O School District	(519)	-	-	29	2	112	10	153	(49)	(5)	(54)
4276	Lane County Education Service District	(88,573)	296	296	5,020	281	19,096	419	24,816	(8,313)	(8)	(8,321)
4277	Mitchell School	(5,310)	50	50	301	17	1,145	83	1,546	(498)	(27)	(525)
4279	St. Helens School District 502	(167,825)	301	301	9,511	532	36,183	401	46,627	(15,752)	(104)	(15,856)
4280	Northwest Regional Education Service District	(291,967)	857	857	16,547	926	62,947	905	81,325	(27,403)	111	(27,292)
4286	Southern Oregon Education Service District	(139,585)	833	833	7,911	443	30,094	1,836	40,284	(13,101)	(308)	(13,409)
4288	Medford School District 549C	(666,365)	110	110	37,765	2,114	143,667	2,026	185,572	(62,543)	(1,143)	(63,686)
4291	Dayton Public Schools	(55,976)	-	-	3,172	178	12,068	507	15,925	(5,254)	(286)	(5,540)
4293	Lake County Education Service District	(6,027)	-	-	342	19	1,299	90	1,750	(566)	(40)	(606)
4294	Harney Education Service District Region XVII	(11,440)	11	11	648	36	2,466	72	3,222	(1,074)	(38)	(1,112)
4295	Wasco County Education Service District	(21,556)	29	29	1,222	68	4,647	635	6,572	(2,023)	(258)	(2,281)
4306	Amity School District	(40,619)	335	335	2,302	129	8,757	354	11,542	(3,812)	(62)	(3,874)
4309	Scappoose School District	(112,939)	-	-	6,401	358	24,349	497	31,605	(10,600)	(287)	(10,887)
4311	Redmond School District 2J	(395,305)	-	-	22,403	1,254	85,227	4,204	113,088	(37,102)	(2,076)	(39,178)
4312	Reedsport School District	(33,274)	5	5	1,886	106	7,174	424	9,590	(3,123)	(181)	(3,304)
4313	Forest Grove School District	(380,393)	-	-	21,558	1,207	82,012	2,810	107,587	(35,703)	(1,345)	(37,048)
4314	Willamina School District 30J	(47,741)	-	-	2,706	151	10,293	77	13,227	(4,481)	(38)	(4,519)
4315	John Day School District	(35,656)	348	348	2,021	113	7,687	478	10,299	(3,347)	(129)	(3,476)
4316	Tigard-Tualatin School District 23J	(754,501)	-	-	42,760	2,394	162,669	4,213	212,036	(70,816)	(1,970)	(72,786)
4317	Sherwood School District 88J	(289,757)	-	-	16,421	919	62,471	1,867	81,678	(27,196)	(902)	(28,098)
4320	Rainier School District 13	(49,979)	131	131	2,832	159	10,775	209	13,975	(4,691)	(65)	(4,756)
4321	North Clackamas School District 12	(1,052,364)	1,375	1,375	59,640	3,339	226,888	3,777	293,644	(98,772)	(833)	(99,605)
4323	Estacada School District 108	(105,686)	-	-	5,989	335	22,786	544	29,654	(9,919)	(282)	(10,201)
4324	Centennial School District 28	(402,700)	-	-	22,822	1,278	86,821	2,392	113,313	(37,796)	(1,282)	(39,078)
4326	Harney County School District 3	(45,953)	309	309	2,604	146	9,907	51	12,708	(4,313)	106	(4,207)
4327	Jordan Valley School District 3	(5,791)	86	86	328	18	1,249	-	1,595	(544)	50	(494)
4329	Gervais School District 1	(63,653)	-	-	3,607	202	13,723	468	18,000	(5,974)	(254)	(6,228)
4330	Vale School District 84	(57,733)	-	-	3,272	183	12,447	379	16,281	(5,419)	(215)	(5,634)
4331	Molalla River School District	(113,421)	2,538	2,538	6,428	360	24,453	104	31,345	(10,645)	1,042	(9,603)
4332	Gresham-Barlow School District 10	(652,300)	-	-	36,968	2,070	140,635	4,152	183,825	(61,223)	(2,229)	(63,452)
4333	Canby School District	(282,834)	306	306	16,029	897	60,978	587	78,491	(26,546)	(76)	(26,622)
4334	Cascade School District 5	(125,265)	-	-	7,099	397	27,007	1,039	35,542	(11,757)	(503)	(12,260)
4335	Milton-Freewater Unified School District 7	(96,498)	-	-	5,469	306	20,805	1,029	27,609	(9,057)	(486)	(9,543)
4336	Nestucca Valley School District 101	(33,882)	-	-	1,920	108	7,305	595	9,928	(3,180)	(316)	(3,496)
4337	Sherman County School District	(12,683)	44	44	719	40	2,734	403	3,896	(1,190)	(217)	(1,407)
4338	Three Rivers U J School District	(305,649)	2,856	2,856	17,322	970	65,897	4,836	89,025	(28,687)	(422)	(29,109)
4339	Lebanon Community School District	(211,038)	321	321	11,960	670	45,499	165	58,294	(19,808)	117	(19,691)
4340	Monroe School District 1J	(23,523)	252	252	1,333	75	5,072	259	6,739	(2,208)	(42)	(2,250)
4341	Hillsboro School District 1J	(1,350,607)	-	-	76,543	4,285	291,188	8,520	380,536	(126,765)	(4,256)	(131,021)
4342	North Santiam School District 29J	(119,869)	43	43	6,793	380	25,844	625	33,642	(11,251)	(350)	(11,601)
4343	Harrisburg School District 7	(49,068)	-	-	2,781	156	10,579	871	14,387	(4,605)	(440)	(5,045)
4344	South Wasco County School District 1	(18,213)	-	-	1,032	58	3,927	341	5,358	(1,709)	(171)	(1,880)
4345	Oregon Trail School District 46	(218,872)	2,169	2,169	12,404	694	47,188	-	60,286	(20,543)	1,020	(19,523)
4346	Knappa School District 4	(30,344)	-	-	1,720	96	6,542	373	8,731	(2,848)	(178)	(3,026)

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 Schedule of OPEB Amounts by Employer
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Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
4347	Clatskanie School District 6J	(45,313)	74	74	2,568	144	9,769	369	12,850	(4,253)	(117)	(4,370)
4348	Lourdes Charter School	(1,671)	22	22	95	5	360	4	464	(157)	7	(150)
4350	Ridgeline Montessori	(8,699)	27	27	493	28	1,875	17	2,413	(816)	8	(808)
4351	The Village School	(1,836)	30	30	104	6	396	-	506	(172)	14	(158)
4352	Armadillo Technical Institute	(3,713)	-	-	210	12	801	174	1,197	(349)	(101)	(450)
4354	Opal Charter School	(2,075)	6	6	118	7	447	174	746	(195)	(101)	(296)
4355	Three Rivers Charter School	(7,040)	193	193	399	22	1,518	-	1,939	(661)	98	(563)
4360	Luckiamute Valley Charter School	(9,100)	-	-	516	29	1,962	159	2,666	(854)	(80)	(934)
4362	Kings Valley Charter School	(594)	-	-	34	2	128	21	185	(56)	(10)	(66)
4363	Multisensory Learning Academy	(17,570)	174	174	996	56	3,788	265	5,105	(1,649)	(12)	(1,661)
4365	Mitch Charter School	(8,941)	73	73	507	28	1,928	57	2,520	(839)	18	(821)
4366	Sand Ridge Charter School	(10,199)	49	49	578	32	2,199	-	2,809	(957)	24	(933)
4367	Arthur Academy Charter School	(36,517)	-	-	2,069	116	7,873	1,130	11,188	(3,427)	(528)	(3,955)
4369	Trillium Charter School	(7,153)	662	662	405	23	1,542	21	1,991	(671)	276	(395)
4370	Howard Street Charter School, Inc.	(3,680)	24	24	209	12	794	14	1,029	(345)	9	(336)
4371	The Lighthouse School	(6,819)	92	92	386	22	1,470	-	1,878	(640)	41	(599)
4373	Sheridan Japanese School Foundation	(2,782)	93	93	158	9	600	-	767	(261)	44	(217)
4374	Ione School District	(13,867)	129	129	786	44	2,990	111	3,931	(1,302)	(10)	(1,312)
4375	Eddyville Charter School	(8,263)	170	170	468	26	1,781	-	2,275	(776)	93	(683)
4376	Four Rivers Community School	(12,361)	35	35	701	39	2,665	208	3,613	(1,160)	(69)	(1,229)
4378	Mosier Community School	(8,325)	398	398	472	26	1,795	-	2,293	(781)	223	(558)
4379	Siletz Valley School	(7,216)	156	156	409	23	1,556	5	1,993	(677)	64	(613)
4380	The Emerson School	(4,547)	-	-	258	14	980	25	1,277	(427)	(11)	(438)
4381	North Wasco County School District 21	(158,836)	-	-	9,002	504	34,245	2,951	46,702	(14,908)	(1,563)	(16,471)
4382	Self Enhancement, Inc.	-	502	502	-	-	-	132	132	-	140	140
4383	City View Charter School	(6,872)	-	-	389	22	1,482	189	2,082	(645)	(95)	(740)
4386	Nixyaawii Community School	(4,248)	-	-	241	13	916	99	1,269	(399)	(48)	(447)
4388	West Lane Tech	(4,228)	-	-	240	13	912	152	1,317	(397)	(71)	(468)
4390	Oregon Connections Academy	(84,681)	467	467	4,799	269	18,257	900	24,225	(7,948)	(117)	(8,065)
4392	Eagleridge High School	(6,514)	39	39	369	21	1,404	16	1,810	(611)	7	(604)
4393	Cascade Heights Public Charter School	(7,005)	100	100	397	22	1,510	-	1,929	(657)	49	(608)
4395	Siletz Valley Early College Academy	(2,952)	5	5	167	9	636	24	836	(277)	(13)	(290)
4396	Sweet Home Charter School	(5,251)	207	207	298	17	1,132	-	1,447	(493)	120	(373)
4397	Springwater Environmental Sciences School	(7,519)	18	18	426	24	1,621	89	2,160	(706)	(28)	(734)
4400	Phoenix School	(5,517)	14	14	313	18	1,190	100	1,621	(518)	(35)	(553)
4401	Ballston Community School	(1,927)	153	153	109	6	416	-	531	(181)	70	(111)
4402	Sage Community School	(2,013)	5	5	114	6	434	3	557	(189)	1	(188)
4403	Portland Village School	(12,621)	11	11	715	40	2,721	102	3,578	(1,185)	(39)	(1,224)
4404	Alliance Charter Academy	(15,499)	-	-	878	49	3,342	124	4,393	(1,455)	(62)	(1,517)
4405	Forest Grove Community School	(7,440)	18	18	422	24	1,604	25	2,075	(698)	-	(698)
4407	Madrone Trail Public Charter School	(8,358)	-	-	474	27	1,802	495	2,798	(784)	(243)	(1,027)
4408	Muddy Creek Charter School	(3,582)	-	-	203	11	772	46	1,032	(336)	(25)	(361)
4409	Southwest Charter School	(6,777)	1	1	384	22	1,461	82	1,949	(636)	(35)	(671)
4410	Ace Academy	-	-	-	-	-	-	458	458	-	(270)	(270)
4411	Sherwood Charter School	(6,618)	-	-	375	21	1,427	50	1,873	(621)	(27)	(648)
4412	Estacada Web Academy	(18,455)	78	78	1,046	59	3,979	332	5,416	(1,732)	(99)	(1,831)
4418	Lewis & Clark Montessori Charter School	(14,899)	274	274	844	47	3,212	265	4,368	(1,398)	47	(1,351)
4419	Silvies River Web Academy	(5,764)	193	193	327	18	1,243	188	1,776	(541)	32	(509)
4420	Oregon Virtual Academy	(38,703)	318	318	2,193	123	8,344	382	11,042	(3,633)	22	(3,611)
4422	Redmond Proficiency Academy	(27,751)	182	182	1,573	88	5,983	306	7,950	(2,605)	(26)	(2,631)
4423	Molalla River Academy	(7,330)	54	54	415	23	1,580	138	2,156	(688)	(29)	(717)

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Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
4424	The Ivy School	(8,506)	107	107	482	27	1,834	33	2,376	(798)	48	(750)
4429	Clackamas Web Academy	(143)	-	-	8	-	31	1	40	(13)	(2)	(15)
4430	Clackamas Charter Alliance 2	(811)	-	-	46	3	175	6	230	(76)	(3)	(79)
4432	Renaissance Public Academy	(3,138)	32	32	178	10	677	28	893	(295)	6	(289)
4433	Powell Butte Community Charter School	(7,497)	118	118	425	24	1,616	78	2,143	(704)	35	(669)
4434	Logos Public Charter School	(13,067)	1,758	1,758	741	41	2,817	80	3,679	(1,226)	717	(509)
4435	Sunny Wolf Charter School	(5,346)	80	80	303	17	1,153	91	1,564	(502)	6	(496)
4436	Academy of Arts & Academics	(7,688)	46	46	436	24	1,658	262	2,380	(722)	(88)	(810)
4437	Center for Advance Learning	(8,530)	42	42	483	27	1,839	-	2,349	(801)	24	(777)
4440	Sheridan Allprep Academy	(4,535)	41	41	257	14	978	29	1,278	(426)	12	(414)
4441	Baker Web Academy	(46,591)	925	925	2,640	148	10,045	1,934	14,767	(4,373)	(296)	(4,669)
4443	Knova Learning Oreogn	(9,720)	-	-	551	31	2,096	174	2,852	(912)	(101)	(1,013)
4444	Bennett Pearson Academy, Inc.	(4,294)	-	-	243	14	926	53	1,236	(403)	(29)	(432)
4446	Coburg Community Charter School	(8,633)	135	135	489	27	1,861	-	2,377	(810)	64	(746)
4447	Arco Iris Spanish Immersion Charter School	(8,922)	16	16	506	28	1,924	111	2,569	(837)	(39)	(876)
4448	Gresham Barlow Web Academy	(14,100)	-	-	799	45	3,040	406	4,290	(1,323)	(198)	(1,521)
4449	Mosier Middle School	-	1	1	-	-	-	335	335	-	(196)	(196)
4450	Sauvie Island Academy	(9,846)	14	14	558	31	2,123	161	2,873	(924)	(62)	(986)
4451	River's Edge Academy Charter School	(5,145)	-	-	292	16	1,109	103	1,520	(483)	(56)	(539)
4452	South Columbia Family School	(1,733)	28	28	98	5	374	-	477	(163)	16	(147)
4453	Woodland Educational Initiative	(5,580)	-	-	316	18	1,203	273	1,810	(524)	(125)	(649)
4454	Le Monde Immersion Charter School	(8,580)	52	52	486	27	1,850	101	2,464	(805)	(14)	(819)
4455	Hope Chinese Charter School	(9,110)	106	106	516	29	1,964	190	2,699	(855)	(20)	(875)
4456	Insight School of Oregon Charter	(6,936)	475	475	393	22	1,495	-	1,910	(651)	241	(410)
4457	Oregon Virtual Education East	(647)	26	26	37	2	140	-	179	(61)	15	(46)
4458	Oregon Virtual Education West	(647)	26	26	37	2	140	-	179	(61)	15	(46)
4459	Crater Lake Charter Academy	(7,525)	100	100	426	24	1,622	128	2,200	(706)	2	(704)
4460	KairosPDX	(5,722)	223	223	324	18	1,234	90	1,666	(537)	92	(445)
4461	Mountain View Academy	(178)	31	31	10	1	38	364	413	(17)	(201)	(218)
4462	Bend International School	(6,594)	220	220	374	21	1,422	1	1,818	(619)	128	(491)
4463	Dallas Community School-Community Innovation Partners	(4,010)	110	110	227	13	865	89	1,194	(376)	27	(349)
4464	The Valley School of Southern Oregon	(2,384)	78	78	135	8	514	-	657	(224)	46	(178)
4465	Bridge Educational Foundation	(1,934)	162	162	110	6	417	68	601	(182)	65	(117)
4467	Cannon Beach Academy	(1,357)	-	-	77	4	293	190	564	(127)	(82)	(209)
4468	Frontier Charter Academy	(4,170)	-	-	236	13	899	583	1,731	(391)	(254)	(645)
4469	Desert Sky Montessori	(437)	-	-	25	1	94	61	181	(41)	(26)	(67)
Total for all entities		\$ (111,627,121)	\$ 559,394	\$ 559,394	\$ 6,326,214	\$ 354,168	\$ 24,066,581	\$ 559,394	\$ 31,306,357	\$ (10,477,052)	\$ -	\$ (10,477,052)

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Note 1 - Description of Plan

A. Organization

Oregon Public Employees Retirement System (PERS or the System) administers the Retirement Health Insurance Account (RHIA) cost-sharing, multiple-employer defined benefit Other Postemployment Benefits (OPEB) plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides OPEB through the Plan. Contributions are mandatory for each employer that is a member of PERS. As of June 30, 2018, there were 801 participating employers.

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

B. Plan Membership

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

As of June 30, 2018, the inactive RHIA plan participants currently receiving benefits totaled 46,033, and there were 56,200 active and 15,215 inactive members who meet the requirements to receive RHIA benefits when they retire.

Note 2 - Summary of Significant Accounting Policies

Governmental Accounting Standards Board (GASB) Statement No. 75

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

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

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The Schedule of Employer Allocations and the Schedule of OPEB Amounts by Employer (Schedules), along with PERS audited financial statements and the Schedule of OPEB Amounts under GASB 75 report prepared by PERS' third-party actuaries provide employers with the required information for financial reporting related to PERS OPEB provided through the Plan as of and for the fiscal year ended June 30, 2018 (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 for the fiscal year ended June 30, 2018 (the measurement date). Consistent with GASB 75, paragraph 59.a, employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined.

Proportionate Share Allocation Methodology

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

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

Use of Estimates in the Preparation of the Schedules

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

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

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

Total OPEB - RHIA Liability	\$ 465.2
Plan Fiduciary Net Position	<u>576.8</u>
Employers' Net OPEB - RHIA (Asset)	<u><u>\$ (111.6)</u></u>

Actuarial methods and assumptions

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

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Actuarial Methods and Assumptions	
	RHIA
Valuation date	December 31, 2016
Measurement date	June 30, 2018
Experience Study	2016, published July 26, 2017
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Long-term expected rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increases	3.50 percent
Retiree healthcare participation	Healthy retirees: 38%; Disabled retirees: 20%
Healthcare cost trend rate	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>

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2018 was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

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Long-Term Expected Rate of Return

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

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2018-CAFR.pdf>

Depletion Date Projection

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

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

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

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

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Other Postemployment Benefits Plan
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

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, 2018, employers will report the following deferred inflows of resources and/or deferred outflows of resources:

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

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

Fiscal Year ended June 30, 2018 – 3.3 years

Fiscal Year ended June 30, 2017 – 3.7 years

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

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

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