

**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, 2021



Certified  
Public  
Accountants

**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, 2021

*Table of Contents*

	<i>Page</i>
Independent Auditor's Report.....	1
Schedule of Employer Allocations .....	3
Schedule of OPEB Amounts by Employer .....	20
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer .....	34



## Independent Auditor's Report

To the Honorable Kate Brown  
Governor of Oregon

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

We have audited the accompanying schedule of employer allocations of the Oregon Public Employees Retirement System (the System) Retirement Health Insurance Account (RHIA) Cost-Sharing Multiple-Employer Other Postemployment Benefits (OPEB) Plan (the Plan) as of and for the fiscal year ended June 30, 2021, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability / (asset) as of June 30, 2021, 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, 2021, and the related notes.

### *Management's Responsibility for the Schedules*

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

### *Auditor's Responsibility*

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

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

made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

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

***Opinions***

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability / (asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense / (credit) as of and for the fiscal year ended June 30, 2021, for the total of all participating entities for the Oregon Public Employees Retirement System RHIA Cost-Sharing Multiple-Employer OPEB Plan, in accordance with accounting principles generally accepted in the United States of America.

***Other Matter***

We have audited, in accordance with standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the Oregon Public Employees Retirement System as of and for the fiscal year ended June 30, 2021, and our report thereon, dated December 1, 2021, expressed unmodified opinions on those financial statements.

***Restriction on Use***

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



Sacramento, California  
February 25, 2022

**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, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
1000	State Agencies	\$ 1,170,627	39.50341116%
2000	Lake County	647	0.02183065%
2001	Clackamas County	34,701	1.17098647%
2002	Curry County	930	0.03139008%
2003	Douglas County	5,088	0.17170430%
2004	Harney County	456	0.01537277%
2005	Jackson County	9,724	0.32815731%
2006	Jefferson County	1,075	0.03627002%
2007	Klamath County	653	0.02204494%
2008	Lane County	20,998	0.70859183%
2009	Marion County	19,513	0.65848918%
2011	Washington County	33,836	1.14182595%
2012	Grant County	593	0.02000131%
2013	Umatilla County	3,532	0.11917433%
2014	Linn County	9,885	0.33358832%
2015	Yamhill County	6,210	0.20954585%
2016	Sherman County	875	0.02952058%
2017	Columbia County	2,301	0.07765688%
2018	Coos County	3,790	0.12789688%
2020	Wasco County	1,203	0.04058540%
2021	Baker County	1,168	0.03942591%
2022	Gilliam County	599	0.02022504%
2027	Deschutes County	15,831	0.53423581%
2035	Hood River County	2,173	0.07331619%
2036	Clatsop County	3,255	0.10983357%
2037	Polk County	4,135	0.13954178%
2038	Multnomah County	77,587	2.61821580%
2039	Malheur County	1,850	0.06243124%
2040	Benton County	5,468	0.18451410%
2042	Josephine County	3,828	0.12919203%
2043	Lincoln County	690	0.02327496%
2044	Crook County	369	0.01244164%
2050	Wallowa County	16	0.00053959%
2099	State Judiciary	20,014	0.67537578%
2100	City of Roseburg	2,804	0.09460591%
2101	City of Salem	24,930	0.84127720%
2102	City of Medford	10,448	0.35256106%
2103	City of Albany	8,212	0.27710945%
2104	City of Ashland	5,905	0.19925718%
2105	City of Astoria	1,442	0.04865767%
2106	City of Beaverton	9,748	0.32895168%
2107	City of Bend	13,278	0.44808754%
2109	City of Canby	1,673	0.05646976%
2110	City of Coquille	472	0.01594240%
2111	City of Eugene	29,001	0.97866264%
2112	City of Forest Grove	156	0.00527308%
2113	City of Grants Pass	4,392	0.14820054%
2114	City of Gresham	12,297	0.41497576%
2115	City of Hillsboro	15,795	0.53301996%
2117	City of McMinnville	5,207	0.17570348%

**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, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
2118	City of Ontario	724	0.02441691%
2119	City of Oregon City	4,308	0.14536828%
2120	City of Lake Oswego	8,375	0.28261402%
2121	City of Portland	80,665	2.72209700%
2122	City of Redmond	2,653	0.08953193%
2123	City of St Helens	1,068	0.03603246%
2125	City of Vernonia	59	0.00200043%
2126	City of West Linn	1,874	0.06324214%
2127	City of Cottage Grove	813	0.02742296%
2128	City of Tillamook	375	0.01266773%
2129	City of Sweet Home	282	0.00950881%
2131	City of Drain	73	0.00247827%
2132	Eugene Water & Electric Board	7,988	0.26955416%
2135	McMinnville Water & Light Department	1,170	0.03948631%
2138	City of Hood River	1,384	0.04671460%
2139	City of Reedsport	386	0.01302003%
2140	City of Lebanon	1,455	0.04909332%
2142	City of Sherwood	1,922	0.06486260%
2143	City of Oakland	32	0.00109201%
2145	City of Vale	28	0.00095972%
2146	City of Prineville	779	0.02627798%
2147	City of Wheeler	-	0.00000000%
2148	City of Klamath Falls	2,618	0.08833194%
2149	City of Canyonville	50	0.00167951%
2150	City of Bandon	652	0.02199297%
2152	City of Coos Bay	1,942	0.06552132%
2154	City of Pendleton	1,856	0.06264316%
2155	City of Corvallis	8,196	0.27658167%
2157	City of Monmouth	796	0.02686515%
2158	City of Milton-Freewater	907	0.03061596%
2159	City of Baker City	762	0.02570970%
2160	City of Hermiston	2,048	0.06909699%
2161	City of Pilot Rock	76	0.00254812%
2162	City of Clatskanie	70	0.00235240%
2163	City of Milwaukie	1,826	0.06160380%
2165	City of Cornelius	698	0.02354155%
2166	City of Nyssa	101	0.00341741%
2167	City of Athena	82	0.00278367%
2168	City of Oakridge	241	0.00811816%
2170	City of Madras	426	0.01436074%
2172	City of Sandy	626	0.02112301%
2174	City of Mt Angel	167	0.00563314%
2175	City of Umatilla	424	0.01429933%
2176	City of Scappoose	703	0.02370960%
2177	City of Condon	75	0.00251539%
2178	City of Boardman	299	0.01007709%
2179	City of Estacada	296	0.01000251%
2180	City of Enterprise	191	0.00644911%
2181	City of Central Point	1,441	0.04863675%
2182	City of Cascade Locks	182	0.00612852%

**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, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
2183	City of Myrtle Point	213	0.00719252%
2184	City of Port Orford	111	0.00373664%
2185	City of Wood Village	77	0.00259571%
2186	City of Chiloquin	44	0.00149020%
2187	City of Philomath	436	0.01472216%
2188	City of Talent	236	0.00796968%
2189	City of Willamina	89	0.00299559%
2191	City of Huntington	-	0.00000000%
2192	City of North Plains	63	0.00211854%
2193	City of Heppner	-	0.00000000%
2194	City of Cave Junction	57	0.00191303%
2195	City of Metolius	-	0.00000000%
2196	City of Hubbard	218	0.00736057%
2197	City of Myrtle Creek	149	0.00501593%
2198	City of Carlton	58	0.00196433%
2199	City of Junction City	638	0.02152357%
2200	City of Wallowa	44	0.00148818%
2201	City of Coburg	156	0.00527308%
2202	City of Dallas	1,027	0.03464990%
2203	City of Rockaway Beach	175	0.00591390%
2204	City of Burns	83	0.00278502%
2205	City of Elgin	-	0.00000000%
2206	City of Weston	26	0.00087536%
2207	City of Mill City	47	0.00160257%
2208	City of Fairview	430	0.01451597%
2209	City of Monroe	-	0.00000000%
2210	City of Helix	-	0.00000000%
2211	City of Jefferson	122	0.00412944%
2212	Town of Lakeview	271	0.00914571%
2213	City of Stanfield	152	0.00512527%
2214	City of Yamhill	120	0.00405452%
2215	City of Powers	-	0.00000000%
2216	City of Brookings	305	0.01029272%
2217	City of Sutherlin	519	0.01751291%
2218	City of Prairie City	56	0.00188165%
2219	City of Sheridan	211	0.00710377%
2220	City of Garibaldi	60	0.00201866%
2221	City of Sisters	111	0.00373563%
2222	City of Jacksonville	204	0.00688206%
2223	City of Cannon Beach	497	0.01677726%
2224	City of Falls City	9	0.00028987%
2225	City of Echo	41	0.00138829%
2226	City of Hines	2	0.00005973%
2228	City of Turner	149	0.00502505%
2229	City of John Day	84	0.00281775%
2231	City of Banks	47	0.00157322%
2232	City of Joseph	-	0.00000000%
2233	City of Lafayette	154	0.00518466%
2234	City of Aumsville	224	0.00754752%
2235	City of Amity	37	0.00124217%

**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, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
2236	City of Creswell	305	0.01029441%
2237	City of Troutdale	846	0.02854601%
2238	City of Warrenton	526	0.01775284%
2240	City of Wilsonville	2,391	0.08068048%
2241	City of Bay City	4	0.00012013%
2242	City of Gaston	-	0.00000000%
2244	City of Lakeside	33	0.00112339%
2245	City of Dundee	168	0.00567701%
2246	City of Merrill	34	0.00115241%
2247	City of Malin	77	0.00259672%
2248	City of Fossil	-	0.00000000%
2249	City of Phoenix	121	0.00408726%
2250	City of Gold Beach	274	0.00925505%
2251	City of Rogue River	161	0.00544045%
2252	City of Dayton	90	0.00304148%
2253	Town of Butte Falls	-	0.00000000%
2254	City of Shady Cove	-	0.00000000%
2255	Town of Canyon City	-	0.00000000%
2256	City of Jordan Valley	31	0.00103599%
2257	City of Culver	46	0.00153981%
2258	City of Adair Village	-	0.00000000%
2260	City of Riddle	88	0.00295813%
2261	City of Waldport	231	0.00779623%
2262	City of Dufur	-	0.00000000%
2263	City of La Grande	455	0.01533801%
2264	City of Gervais	71	0.00239121%
2265	City of Westfir	-	0.00000000%
2266	City of Irrigon	221	0.00746991%
2267	City of Independence	722	0.02436595%
2268	City of Harrisburg	106	0.00356319%
2269	City of Durham	-	0.00000000%
2270	City of Lyons	20	0.00068942%
2271	City of Columbia City	25	0.00084398%
2272	City of Aurora	-	0.00000000%
2273	City of Silverton	822	0.02774219%
2274	City of Gold Hill	-	0.00000000%
2275	City of Toledo	172	0.00581368%
2276	City of Newport	623	0.02102751%
2278	City of Springfield	9,988	0.33703340%
2279	City of Keizer	1,547	0.05218947%
2280	City of Winston	168	0.00567465%
2281	City of Manzanita	64	0.00215195%
2282	City of Eagle Point	153	0.00514619%
2283	City of Maupin	21	0.00071473%
2284	City of Halsey	46	0.00154352%
2285	City of Veneta	224	0.00755832%
2286	City of Millersburg	51	0.00172811%
2287	City of King City	138	0.00466093%
2288	City of Tualatin	1,891	0.06381987%
2290	City of Molalla	816	0.02755119%



**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, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
2291	City of Florence	612	0.02066542%
2292	City of North Bend	1,323	0.04463081%
2293	City of Lowell	-	0.00000000%
2294	City of Depoe Bay	60	0.00202169%
2295	City of Tigard	1,628	0.05494952%
2296	City of Happy Valley	844	0.02846705%
2297	City of Rainier	273	0.00921084%
2298	City of Lincoln City	1,355	0.04571168%
2299	City of Dunes City	-	0.00000000%
2300	City of Yachats	97	0.00326555%
2301	City of Moro	-	0.00000000%
2302	City of Mt. Vernon	45	0.00151382%
2303	City of Woodburn	2,100	0.07087099%
2304	City of Gladstone	827	0.02789945%
2305	City of Elkton	34	0.00115950%
2306	City of Imbler	-	0.00000000%
2307	City of Yoncalla	36	0.00119830%
2308	City of North Powder	-	0.00000000%
2309	City of Gearhart	284	0.00959621%
2501	Port of The Dalles	83	0.00280189%
2507	Port of Astoria	153	0.00517555%
2508	Multnomah Drainage	286	0.00964076%
2510	Horsefly Irrigation District	-	0.00000000%
2511	Grants Pass Irrigation District	-	0.00000000%
2512	Port of Portland	15,321	0.51701986%
2513	Port of Coos Bay	126	0.00424215%
2515	Klamath County Fire District 1	1,094	0.03690984%
2518	Clackamas County Housing Authority	1,052	0.03551682%
2519	Home Forward	3,546	0.11964643%
2521	League of Oregon Cities	128	0.00431875%
2522	Lane Council of Governments	1,926	0.06498476%
2526	Clatskanie People's Utility District	347	0.01170025%
2527	Deschutes Valley Water District	570	0.01923292%
2528	Columbia River Fire & Rescue	1,356	0.04576163%
2529	East Fork Irrigation District	117	0.00395632%
2531	Oregon School Boards Association	728	0.02457315%
2533	Owyhee Irrigation District	169	0.00569287%
2536	Valley View Cemetery	6	0.00021428%
2538	Clackamas Vector Control	-	0.00000000%
2540	West Extension Irrigation District	29	0.00097221%
2541	Jackson County Vector Control District	-	0.00000000%
2542	Rainbow Water District	106	0.00357028%
2545	Council of Governments	903	0.03048874%
2549	Rogue River Fire District	416	0.01404185%
2550	Nyssa Road Assessment District 2	48	0.00162586%
2551	Sandy Fire Department	481	0.01621675%
2552	Winston-Dillard Fire District	251	0.00848025%
2553	Tangent Rural Fire Protection District	1	0.00001721%
2555	Monroe Fire Department	50	0.00169200%
2556	Jackson County Fire District 5	751	0.02533276%

**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, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
2557	Estacada Fire Department	-	0.00000000%
2559	Keizer Fire Department	383	0.01292453%
2561	Jefferson Rural Fire Protection District	84	0.00282248%
2562	WyEast Fire District	34	0.00115713%
2563	Central Oregon Irrigation District	274	0.00925943%
2564	Illinois Valley Fire District	60	0.00201495%
2567	Charleston Rural Fire Protection District	104	0.00351122%
2568	Molalla Rural Fire Protection District 73	600	0.02025879%
2569	Central Oregon Intergovernmental Council	485	0.01635645%
2570	Port of St Helens	-	0.00000000%
2571	Crystal Springs Water District	93	0.00312450%
2572	Local Government Personnel Institute	-	0.00000000%
2575	Jefferson County Rural Fire Protection District 1	50	0.00167378%
2576	Depoe Bay Rural Fire Protection District	-	0.00000000%
2579	La Pine Rural Fire Protection District	630	0.02125360%
2580	Marion County Fire District 1	1,517	0.05118757%
2581	Port of Umatilla	116	0.00391111%
2582	Talent Irrigation District	362	0.01221217%
2585	Rogue River Valley Irrigation District	98	0.00330976%
2587	Tualatin Valley Irrigation District	44	0.00149898%
2588	Clatskanie Rural Fire Protection District	205	0.00690501%
2589	West Slope Water District	156	0.00528084%
2590	Redmond Fire & Rescue	2,299	0.07757218%
2592	Medford Irrigation District	66	0.00221641%
2594	Metro	11,344	0.38279975%
2595	Canby Fire District	368	0.01241059%
2596	Bend Parks & Recreation	1,427	0.04814946%
2597	Mapleton Water District	39	0.00132316%
2598	Marion County Housing Authority	97	0.00327365%
2599	South Suburban Sanitary District	157	0.00529906%
2600	Winston-Dillard Water District	105	0.00353248%
2601	Baker Valley Irrigation District	35	0.00116422%
2602	Aumsville Rural Fire Protection District	-	0.00000000%
2603	Corbett Water District	-	0.00000000%
2604	Netarts-Oceanside Sanitary District	117	0.00394148%
2605	Scio Fire District	60	0.00200921%
2606	West Valley Housing Authority	342	0.01155548%
2607	Hoodland Fire District 74	161	0.00544619%
2608	Gaston Rural Fire Protection District	-	0.00000000%
2610	Turner Fire District	15	0.00051158%
2612	Community Services Consortium	769	0.02595942%
2613	Polk Soil & Water Conservation District	-	0.00000000%
2617	Clean Water Services	7,389	0.24935072%
2618	Estacada Cemetery District	5	0.00017480%
2620	Jackson County Fire District 4	-	0.00000000%
2623	Evans Valley Fire District 6	-	0.00000000%
2624	Klamath Vector Control	-	0.00000000%
2625	Port of Newport	208	0.00702885%
2626	Tillamook Peoples Utility District	1,876	0.06329614%
2628	McKenzie Fire and Rescue	94	0.00317512%

**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, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
2630	Sheridan Fire District	-	0.00000000%
2631	Arch Cape Water-Sanitary District	54	0.00180876%
2633	Port of Cascade Locks	47	0.00158773%
2637	Northeast Oregon Housing Authority	12	0.00039651%
2638	North Douglas County Fire and EMS	103	0.00346027%
2641	Suburban East Salem Water District	148	0.00499299%
2642	Dexter Rural Fire Protection District	-	0.00000000%
2643	Sweet Home Cemetery	32	0.00107716%
2644	Lakeside Water District	64	0.00216039%
2645	Chiloquin Agency Lake Rural Fire Protection District	35	0.00117131%
2646	Keno Rural Fire Protection District	-	0.00000000%
2647	Crooked River Ranch Rural Fire Protection District	1	0.00003375%
2648	Black Butte Ranch Rural Fire Protection District	-	0.00000000%
2649	Colton Fire Department	24	0.00082238%
2651	Imbler Rural Fire Protection District	2	0.00008065%
2652	The Oregon Consortium	-	0.00000000%
2653	Umatilla Fire Department	39	0.00130460%
2657	Mid-Willamette Valley Senior Service Agency	1,636	0.05519991%
2659	Silverton Fire District	267	0.00900499%
2660	Tualatin Valley Fire & Rescue	17,387	0.58674688%
2663	Metropolitan Area Communications Commission	-	0.00000000%
2664	Applegate Valley Rural Fire Protection District 9	120	0.00405486%
2669	Roseburg Urban Sanitary Authority	326	0.01100239%
2671	Columbia 911 Communications District	325	0.01095380%
2672	Rockwood People's Utility District	369	0.01245851%
2673	Port Orford Library	25	0.00085646%
2674	Nestucca Rural Fire District	54	0.00180842%
2676	Woodburn Fire District	782	0.02637820%
2678	Central Oregon Regional Housing Authority	84	0.00281944%
2679	Columbia River Public Utility District	883	0.02978953%
2681	Cloverdale Rural Fire Protection District	75	0.00252956%
2684	Parkdale Fire District	62	0.00210370%
2685	Oregon Community College Association	97	0.00327669%
2686	Weston Cemetery	-	0.00000000%
2687	Columbia Drainage Vector Control District	54	0.00182530%
2688	Polk County Fire District 1	411	0.01387481%
2689	Redmond Area Park & Recreation District	89	0.00299154%
2692	Siuslaw Public Library	99	0.00332933%
2693	City-County Insurance Services	1,386	0.04678715%
2694	Philomath Fire Department	-	0.00000000%
2695	Washington County Consolidated Communications Agency	1,322	0.04462508%
2696	Stayton Fire District	264	0.00890882%
2698	Halsey Shedd Rural Fire Protection District	14	0.00047649%
2699	Chetco Library Board	40	0.00133531%
2700	Lowell Rural Fire Protection District	8	0.00026119%
2701	Sisters-Camp Sherman Rural Fire Protection District	236	0.00796023%
2702	Banks Fire District 13	46	0.00153981%
2705	Lebanon Fire District	884	0.02982598%
2707	Clatskanie Library	10	0.00033678%
2709	Scappoose Public Library	-	0.00000000%

**Oregon Public Employees Retirement System**  
 Retirement Health Insurance Account  
 Cost-Sharing Multiple-Employer OPEB Plan  
 Schedule of Employer Allocations  
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
2710	Klamath County Emergency Communications District	164	0.00554236%
2712	Jefferson County EMS	69	0.00234126%
2713	Port of Tillamook Bay	91	0.00308029%
2714	Winchester Bay Sanitary District	47	0.00156950%
2715	Jackson County Fire District 3	2,361	0.07968937%
2716	Neskowin Water District	-	0.00000000%
2717	Ice Fountain Water District	113	0.00381223%
2718	Curry Library	-	0.00000000%
2721	Klamath Housing Authority	96	0.00325442%
2722	Tillamook 9-1-1	94	0.00317377%
2724	Nehalem Bay Wastewater Agency	-	0.00000000%
2725	West Valley Fire District	-	0.00000000%
2726	Yamhill Communications Agency	154	0.00519276%
2728	Baker County Library District	30	0.00101979%
2729	Douglas County Fire District 2	1,197	0.04038968%
2731	Canby Utility Board	257	0.00867530%
2732	Umatilla County Special Library District	32	0.00106636%
2733	Wiard Memorial Park District	-	0.00000000%
2734	Seal Rock Water District	143	0.00483405%
2739	Scappoose Rural Fire Protection District	586	0.01978432%
2740	Neskowin Regional Sanitary Authority	-	0.00000000%
2741	Port of Garibaldi	333	0.01123895%
2742	Amity Fire District	-	0.00000000%
2743	Douglas Soil & Water Conservation District	58	0.00195792%
2745	Clackamas County Fire District	6,220	0.20988263%
2747	Salem Housing Authority	524	0.01766713%
2749	Black Butte Ranch Police	93	0.00312180%
2752	Mist-Birkenfeld Rural Fire Protection District	51	0.00171056%
2753	Linn-Benton Housing Authority	553	0.01867072%
2754	Western Lane Ambulance District	371	0.01251081%
2757	City of Stayton	275	0.00928744%
2758	Mohawk Valley Rural Fire District	-	0.00000000%
2760	Knappa Svensen Burnside Rural Fire Protection District	54	0.00182530%
2761	Clackamas River Water	941	0.03174677%
2763	Junction City Fire Department	30	0.00101642%
2765	Green Sanitary	194	0.00655338%
2766	Southwest Lincoln County Water District	105	0.00353856%
2767	Springfield Utility Board	-	0.00000000%
2768	Lake County Library District	-	0.00000000%
2771	Harbor Water Public Utility District	63	0.00213339%
2772	Umatilla County Soil & Water District	-	0.00000000%
2773	Housing Authority of Jackson County	802	0.02705277%
2774	Oregon Trail Library District	-	0.00000000%
2776	Rainier Cemetery District	-	0.00000000%
2777	City of Newberg	1,542	0.05204032%
2778	Mulino Water District 23	51	0.00171124%
2779	Brownsville Rural Fire Protection District	46	0.00155331%
2780	Nehalem Bay Health District	-	0.00000000%
2781	North Bend Coos-Curry Housing Authority	-	0.00000000%
2782	Millington Rural Fire Protection District	-	0.00000000%

**Oregon Public Employees Retirement System**  
Retirement Health Insurance Account  
Cost-Sharing Multiple-Employer OPEB Plan  
Schedule of Employer Allocations  
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
2783	Tillamook Fire District	104	0.00349604%
2784	Eisenschmidt Pool	86	0.00289672%
2785	Fern Ridge Community Library	20	0.00068436%
2786	Seal Rock Rural Fire Protection District	-	0.00000000%
2788	Port of Hood River	355	0.01196684%
2789	Farmers Irrigation District	91	0.00308434%
2790	Silver Falls Library District	113	0.00382775%
2792	North Wasco County Parks and Recreation District	102	0.00342585%
2793	North Lincoln Fire & Rescue District 1	165	0.00556801%
2794	Siuslaw Rural Fire Protection District 1	-	0.00000000%
2796	West Side Rural Fire Protection District	90	0.00303338%
2797	Vernonia Fire	17	0.00058481%
2798	Fairview Water District	-	0.00000000%
2799	Sublimity Fire District	53	0.00179222%
2801	Coburg Rural Fire Protection District	83	0.00280122%
2802	Rural Road Assessment District 3	2	0.00006648%
2803	Southwestern Polk County Rural Fire Protection District	-	0.00000000%
2804	Aurora Rural Fire Protection District	65	0.00218401%
2806	Multnomah County Rural Fire Protection District 14	-	0.00000000%
2809	Juntura Road District 4	-	0.00000000%
2810	Sutherlin Water Control District	-	0.00000000%
2811	Mid-Columbia Center For Living	329	0.01108675%
2816	Odell Sanitary District	38	0.00128031%
2817	Hermiston Rural Fire Protection District	-	0.00000000%
2818	Netarts Water District	40	0.00134982%
2819	Harrisburg Fire and Rescue	11	0.00038132%
2820	Central Oregon Coast Fire & Rescue District	0	0.00001586%
2821	Tillamook County Soil and Water Conservation District	64	0.00216579%
2822	Deschutes County Rural Fire Protection District 2	-	0.00000000%
2823	Lyons Fire District	-	0.00000000%
2824	Glide Fire Department	8	0.00027401%
2825	Northern Oregon Corrections	1,302	0.04391980%
2826	Wasco County Soil-Water Conservation District	128	0.00430525%
2828	Deschutes Public Library District	1,169	0.03945931%
2829	Hubbard Rural Fire Protection District	-	0.00000000%
2830	Netarts-Oceanside Rural Fire Protection District	18	0.00060911%
2833	Boardman Rural Fire Protection District	-	0.00000000%
2834	Crescent Rural Fire Protection District	-	0.00000000%
2835	North Clackamas County Water Commission	-	0.00000000%
2837	NORCOM	297	0.01000993%
2838	High Desert Parks & Recreation District	0	0.00001350%
2839	North Morrow Vector Control District	109	0.00367691%
2840	Cannon Beach Rural Fire Protection District	68	0.00228018%
2841	Jefferson County Soil & Water Conservation District	58	0.00194712%
2842	Tualatin Valley Water District	2,887	0.09743986%
2843	Yachats Rural Fire Protection District	77	0.00259064%
2844	Crook County Rural Fire Protection District 1	263	0.00886596%
2845	Sunrise Water Authority	251	0.00848092%
2846	Jefferson County Library District	22	0.00074004%
2847	Sweet Home Fire and Ambulance District	300	0.01012669%

**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, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
2849	Lebanon Aquatic District	27	0.00091180%
2850	Lake County 4-H & Extension Service	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	-	0.00000000%
2852	Ochoco Irrigation District	74	0.00248401%
2853	Mill City Rural Fire Protection District	41	0.00138222%
2855	Harney Hospital	636	0.02145540%
2857	Sunriver Service District	505	0.01702462%
2858	Nesika Beach-Ophir Water District	9	0.00031350%
2859	South Lane County Fire and Rescue	344	0.01162331%
2860	Coos County Airport District	139	0.00468152%
2861	Mt Angel Fire District	37	0.00124487%
2864	Tri-City Water and Sanitary Authority	-	0.00000000%
2865	Tri-County Cooperative Weed Management Area	-	0.00000000%
2867	West Multnomah Soil and Water Conservation District	120	0.00405824%
2869	Nehalem Bay Fire & Rescue	-	0.00000000%
2870	Clackamas River Water Providers	74	0.00248941%
2873	Mosier Fire District	43	0.00143857%
2874	Umatilla-Morrow Radio and Data District	145	0.00490154%
2876	Oregon Municipal Electric Utilities Association	-	0.00000000%
2877	Mid-Columbia Fire and Rescue V1-801	-	0.00000000%
2878	Yamhill Fire Protection District	2	0.00007896%
2879	LaGrande Rural Fire Protection District	-	0.00000000%
2880	Oregon Health & Science University	86,896	2.93234611%
2881	Lake Chinook Fire and Rescue District	-	0.00000000%
2883	Lane Fire Authority	678	0.02289465%
2884	North Central Public Health District	99	0.00333574%
2885	Siletz Rural Fire Protection District	-	0.00000000%
2886	Idanha-Detroit Rural Fire Protection District	-	0.00000000%
2887	Umatilla County Fire District #1	635	0.02143144%
2888	Oak Lodge Water Services District	595	0.02007454%
2889	Mid-Valley Behavioral Care Network	19	0.00063138%
2890	Central Cascades Fire and EMS	-	0.00000000%
2891	Grant County Emergency Communications Agency	45	0.00152024%
2892	Lake Health District	-	0.00000000%
2893	Pleasant Hill Goshen Fire & Rescue	391	0.01320496%
2894	Greater Toledo Pool Recreation District	-	0.00000000%
2895	Western Lane Fire and EMS Authority	79	0.00265948%
2900	Clatsop Community College	1,305	0.04405275%
2901	Western Lane Fire and EMS Authority	1,997	0.06739386%
2902	Treasure Valley Community College	2,084	0.07032060%
2903	Umpqua Community College	1,289	0.04351046%
2904	Lane Community College	14,181	0.47854187%
2905	Mt Hood Community College	12,165	0.41051663%
2906	Klamath Community College	-	0.00000000%
2908	Clackamas Community College	8,469	0.28580027%
2910	Linn-Benton Community College	5,354	0.18067622%
2918	Portland Community College	26,888	0.90735329%
2919	Chemeketa Community College	12,301	0.41509421%
2922	Rogue Community College	4,721	0.15932307%
2995	Oregon Coast Community College	-	0.00000000%

**Oregon Public Employees Retirement System**  
Retirement Health Insurance Account  
Cost-Sharing Multiple-Employer OPEB Plan  
Schedule of Employer Allocations  
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
2996	Columbia Gorge Community College	705	0.02378047%
2997	Tillamook Bay Community College	279	0.00942681%
2998	Southwestern Community College	1,755	0.05922744%
2999	Central Oregon Community College	3,409	0.11505097%
3003	Baker School District 5J	2,694	0.09091853%
3008	Huntington School District 16J	73	0.00244925%
3016	Burnt River High School	55	0.00185398%
3027	Pine-Eagle School District 61	350	0.01180216%
3037	Alsea School	570	0.01923798%
3039	Corvallis School District 509J	9,894	0.33387549%
3043	Philomath School District 17J	2,571	0.08675130%
3075	West Linn School District	13,666	0.46115752%
3116	Colton School District 53	657	0.02217688%
3122	Oregon City School District 62	13,015	0.43918514%
3160	Gladstone School District 115	3,697	0.12476900%
3179	Clatsop County School District 1C	3,377	0.11394277%
3186	Jewell School District 8	386	0.01302881%
3187	Seaside Schools	2,861	0.09654729%
3195	Warrenton-Hammond School District	649	0.02188431%
3230	Vernonia School District	767	0.02587708%
3241	Coquille School District 8	1,107	0.03734617%
3242	Coos Bay School District 9	3,644	0.12297914%
3245	North Bend Public Schools	2,367	0.07986958%
3252	Powers School District	319	0.01076043%
3257	Myrtle Point School District 41	664	0.02239724%
3264	Bandon School District	688	0.02321388%
3274	Crook County School District	4,102	0.13843189%
3275	Port Orford-Langlois School District 2CJ	91	0.00307692%
3283	Brookings-Harbor School District 17C	1,531	0.05168093%
3288	Central Curry School District 1	555	0.01873686%
3291	Bend-La Pine Public Schools	23,535	0.79419005%
3296	Sisters School District	1,558	0.05257147%
3307	Oakland School District	458	0.01545579%
3310	Roseburg Public Schools	7,997	0.26986057%
3316	Glide School District 12	1,085	0.03661592%
3318	Days Creek School District 15	266	0.00896214%
3319	South Umpqua School District	1,495	0.05046069%
3320	Camas Valley School District 21	146	0.00492347%
3321	North Douglas School District 22	443	0.01496141%
3324	Yoncalla School District 32	274	0.00925842%
3325	Elkton School District 34	167	0.00563854%
3335	Riddle School District	1,281	0.04323139%
3338	Glendale 77	287	0.00967450%
3349	Winston-Dillard Schools	1,813	0.06117489%
3353	Sutherlin School District 130	1,212	0.04091071%
3361	Arlington Public Schools	148	0.00498658%
3364	Condon Admin School District 25J	258	0.00870331%
3370	Prairie City School District 4	212	0.00714899%
3372	Monument School District 8	123	0.00415542%
3375	Dayville School District 16J	52	0.00175308%

**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, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
3376	Long Creek Schools	196	0.00660501%
3394	Crane Elementary School	173	0.00583494%
3395	Pine Creek School	-	0.00000000%
3396	Diamond School District 7	12	0.00039853%
3397	Suntex School District	-	0.00000000%
3398	Drewsey School	-	0.00000000%
3399	Frenchglen School District	44	0.00149526%
3405	Fields-Trout Creek 33	-	0.00000000%
3407	Crane Union High School	160	0.00539321%
3409	Hood River County School District	7,180	0.24227766%
3414	Phoenix-Talent School District	3,062	0.10331563%
3415	Ashland Public Schools	3,592	0.12121661%
3416	Central Point School District 6	6,712	0.22650028%
3417	Eagle Point School District 9	4,306	0.14529877%
3424	Rogue River School District	1,291	0.04354860%
3432	Prospect School District	332	0.01120149%
3439	Butte Falls School District	341	0.01149946%
3440	Pinehurst School	-	0.00000000%
3445	Culver School District 4	880	0.02968155%
3446	Ashwood School	-	0.00000000%
3447	Madras School District	3,578	0.12073473%
3451	Black Butte School District	-	0.00000000%
3454	Grants Pass School District	10,548	0.35594607%
3456	Klamath County School District	22,752	0.76779093%
3457	Klamath Falls City Schools	4,408	0.14873575%
3461	Lake County School District 7	1,145	0.03862749%
3462	Paisley School District	101	0.00341167%
3463	North Lake School District 14	534	0.01800762%
3464	Plush School District	65	0.00220358%
3465	Adel School District 21	33	0.00109673%
3470	Pleasant Hill School District	834	0.02814511%
3473	Eugene School District 4J	24,597	0.83003151%
3487	Springfield School District 19	17,008	0.57393033%
3494	Fern Ridge School District	1,751	0.05908031%
3498	Mapleton School District	459	0.01548987%
3502	Creswell School District 40	1,913	0.06456193%
3506	South Lane School District	3,217	0.10855259%
3510	Bethel School District	5,110	0.17242814%
3517	Crow-Applegate-Lorane District 66	420	0.01418932%
3519	McKenzie School District	357	0.01205694%
3520	Junction City School District 69	2,157	0.07277559%
3522	Lowell School District	105	0.00355003%
3524	Oakridge School District	895	0.03018807%
3527	Marcola School District 79	497	0.01676646%
3533	Triangle Lake Schools	412	0.01390822%
3537	Siuslaw School District 97J	1,706	0.05757762%
3579	Lincoln County School District	4,417	0.14905026%
3615	Central Linn School District 552C	855	0.02885377%
3618	Sweet Home School District 55	3,058	0.10319549%
3647	Scio School District 95C	658	0.02219713%



**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, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
3665	Santiam Canyon School District	799	0.02695997%
3684	Ontario School District 8C	1,750	0.05904893%
3687	Juntura Grade School	-	0.00000000%
3694	Nyssa School District 26	1,380	0.04658232%
3696	Annex Elementary School	184	0.00620175%
3707	Adrian School District 61	546	0.01840818%
3709	Harper School District 66	274	0.00925572%
3712	W W Jones School	-	0.00000000%
3729	Jefferson School District 14CJ	1,142	0.03855055%
3730	North Marion School District 15	3,684	0.12430298%
3735	Salem-Keizer Public Schools	55,570	1.87523728%
3750	St Paul School District	335	0.01131150%
3780	Mt Angel School District 91	1,197	0.04038732%
3786	Woodburn School District	8,303	0.28017557%
3809	Morrow County Schools	3,094	0.10439650%
3818	Portland Public Schools	79,005	2.66607302%
3820	Parkrose School District	3,631	0.12251312%
3824	Reynolds School District	17,501	0.59059319%
3842	Corbett School District 39	913	0.03079853%
3843	David Douglas School District	19,882	0.67092677%
3847	Riverdale School	1,688	0.05696716%
3850	Dallas School District	4,341	0.14650551%
3859	Central School District 13J	4,807	0.16222552%
3865	Perrydale School District 21	416	0.01402700%
3887	Falls City School District	154	0.00519445%
3902	Tillamook Public Schools	1,822	0.06148906%
3920	Neah-Kah-Nie School District	1,784	0.06018885%
3927	Echo School District	320	0.01080059%
3928	Umatilla School District 6R	1,325	0.04470708%
3931	Pendleton School District 16R	4,890	0.16501897%
3935	Athena-Weston School District 29RJ	979	0.03305138%
3942	Stanfield School District	520	0.01755577%
3944	Ukiah School	210	0.00709095%
3957	Helix School District	239	0.00807935%
3958	Pilot Rock School District 2R	464	0.01565354%
3965	La Grande Public Schools	3,574	0.12059097%
3966	Union County School District	718	0.02424346%
3967	North Powder School District	509	0.01718693%
3969	Imbler School District	485	0.01635848%
3970	Cove School District	586	0.01979141%
3973	Elgin School District 23	446	0.01504173%
3986	Joseph School District 6	474	0.01597985%
3990	Wallowa School	305	0.01027619%
3993	Enterprise School District 21	516	0.01741505%
4003	Troy School District 54	-	0.00000000%
4012	Dufur Schools	499	0.01684273%
4034	Gaston Public Schools	510	0.01722473%
4035	Banks School District	1,414	0.04773270%
4062	Beaverton School District	67,814	2.28840901%
4109	Spray School District 1	58	0.00195623%

**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, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
4114	Fossil School District 21J	556	0.01877196%
4135	Newberg School District 29Jt	7,045	0.23775103%
4142	McMinnville Schools	8,733	0.29468985%
4144	Sheridan School District 48J	866	0.02922801%
4166	Yamhill-Carlton School District 1	1,081	0.03646946%
4219	Grant County Education Service District	113	0.00381021%
4220	Jefferson County Education Service District	241	0.00811614%
4223	InterMountain Education Service District	2,689	0.09074947%
4224	Wallowa County Region 18	407	0.01374624%
4226	North Central Education Service District	89	0.00299930%
4232	South Coast Education Service District Region 7	1,274	0.04297593%
4237	Douglas Education Service District	1,393	0.04699773%
4238	Multnomah Education Service District	4,264	0.14388854%
4252	High Desert Education Service District	3,131	0.10566229%
4254	Willamette Education Service District	4,150	0.14005370%
4258	Hermiston School District 8R	6,612	0.22312471%
4259	Clackamas Education Service District	4,050	0.13667307%
4260	Greater Albany School District 8J	11,265	0.38012913%
4268	Lake Oswego School District	10,063	0.33956971%
4270	Silver Falls School District	5,300	0.17885329%
4271	Malheur Education Service District Region 14	333	0.01124974%
4272	Linn-Benton-Lincoln Education Service District	3,394	0.11453635%
4273	Double O School District	-	0.00000000%
4276	Lane County Education Service District	2,266	0.07646128%
4277	Mitchell School	109	0.00368839%
4279	St Helens School District 502	4,789	0.16159650%
4280	Northwest Regional Education Service District	4,494	0.15165001%
4286	Southern Oregon Education Service District	1,733	0.05847019%
4288	Medford School District 549C	15,097	0.50943927%
4291	Dayton Public Schools	1,357	0.04580516%
4293	Lake County Education Service District	519	0.01750988%
4294	Harney Education Service District Region XVII	211	0.00711457%
4295	Wasco County Education Service District	548	0.01850672%
4306	Amity School District	1,374	0.04637917%
4309	Scappoose School District	1,963	0.06625832%
4311	Redmond School District 2J	9,729	0.32829803%
4312	Reedsport School District	634	0.02140040%
4313	Forest Grove School District	8,825	0.29779039%
4314	Willamina School District 30J	1,396	0.04710672%
4315	John Day School District	784	0.02644265%
4316	Tigard-Tualatin School District 23J	20,968	0.70758116%
4317	Sherwood School District 88J	7,005	0.23639176%
4320	Rainier School District 13	957	0.03228029%
4321	North Clackamas School District 12	30,983	1.04552973%
4323	Estacada School District 108	1,824	0.06154609%
4324	Centennial School District 28	9,996	0.33732091%
4326	Harney County School District 3	624	0.02105923%
4327	Jordan Valley School District 3	506	0.01705904%
4329	Gervais School District 1	1,696	0.05722498%
4330	Vale School District 84	1,007	0.03398140%

**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, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
4331	Molalla River School District	3,297	0.11125898%
4332	Gresham-Barlow School District 10	16,993	0.57342449%
4333	Canby School District	8,205	0.27686547%
4334	Cascade School District 5	3,269	0.11032963%
4335	Milton-Freewater Unified School District 7	2,175	0.07339988%
4336	Nestucca Valley School District 101	576	0.01944484%
4337	Sherman County School District	290	0.00977642%
4338	Three Rivers U J School District	7,794	0.26300956%
4339	Lebanon Community School District	4,856	0.16386960%
4340	Monroe School District 1J	397	0.01338246%
4341	Hillsboro School District 1J	27,578	0.93064412%
4342	North Santiam School District 29J	2,740	0.09245396%
4343	Harrisburg School District 7	680	0.02295674%
4344	South Wasco County School District 1	451	0.01521518%
4345	Oregon Trail School District 46	4,389	0.14809796%
4346	Knappa School District 4	429	0.01446029%
4347	Clatskanie School District 6J	612	0.02066272%
4348	Lourdes Charter School	40	0.00133464%
4350	Ridgeline Montessori	181	0.00610085%
4351	The Village School	-	0.00000000%
4352	Armadillo Technical Institute	19	0.00063138%
4354	Opal Charter School	56	0.00190156%
4355	Three Rivers Charter School	18	0.00062126%
4360	Luckiamute Valley Charter School	63	0.00212327%
4362	Kings Valley Charter School	-	0.00000000%
4363	Multisensory Learning Academy	216	0.00728903%
4365	Mitch Charter School	511	0.01726050%
4366	Sand Ridge Charter School	100	0.00336173%
4367	Arthur Academy Charter School	156	0.00525654%
4369	Trillium Charter School	-	0.00000000%
4370	Howard Street Charter School, Inc.	126	0.00424721%
4371	The Lighthouse School	57	0.00191033%
4373	Sheridan Japanese School Foundation	44	0.00147130%
4374	Ione School District	418	0.01409955%
4375	Eddyville Charter School	110	0.00372213%
4376	Four Rivers Community School	258	0.00870904%
4378	Mosier Community School	108	0.00363136%
4379	Siletz Valley School	150	0.00505474%
4380	The Emerson School	4	0.00012486%
4381	North Wasco County School District 21	3,945	0.13311933%
4382	Self Enhancement Inc	-	0.00000000%
4383	City View Charter School	-	0.00000000%
4386	Nixyaawii Community School	79	0.00267265%
4388	West Lane Tech	197	0.00663167%
4390	Oregon Connections Academy	2,000	0.06748969%
4392	Eagleridge High School	4	0.00011946%
4393	Cascade Heights Public Charter School	40	0.00134611%
4395	Siletz Valley Early College Academy	-	0.00000000%
4396	Sweet Home Charter School	-	0.00000000%
4397	Springwater Environmental Sciences School	113	0.00381358%

**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, 2021

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2021	Proportionate Share June 30, 2021
4400	Phoenix School	209	0.00706597%
4401	Ballston Community School	-	0.00000000%
4402	Sage Community School	-	0.00000000%
4403	Portland Village School	133	0.00447904%
4404	Alliance Charter Academy	332	0.01120857%
4405	Forest Grove Community School	46	0.00154588%
4407	Madrone Trail Public Charter School	-	0.00000000%
4408	Muddy Creek Charter School	37	0.00125263%
4409	Southwest Charter School	-	0.00000000%
4410	Ace Academy	-	0.00000000%
4411	Sherwood Charter School	105	0.00354497%
4412	Estacada Web Academy	376	0.01270451%
4413	Marcola Early College Academy	-	0.00000000%
4414	Marcola Web Academy	-	0.00000000%
4418	Lewis and Clark Montessori Charter School	12	0.00039077%
4419	Silvies River Web Academy	128	0.00431032%
4420	Oregon Virtual Academy	456	0.01537311%
4422	Redmond Proficiency Academy	449	0.01514195%
4423	Molalla River Academy	0	0.00000202%
4424	The Ivy School	-	0.00000000%
4429	Clackamas Web Academy	7	0.00022205%
4430	Clackamas Charter Alliance 2	7	0.00022441%
4432	Renaissance Public Academy	-	0.00000000%
4433	Powell Butte Community Charter School	20	0.00066647%
4434	Logos Public Charter School	118	0.00399243%
4435	Sunny Wolf Charter School	78	0.00264565%
4436	Academy of Arts & Academics	-	0.00000000%
4437	Center for Advance Learning	138	0.00464305%
4440	Sheridan Allprep Academy	46	0.00156377%
4441	Baker Web Academy	1,310	0.04419617%
4443	Knova Learning Oreogn	-	0.00000000%
4444	Bennett Pearson Academy, Inc.	95	0.00320447%
4446	Coburg Community Charter School	15	0.00052103%
4447	Arco Iris Spanish Immersion Charter School	121	0.00408152%
4448	Gresham Barlow Web Academy	56	0.00188401%
4449	Mosier Middle School	-	0.00000000%
4450	Sauvie Island Academy	228	0.00769803%
4451	River's Edge Academy Charter School	72	0.00241415%
4452	South Columbia Family School	-	0.00000000%
4453	Woodland Educational Initiative	-	0.00000000%
4454	Le Monde Immersion Charter School	-	0.00000000%
4455	Hope Chinese Charter School	32	0.00108829%
4456	Insight School of Oregon Charter	216	0.00727486%
4457	Oregon Virtual Education East	-	0.00000000%
4458	Oregon Virtual Education West	-	0.00000000%
4459	Crater Lake Charter Academy	57	0.00192957%
4460	Kairos PDX	-	0.00000000%
4461	Mountain View Academy	-	0.00000000%
4462	Bend International School	38	0.00126782%
4463	Dallas Community School-Community Innovation Partners	-	0.00000000%

**Oregon Public Employees Retirement System**  
 Retirement Health Insurance Account  
 Cost-Sharing Multiple-Employer OPEB Plan  
 Schedule of Employer Allocations  
 As of and for the Fiscal Year Ended June 30, 2021

<b>Employer Number</b>	<b>Employer Name</b>	<b>Employer Contributions</b>	
		<b>Fiscal Year Ended June 30, 2021</b>	<b>Proportionate Share June 30, 2021</b>
4464	The Valley School of Southern Oregon	30	0.00100359%
4465	Bridge Educational Foundation	-	0.00000000%
4467	Cannon Beach Academy	44	0.00147097%
4468	Frontier Charter Academy	55	0.00187051%
4469	Desert Sky Montessori	-	0.00000000%
4470	Oregon Family School	13	0.00045455%
4471	Wahtonka Community School	105	0.00355408%
4472	Valley Inquiry Charter School	14	0.00046096%
4473	Willamette Connections Academy	28	0.00094083%
4474	Valley Inquiry Charter School	10	0.00032969%
4479	Harmony Academy	-	0.00000000%
<b>Total</b>		<b>\$ 2,963,356</b>	<b>100%</b>

**Oregon Public Employees Retirement System**  
 Retirement Health Insurance Account  
 Cost-Sharing Multiple-Employer OPEB Plan  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	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	\$ (135,654,939)	\$ 2,669,164	\$ 6,601,844	\$ 9,271,008	\$ 3,774,167	\$ 2,018,041	\$ 32,238,798	\$ 28,241,633	\$ 66,272,639	\$ (22,186,060)	\$ (9,367,013)	\$ (31,553,073)
2000	Lake County	(74,967)	1,475	9,198	10,673	2,086	1,115	17,816	3,117	24,134	(12,261)	7,691	(4,570)
2001	Clackamas County	(4,021,174)	79,121	185,453	264,574	111,876	59,820	955,644	-	1,127,340	(657,654)	149,233	(508,421)
2002	Curry County	(107,794)	2,121	7,261	9,382	2,999	1,604	25,617	3,783	34,003	(17,629)	6,065	(11,564)
2003	Douglas County	(589,634)	11,602	51,485	63,087	16,405	8,772	140,128	45,760	211,065	(96,433)	31,448	(64,985)
2004	Harney County	(52,790)	1,039	25,922	26,961	1,469	785	12,546	36	14,836	(8,634)	17,455	8,821
2005	Jackson County	(1,126,894)	22,173	150,307	172,480	31,352	16,764	267,810	229,711	545,637	(184,301)	37,195	(147,106)
2006	Jefferson County	(124,551)	2,451	14,414	16,865	3,465	1,853	29,600	70	34,988	(20,370)	13,166	(7,204)
2007	Klamath County	(75,702)	1,490	7,583	9,073	2,106	1,126	17,991	3,328	24,551	(12,381)	6,469	(5,912)
2008	Lane County	(2,433,308)	47,878	310,392	358,270	67,699	36,199	578,283	530,266	1,212,447	(397,962)	15,661	(382,301)
2009	Marion County	(2,261,256)	44,493	162,754	207,247	62,912	33,639	537,394	233,394	867,339	(369,823)	44,982	(324,841)
2011	Washington County	(3,921,037)	77,151	264,546	341,697	58,330	931,846	385,383	385,383	1,484,649	(641,277)	50,468	(590,809)
2012	Grant County	(68,685)	1,351	12,257	13,608	1,911	1,022	16,323	16	19,272	(11,233)	8,124	(3,109)
2013	Umatilla County	(409,245)	8,052	26,777	34,829	11,386	6,088	97,258	107	114,839	(66,931)	19,673	(47,258)
2014	Linn County	(1,145,544)	22,540	108,523	131,063	31,871	17,041	272,242	234,409	555,563	(187,351)	(15,470)	(202,821)
2015	Yamhill County	(719,582)	14,159	54,475	68,634	20,020	10,705	171,011	51,270	253,006	(117,686)	27,059	(90,627)
2016	Sherman County	(101,374)	1,995	618	2,613	2,820	1,508	24,092	7,443	35,863	(16,579)	(3,907)	(20,486)
2017	Columbia County	(266,674)	5,247	22,470	27,717	7,419	3,967	63,376	139	74,901	(43,614)	16,244	(27,370)
2018	Coos County	(439,199)	8,642	23,780	32,422	12,219	6,534	104,377	67	123,197	(71,830)	16,733	(55,097)
2020	Wasco County	(139,370)	2,742	18,487	21,229	3,878	2,073	33,122	-	39,073	(22,794)	13,584	(9,210)
2021	Baker County	(135,389)	2,664	7,846	10,510	3,767	2,014	32,176	3,246	41,203	(22,143)	6,353	(15,790)
2022	Gilliam County	(69,453)	1,367	4,152	5,519	1,932	1,033	16,506	9,870	29,341	(11,359)	(1,322)	(12,681)
2027	Deschutes County	(1,834,569)	36,097	101,847	137,944	51,041	27,292	435,991	623	514,947	(300,040)	69,790	(230,250)
2035	Hood River County	(251,768)	4,954	9,666	14,620	7,005	3,745	59,833	29,637	100,220	(41,176)	(5,981)	(47,157)
2036	Clatsop County	(377,169)	7,421	103,374	110,795	10,494	5,611	89,635	22,729	128,469	(61,685)	26,145	(35,540)
2037	Polk County	(479,187)	9,429	29,939	39,368	13,332	7,129	113,880	154	134,495	(78,370)	23,335	(55,035)
2038	Multnomah County	(8,990,968)	176,907	11,524,064	11,700,971	250,145	133,752	2,136,730	4,809,600	7,330,227	(1,470,453)	1,768,095	297,642
2039	Malheur County	(214,389)	4,218	9,672	13,890	5,965	3,189	50,950	2	60,106	(35,063)	7,455	(27,608)
2040	Benton County	(633,622)	12,467	58,480	70,947	17,629	9,426	150,582	35,591	213,228	(103,628)	44,843	(58,785)
2042	Josephine County	(443,646)	8,729	55,480	64,209	12,343	6,600	105,434	87,701	212,078	(72,557)	4,894	(67,663)
2043	Lincoln County	(79,926)	1,573	12,705	14,278	2,224	1,189	18,995	2	22,410	(13,072)	12,061	(1,011)
2044	Crook County	(42,725)	841	3,430	4,271	1,189	636	10,154	2,859	14,838	(6,988)	2,380	(4,608)
2050	Wallowa County	(1,853)	36	1,224	1,260	52	28	440	80	600	(303)	1,371	1,068
2099	State Judiciary	(2,319,244)	45,634	2,219	47,853	64,526	34,502	551,175	461,846	1,112,049	(379,307)	(260,526)	(639,833)
2100	City of Roseburg	(324,877)	6,392	14,455	20,847	9,039	4,833	77,208	1,276	92,356	(53,133)	7,731	(45,402)
2101	City of Salem	(2,888,951)	56,843	139,246	196,089	80,376	42,977	686,568	353,568	1,163,489	(472,481)	(52,850)	(525,331)
2102	City of Medford	(1,210,697)	23,822	64,009	87,831	33,684	18,011	287,726	126,522	465,943	(198,007)	(4,799)	(202,806)
2103	City of Albany	(951,595)	18,724	16,066	34,790	26,475	14,156	226,149	14,626	281,406	(155,631)	5,909	(149,722)
2104	City of Ashland	(684,250)	13,463	32,667	46,130	19,037	10,179	162,614	105,349	297,179	(111,908)	(27,977)	(139,885)
2105	City of Astoria	(167,091)	3,288	15,589	18,877	4,649	2,486	39,710	25,289	72,134	(27,327)	2,489	(24,838)
2106	City of Beaverton	(1,129,622)	22,227	65,013	87,240	31,428	16,805	268,458	-	316,691	(184,747)	45,995	(138,752)
2107	City of Bend	(1,538,735)	30,276	77,103	107,379	42,810	22,891	365,685	170,902	602,288	(251,657)	(20,221)	(271,878)
2109	City of Canby	(193,917)	3,816	11,580	15,396	5,395	2,885	46,085	21,978	76,343	(31,715)	(1,125)	(32,840)
2110	City of Coquille	(54,746)	1,077	2,048	3,125	1,523	814	13,011	6,111	21,459	(8,954)	(1,523)	(10,477)
2111	City of Eugene	(3,360,733)	66,126	179,054	245,180	93,502	49,995	798,688	376,738	1,318,923	(549,640)	(27,955)	(577,595)
2112	City of Forest Grove	(18,108)	356	2,883	3,239	504	269	4,303	2	5,071	(2,961)	1,947	(1,014)
2113	City of Grants Pass	(508,921)	10,014	28,418	38,432	14,159	7,571	120,947	78,312	220,989	(83,233)	(6,880)	(90,113)
2114	City of Gresham	(1,425,029)	28,039	88,156	116,195	39,647	21,199	338,662	139,769	539,277	(233,060)	8,847	(224,213)
2115	City of Hillsboro	(1,830,394)	36,015	68,857	104,872	50,925	27,229	434,998	567	513,719	(299,357)	54,025	(245,332)
2117	City of McMinnville	(603,367)	11,872	8,048	16,787	8,976	143,392	143,392	73,649	242,804	(98,679)	(34,156)	(132,835)
2118	City of Ontario	(83,848)	1,650	3,479	5,129	2,333	1,247	19,927	-	23,507	(13,713)	2,433	(11,280)
2119	City of Oregon City	(499,196)	9,822	-	9,822	13,889	7,426	118,635	10,060	150,010	(81,642)	(6,666)	(88,308)
2120	City of Lake Oswego	(970,498)	19,096	1,319	20,415	27,001	14,437	230,642	31,883	303,963	(158,723)	(17,662)	(176,385)
2121	City of Portland	(9,347,697)	183,926	1,341,388	1,525,314	260,070	139,059	2,221,508	1,876,141	4,496,778	(1,528,795)	325,712	(1,203,083)
2122	City of Redmond	(307,453)	6,049	14,381	20,430	8,554	4,574	70,630	6,992	93,187	(50,283)	11,105	(39,178)
2123	City of St Helens	(123,736)	2,435	5,882	8,317	3,443	1,841	29,406	2	34,692	(20,237)	4,285	(15,952)
2125	City of Vernonia	(6,869)	135	2,642	2,777	191	102	1,633	14	1,940	(1,123)	2,391	1,268
2126	City of West Linn	(217,174)	4,273	14,545	18,818	6,042	3,231	51,612	15,783	76,668	(35,518)	8,047	(27,471)
2127	City of Cottage Grove	(94,171)	1,853	15,302	17,155	2,620	1,401	22,380	20,318	46,719	(15,401)	4,353	(11,048)
2128	City of Tillamook	(43,501)	856	4,126	4,982	1,210	647	10,338	18	12,213	(7,115)	3,262	(3,853)
2129	City of Sweet Home	(32,653)	642	288	930	908	486	7,760	382	9,536	(5,340)	173	(5,167)

**Oregon Public Employees Retirement System**  
Retirement Health Insurance Account  
Cost-Sharing Multiple-Employer OPEB Plan  
Schedule of OPEB Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)							
			Changes in Assumptions	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)					
2131	City of Drain	(8,510)																
2132	Eugene Water & Electric Board	(925,651)	167	1,703	1,870	237	127	2,023	12	2,399		(1,392)	1,607	215				
2135	McMinnville Water & Light Department	(135,596)	18,213	148,078	166,291	25,753	13,770	219,984	205,635	465,142		(151,388)	39,067	(112,321)				
2138	City of Hood River	(160,418)	2,668	7,999	10,667	3,773	2,017	32,225	12,063	50,078		(22,176)	924	(21,252)				
2139	City of Reedsport	(44,711)	3,156	13,479	16,635	4,463	2,386	38,124	36,495	81,468		(26,236)	(7,136)	(33,372)				
2140	City of Lebanon	(168,587)	880	3,188	4,068	665	1,244	10,626	6,292	18,827		(7,312)	(121)	(7,433)				
2142	City of Sherwood	(222,739)	3,317	42,609	45,926	4,690	2,508	40,065	14,058	61,321		(27,572)	10,013	(17,559)				
2143	City of Oakland	(3,750)	4,383	12,807	17,190	6,197	3,314	52,934	27,431	89,876		(36,428)	(2,332)	(38,760)				
2145	City of Vale	(3,296)	74	469	543	104	56	891	861	1,912		(613)	52	(561)				
2146	City of Prineville	(90,239)	65	2,826	2,891	92	49	783	-	924		(539)	1,825	1,286				
2147	City of Wheeler	-	1,776	15,510	17,286	2,511	1,342	21,446	27	25,326		(14,758)	10,222	(4,536)				
2148	City of Klamath Falls	(303,332)	-	1,421	1,421	-	-	-	120	120		-	821	821				
2149	City of Canyonville	(5,767)	5,968	1,133	7,101	8,439	4,512	72,088	3,563	88,602		(49,609)	(87)	(49,696)				
2150	City of Bandon	(75,524)	113	2,066	2,179	160	86	1,371	282	1,899		(943)	937	(6)				
2152	City of Coos Bay	(225,001)	1,486	234	1,720	2,101	1,124	17,948	2,502	23,675		(12,352)	(1,320)	(13,672)				
2154	City of Pendleton	(215,117)	4,427	2,246	6,673	6,260	3,347	53,472	2,984	66,063		(36,798)	683	(36,115)				
2155	City of Corvallis	(949,783)	4,233	24,188	28,421	5,985	3,200	51,123	6	60,314		(35,182)	16,468	(18,714)				
2157	City of Monmouth	(92,255)	18,688	18,575	37,263	26,425	14,129	225,719	18,445	284,718		(155,335)	8,102	(147,233)				
2158	City of Milton-Freewater	(105,135)	1,815	15,186	17,001	2,567	1,372	21,925	2,446	28,310		(15,088)	6,003	(9,085)				
2159	City of Baker City	(88,287)	2,069	13,953	16,022	2,925	1,564	24,986	20,836	50,311		(17,195)	2,587	(14,608)				
2160	City of Hermiston	(237,279)	1,737	8,634	10,371	2,456	1,313	20,982	-	24,751		(14,439)	6,349	(8,090)				
2161	City of Pilot Rock	(8,750)	4,669	7,173	11,842	6,602	3,530	56,390	30,574	97,096		(38,807)	(9,707)	(48,514)				
2162	City of Clatskanie	(8,750)	172	291	463	243	130	2,080	4	2,457		(1,431)	195	(1,236)				
2163	City of Milwaukie	(211,548)	159	2,011	2,170	225	120	1,920	-	2,265		(1,321)	2,501	1,180				
2165	City of Cornelius	(80,842)	4,162	22,117	26,279	5,886	3,147	50,275	11,341	70,649		(34,598)	17,130	(17,468)				
2166	City of Nyssa	(11,735)	2,491	3,881	5,472	2,249	1,203	19,212	8,468	31,132		(13,221)	(908)	(14,129)				
2167	City of Athena	(9,559)	231	1,936	2,167	327	175	2,789	10	3,301		(1,919)	1,402	(517)				
2168	City of Oakridge	(27,878)	188	843	1,031	266	142	2,272	2,178	4,858		(1,563)	(447)	(2,010)				
2170	City of Madras	(49,315)	549	3,103	3,652	776	415	6,625	62	7,878		(4,559)	2,063	(2,496)				
2172	City of Sandy	(72,537)	970	3,626	4,596	1,372	734	11,720	-	13,826		(8,065)	2,982	(5,083)				
2174	City of Mt Angel	(19,344)	1,427	21,715	23,142	2,018	1,079	17,239	-	20,356		(11,863)	14,818	2,955				
2175	City of Umatilla	(49,104)	381	1,930	2,311	538	288	4,597	1,392	6,815		(3,164)	1,276	(1,888)				
2176	City of Scappoose	(81,419)	966	5,326	6,292	1,366	730	11,670	44	13,810		(8,031)	3,804	(4,227)				
2177	City of Condon	(8,638)	1,602	973	2,575	2,265	1,211	19,349	4,047	26,872		(13,316)	(1,430)	(14,746)				
2178	City of Boardman	(34,605)	170	424	594	240	128	2,053	631	3,052		(1,413)	(369)	(1,782)				
2179	City of Estacada	(34,349)	681	921	1,602	963	515	8,224	505	10,207		(5,660)	552	(5,108)				
2180	City of Enterprise	(22,146)	676	4,189	4,865	956	511	8,163	7,006	16,636		(5,618)	210	(5,408)				
2181	City of Central Point	(167,019)	436	2,405	2,841	616	329	5,263	5,104	11,312		(3,622)	(402)	(4,024)				
2182	City of Cascade Locks	(21,045)	3,286	13,547	16,833	4,647	2,485	39,693	37,214	84,039		(27,316)	(6,674)	(33,990)				
2183	City of Myrtle Point	(24,699)	414	2,047	2,461	586	313	5,001	4,721	10,621		(3,442)	(418)	(3,860)				
2184	City of Port Orford	(12,832)	486	5,735	6,221	687	367	5,870	-	6,924		(4,039)	3,630	(409)				
2185	City of Wood Village	(8,914)	252	1,104	1,356	357	191	3,049	442	4,039		(2,099)	866	(1,233)				
2186	City of Chiloquin	(5,117)	175	4,069	4,244	248	133	2,118	-	2,499		(1,458)	3,070	1,612				
2187	City of Philomath	(50,556)	101	1,581	1,682	142	76	1,216	410	1,844		(837)	402	(435)				
2188	City of Talent	(27,368)	995	3,120	4,115	1,407	752	12,015	7,382	21,556		(8,268)	(735)	(9,003)				
2189	City of Willamina	(10,287)	538	2,173	2,711	761	407	6,504	1,845	9,517		(4,476)	1,530	(2,946)				
2191	City of Huntington	-	202	1,488	1,690	286	153	2,445	24	2,908		(1,682)	888	(794)				
2192	City of North Plains	(7,275)	-	844	844	-	-	-	11	11		-	506	506				
2193	City of Heppner	-	143	4,972	5,115	202	108	1,729	28	2,067		(1,190)	3,365	2,175				
2194	City of Cave Junction	(6,569)	-	1,305	1,305	-	-	-	10	10		-	1,335	1,335				
2195	City of Metolius	-	129	2,643	2,772	183	98	1,561	-	1,842		(1,074)	1,718	644				
2196	City of Hubbard	(25,276)	-	861	861	-	-	-	-	-		-	567	567				
2197	City of Myrtle Creek	(17,225)	497	378	875	703	376	6,007	1,982	9,068		(4,134)	(983)	(5,117)				
2198	City of Carlton	(6,746)	339	2,064	2,403	479	256	4,094	241	5,070		(2,817)	2,148	(669)				
2199	City of Junction City	(73,912)	133	2,112	2,245	188	100	1,603	1,543	3,434		(1,103)	1,533	430				
2200	City of Wallowa	(5,110)	1,454	8,745	10,199	2,056	1,100	17,565	16,923	37,644		(12,088)	(1,072)	(13,160)				
2201	City of Coburg	(18,108)	101	68	169	142	76	1,215	20	1,453		(836)	38	(798)				
2202	City of Dallas	(118,988)	356	1,950	2,306	504	269	4,303	2	5,078		(2,961)	1,123	(1,838)				
2203	City of Rockaway Beach	(20,308)	2,341	13,049	15,390	3,310	1,770	28,278	19	33,377		(19,460)	9,080	(10,380)				
2204	City of Burns	(9,564)	400	2,212	2,612	565	302	4,826	-	5,693		(3,321)	1,946	(1,375)				
2205	City of Elgin	-	188	2,835	3,023	266	142	2,273	13	2,694		(1,564)	2,404	840				
			-	5,012	5,012	-	-	-	8	8		-	2,979	2,979				

**Oregon Public Employees Retirement System**  
 Retirement Health Insurance Account  
 Cost-Sharing Multiple-Employer OPEB Plan  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	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)
2206	City of Weston	(3,006)	59	625	684	84	45	714	-	843	(492)	514	22
2207	City of Mill City	(5,503)	108	494	602	153	82	1,308	4	1,547	(900)	345	(555)
2208	City of Fairview	(49,848)	981	2,365	3,346	1,387	742	11,847	5,868	19,844	(8,153)	(581)	(8,734)
2209	City of Monroe	-	-	1,191	1,191	-	-	-	-	-	-	865	865
2210	City of Helix	-	-	976	976	-	-	-	245	245	-	320	320
2211	City of Jefferson	(14,181)	279	177	456	395	211	3,370	1,327	5,303	(2,319)	(568)	(2,887)
2212	Town of Lakeview	(31,406)	618	1,934	2,552	874	467	7,464	6,000	14,805	(5,136)	(1,074)	(6,210)
2213	City of Stanfield	(17,600)	346	284	630	490	262	4,183	802	5,737	(2,878)	(153)	(3,031)
2214	City of Yamhill	(13,923)	274	1,436	1,710	387	207	3,309	3,067	6,970	(2,277)	(251)	(2,528)
2215	City of Powers	-	-	430	430	-	-	-	4	4	-	273	273
2216	City of Brookings	(35,345)	695	5,880	6,575	983	526	8,400	904	10,813	(5,781)	6,895	1,114
2217	City of Sutherlin	(60,139)	1,183	5,920	7,103	1,673	895	14,292	4,935	21,795	(9,836)	3,301	(6,535)
2218	City of Prairie City	(6,462)	127	157	284	180	96	1,536	119	1,931	(1,057)	49	(1,008)
2219	City of Sheridan	(24,394)	480	1,364	1,844	679	363	5,797	24	6,863	(3,990)	878	(3,112)
2220	City of Garibaldi	(6,932)	136	1,396	1,532	193	103	1,647	851	2,794	(1,134)	1,055	(79)
2221	City of Sisters	(12,828)	252	2,218	2,470	357	191	3,049	-	3,597	(2,098)	2,526	428
2222	City of Jacksonville	(23,633)	465	2,206	2,671	658	352	5,616	-	6,626	(3,865)	1,776	(2,089)
2223	City of Cannon Beach	(57,613)	1,134	7,722	8,856	1,603	857	13,692	12,771	28,923	(9,423)	614	(8,809)
2224	City of Falls City	(995)	20	1,716	1,736	28	15	237	12	292	(163)	968	805
2225	City of Echo	(4,767)	94	2,928	3,022	133	71	1,133	894	2,231	(780)	768	(12)
2226	City of Hines	(205)	4	2,538	2,542	6	3	49	-	58	(34)	1,990	1,956
2228	City of Turner	(17,256)	340	88	428	480	257	4,101	754	5,592	(2,822)	(450)	(3,272)
2229	City of John Day	(9,676)	190	2,920	3,110	269	144	2,300	-	2,713	(1,583)	2,631	1,048
2231	City of Banks	(5,402)	106	1,245	1,351	150	80	1,284	3	1,517	(884)	1,222	338
2232	City of Joseph	-	-	1,229	1,229	-	-	-	-	-	-	728	728
2233	City of Lafayette	(17,804)	350	830	1,180	495	265	4,231	2,616	7,607	(2,912)	(689)	(3,601)
2234	City of Aumsville	(25,918)	510	1,891	2,401	721	386	6,160	2,663	9,930	(4,239)	474	(3,765)
2235	City of Amity	(4,266)	84	699	783	119	63	1,014	513	1,709	(698)	579	(119)
2236	City of Creswell	(35,351)	696	276	972	984	526	8,401	1,974	11,885	(5,782)	(926)	(6,708)
2237	City of Troutdale	(98,027)	1,929	8,784	10,713	1,458	2,727	23,296	22,853	50,334	(16,032)	(3,260)	(19,292)
2238	City of Warrenton	(60,963)	1,200	5,177	6,377	1,696	907	14,488	64	17,155	(9,970)	5,059	(4,911)
2240	City of Wilsonville	(277,057)	5,451	11,253	16,704	7,708	4,122	65,843	75	77,748	(45,312)	7,329	(37,983)
2241	City of Bay City	(413)	8	2,191	2,199	11	6	98	18	133	(67)	2,013	1,946
2242	City of Gaston	-	-	1,014	1,014	-	-	-	2	2	-	684	684
2244	City of Lakeside	(3,858)	76	1,148	1,224	107	57	917	-	1,081	(631)	935	304
2245	City of Dundee	(19,495)	384	653	1,037	542	290	4,633	61	5,526	(3,188)	181	(3,007)
2246	City of Merrill	(3,957)	78	1,869	1,947	110	59	940	867	1,976	(647)	136	(511)
2247	City of Malin	(8,917)	175	9	184	248	133	2,119	2,058	4,558	(1,458)	(1,159)	(2,617)
2248	City of Fossil	-	-	707	707	-	-	-	2	2	-	473	473
2249	City of Phoenix	(14,036)	276	6,293	6,569	390	209	3,336	19	3,954	(2,296)	4,373	2,077
2250	City of Gold Beach	(31,782)	625	2,839	3,464	884	473	7,553	1,691	10,601	(5,198)	(248)	(5,446)
2251	City of Rogue River	(18,683)	368	1,294	1,662	520	278	4,440	2,070	7,308	(3,055)	383	(2,672)
2252	City of Dayton	(10,444)	206	1,130	1,336	291	155	2,482	150	3,078	(1,708)	600	(1,108)
2253	Town of Butte Falls	-	-	454	454	-	-	-	3	3	-	458	458
2254	City of Shady Cove	-	-	1,572	1,572	-	-	-	6	6	-	1,252	1,252
2255	Town of Canyon City	-	-	899	899	-	-	-	-	-	-	758	758
2256	City of Jordan Valley	(3,558)	70	154	224	99	53	845	798	1,795	(582)	(333)	(915)
2257	City of Culver	(5,288)	104	3	107	147	79	1,257	96	1,579	(865)	(41)	(906)
2258	City of Adair Village	-	-	975	975	-	-	-	4	4	-	1,049	1,049
2260	City of Riddle	(10,158)	200	53	253	283	151	2,414	339	3,187	(1,661)	(50)	(1,711)
2261	City of Waldport	(26,772)	527	1,776	2,303	745	398	6,363	4,470	11,976	(4,379)	(677)	(5,056)
2262	City of Dufur	-	-	1,571	1,571	-	-	-	92	92	-	763	763
2263	City of La Grande	(52,671)	1,036	7,019	8,055	1,465	784	12,517	22	14,788	(8,614)	4,468	(4,146)
2264	City of Gervais	(8,211)	162	1,812	1,974	228	122	1,951	-	2,301	(1,343)	1,593	250
2265	City of Westfir	-	-	497	497	-	-	-	-	-	-	354	354
2266	City of Irrigon	(25,652)	505	1,049	1,554	714	382	6,096	5,838	13,030	(4,195)	(2,347)	(6,542)
2267	City of Independence	(83,673)	1,646	7,171	8,817	2,328	1,245	19,885	547	24,005	(13,685)	3,275	(10,410)
2268	City of Harrisburg	(12,236)	241	2,810	3,051	340	182	2,908	2,677	6,107	(2,001)	1,501	(500)
2269	City of Durham	-	-	811	811	-	-	-	-	-	-	572	572
2270	City of Lyons	(2,367)	47	238	285	66	35	563	600	1,264	(387)	(74)	(461)
2271	City of Columbia City	(2,898)	57	3,407	3,464	81	43	689	-	813	(474)	2,627	2,153



**Oregon Public Employees Retirement System**  
 Retirement Health Insurance Account  
 Cost-Sharing Multiple-Employer OPEB Plan  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)			
			Changes in Assumptions	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)
2272	City of Aurora	-	-	1,825	1,825	-	-	-	-	-	-	1,304	1,304
2273	City of Silverton	(95,267)	1,874	3,997	5,871	2,650	1,417	22,640	11,182	37,889	(15,581)	(1,690)	(17,271)
2274	City of Gold Hill	-	-	1,766	1,766	-	-	-	19	19	-	919	919
2275	City of Toledo	(19,964)	393	14,087	14,480	555	297	4,745	2	5,599	(3,265)	9,117	5,852
2276	City of Newport	(72,209)	1,421	3,896	5,317	2,009	1,074	17,161	-	20,244	(11,810)	2,976	(8,834)
2278	City of Springfield	(1,157,375)	22,773	49,739	72,512	32,200	17,217	275,054	173,802	498,273	(189,286)	(49,212)	(238,498)
2279	City of Keizer	(179,219)	3,526	14,017	17,543	4,986	2,666	42,592	15,488	65,732	(29,311)	5,661	(23,650)
2280	City of Winston	(19,487)	383	3,131	3,514	542	290	4,631	288	5,751	(3,187)	3,180	(7)
2281	City of Manzanita	(7,390)	145	3,553	3,698	206	110	1,756	4	2,076	(1,209)	2,422	1,213
2282	City of Eagle Point	(17,672)	348	1,337	1,685	492	263	4,200	1,006	5,961	(2,890)	952	(1,938)
2283	City of Maupin	(2,454)	48	5,220	5,268	68	37	583	1,117	1,805	(401)	1,847	1,446
2284	City of Halsey	(5,300)	104	445	549	147	79	1,260	6	1,492	(867)	346	(521)
2285	City of Veneta	(25,955)	511	1,484	1,995	722	386	6,168	1,186	8,462	(4,245)	861	(3,384)
2286	City of Millersburg	(5,934)	117	826	943	165	88	1,410	7	1,670	(971)	582	(389)
2287	City of King City	(16,006)	315	1,341	1,656	445	238	3,804	4,304	8,791	(2,618)	(1,154)	(3,772)
2288	City of Tualatin	(219,158)	4,312	39,387	43,699	6,097	3,260	52,083	48,998	110,438	(35,843)	14,443	(21,400)
2290	City of Molalla	(94,611)	1,862	3,953	5,815	2,632	1,407	22,485	8,971	35,495	(15,473)	(1,201)	(16,674)
2291	City of Florence	(70,965)	1,396	6,589	7,985	1,974	1,056	16,865	5,619	25,514	(11,606)	4,101	(7,505)
2292	City of North Bend	(153,262)	3,016	2,330	5,346	4,264	2,280	36,423	2,836	45,803	(25,066)	(2,052)	(27,118)
2293	City of Lowell	-	-	1,127	1,127	-	-	-	-	-	-	1,292	1,292
2294	City of Depoe Bay	(6,942)	137	2,607	2,744	193	103	1,650	-	1,946	(1,135)	2,309	1,174
2295	City of Tigard	(188,697)	3,713	12,677	16,390	5,250	2,807	44,844	25,160	78,061	(30,861)	(1,339)	(32,200)
2296	City of Happy Valley	(97,756)	1,923	9,989	11,912	1,454	2,720	23,232	11,739	39,145	(15,988)	4,195	(11,793)
2297	City of Rainier	(31,630)	622	19	641	880	471	7,517	1,031	9,899	(5,173)	(519)	(5,692)
2298	City of Lincoln City	(156,974)	3,089	20,159	23,248	4,367	2,335	37,305	120	44,127	(25,673)	14,625	(11,048)
2299	City of Dunes City	-	-	899	899	-	-	-	32	32	-	527	527
2300	City of Yachats	(11,214)	221	1,077	1,298	312	167	2,665	961	4,105	(1,834)	504	(1,330)
2301	City of Moro	-	-	705	705	-	-	-	5	5	-	442	442
2302	City of Mt. Vernon	(5,198)	102	229	331	145	77	1,235	670	2,127	(850)	(182)	(1,032)
2303	City of Woodburn	(243,371)	4,789	15,013	19,802	6,771	3,620	57,838	25,018	93,247	(39,803)	2,166	(37,637)
2304	City of Gladstone	(95,807)	1,885	3,597	5,482	2,666	1,425	22,769	-	26,860	(15,669)	3,070	(12,599)
2305	City of Elkton	(3,982)	78	-	946	111	59	946	808	1,924	(651)	(514)	(1,165)
2306	City of Imbler	-	-	132	132	-	-	-	2	2	-	74	74
2307	City of Yoncalla	(4,115)	81	324	405	114	61	978	-	1,153	(673)	337	(336)
2308	City of North Powder	-	-	443	443	-	-	-	-	-	-	363	363
2309	City of Gearhart	(32,953)	648	8,368	9,016	917	490	7,831	5,324	14,562	(5,389)	419	(4,970)
2501	Port of The Dalles	(9,622)	189	7	196	268	143	2,287	889	3,587	(1,574)	(576)	(2,150)
2507	Port of Astoria	(17,773)	350	7,797	8,147	494	264	4,224	17	4,999	(2,907)	5,857	2,950
2508	Multnomah Drainage	(33,106)	651	8,878	9,529	921	493	7,868	16	9,298	(5,414)	5,573	159
2510	Horsefly Irrigation District	-	-	574	574	-	-	-	-	-	-	422	422
2511	Grants Pass Irrigation District	-	-	3,212	3,212	-	-	-	-	-	-	2,806	2,806
2512	Port of Portland	(1,775,449)	34,934	128,539	163,473	49,396	26,412	421,941	187	497,936	(290,371)	101,688	(188,683)
2513	Port of Coos Bay	(14,568)	287	7,438	7,438	405	217	3,462	-	4,084	(2,382)	7,365	4,983
2515	Klamath County Fire District 1	(126,749)	2,494	8,905	11,399	3,526	1,886	30,122	6,925	42,459	(20,729)	5,091	(15,638)
2518	Clackamas County Housing Authority	(121,965)	2,400	58	2,458	3,393	1,814	28,985	14,478	48,670	(19,947)	(8,471)	(28,418)
2519	Home Forward	(410,867)	8,084	30,875	38,959	11,431	6,112	97,644	44,793	159,980	(67,196)	5,900	(61,296)
2521	League of Oregon Cities	(14,831)	292	15,923	16,215	413	221	3,525	127	4,286	(2,426)	9,459	7,033
2522	Lane Council of Governments	(223,158)	4,391	27,051	31,442	6,209	3,320	53,034	19,796	82,359	(36,497)	18,358	(18,139)
2526	Clatskanie People's Utility District	(40,179)	791	12,852	13,643	1,118	598	9,549	7,870	19,135	(6,571)	10,142	3,571
2527	Deschutes Valley Water District	(66,046)	1,300	21	1,321	1,838	983	15,696	4,808	23,325	(10,802)	(3,086)	(13,888)
2528	Columbia River Fire & Rescue	(157,146)	3,092	1,911	5,003	4,372	2,338	37,346	9,586	53,642	(25,701)	(3,412)	(29,113)
2529	East Fork Irrigation District	(13,586)	267	5	272	378	202	3,229	1,751	5,560	(2,222)	(988)	(3,210)
2531	Oregon School Boards Association	(84,384)	1,660	9,646	11,306	2,348	1,255	20,054	223	23,880	(13,801)	4,638	(9,163)
2533	Owyhee Irrigation District	(19,549)	385	4,778	5,163	544	291	4,646	2,686	8,167	(3,197)	3,616	419
2536	Valley View Cemetery	(736)	14	213	227	20	11	175	1	207	(120)	141	21
2538	Clackamas Vector Control	-	-	2,153	2,153	-	-	-	-	-	-	1,554	1,554
2540	West Extension Irrigation District	(3,339)	66	2,501	2,567	93	50	793	10	946	(546)	1,777	1,231
2541	Jackson County Vector Control District	-	-	2,263	2,263	-	-	-	4	4	-	1,319	1,319
2542	Rainbow Water District	(12,260)	241	2,455	2,696	341	182	2,914	13	3,450	(2,005)	1,407	(598)
2545	Council of Governments	(104,699)	2,060	26,931	28,991	2,913	1,558	24,882	80	29,433	(17,123)	20,420	3,297
2549	Rogue River Fire District	(48,220)	949	-	949	1,342	717	11,460	3,891	17,410	(7,886)	(2,507)	(10,393)

**Oregon Public Employees Retirement System**  
 Retirement Health Insurance Account  
 Cost-Sharing Multiple-Employer OPEB Plan  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	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)
2550	Nyssa Road Assessment District 2	(5,583)	110	220	330	155	83	1,327	179	1,744	(913)	179	(734)
2551	Sandy Fire Department	(55,688)	1,096	3,327	4,423	1,549	828	13,235	11,561	27,173	(9,108)	(3,399)	(12,507)
2552	Winston-Dillard Fire District	(29,121)	573	8	581	810	433	6,921	1,272	9,436	(4,763)	(699)	(5,462)
2553	Tangent Rural Fire Protection District	(59)	1	1,454	1,455	2	1	14	-	17	(10)	973	963
2555	Monroe Fire Department	(5,810)	114	-	114	162	86	1,381	627	2,256	(950)	(463)	(1,413)
2556	Jackson County Fire District 5	(86,993)	1,712	8,080	9,792	2,420	1,294	20,674	19,598	43,986	(14,227)	(3,101)	(17,328)
2557	Estacada Fire Department	-	-	9,312	9,312	-	-	-	11	11	-	7,510	7,510
2559	Keizer Fire Department	(44,383)	873	10,943	11,816	1,235	660	10,548	-	12,443	(7,259)	9,060	1,801
2561	Jefferson Rural Fire Protection District	(9,692)	191	2,410	2,601	270	144	2,303	613	3,330	(1,585)	739	(846)
2562	WyEast Fire District	(3,974)	78	400	478	111	59	944	932	2,046	(650)	(126)	(776)
2563	Central Oregon Irrigation District	(31,797)	626	27,818	28,444	885	473	7,557	9,140	18,055	(5,200)	7,210	2,010
2564	Illinois Valley Fire District	(6,919)	136	1,759	1,895	136	103	1,644	39	1,979	(1,132)	1,502	370
2567	Charleston Rural Fire Protection District	(12,058)	237	-	237	335	179	2,866	2,065	5,445	(1,972)	(1,497)	(3,469)
2568	Molalla Rural Fire Protection District 73	(69,569)	1,369	2,172	3,541	1,936	1,035	16,533	14,032	33,536	(11,378)	(6,173)	(17,551)
2569	Central Oregon Intergovernmental Council	(56,168)	1,105	15,317	16,422	1,563	836	13,349	6,051	21,799	(9,186)	14,484	5,298
2570	Port of St Helens	-	-	8,295	8,295	-	-	-	40	40	-	5,485	5,485
2571	Crystal Springs Water District	(10,730)	211	1,186	1,397	299	160	2,550	1,036	4,045	(1,755)	566	(1,189)
2572	Local Government Personnel Institute	-	-	156	156	-	-	-	-	-	-	995	995
2575	Jefferson County Rural Fire Protection District 1	(5,748)	113	1,509	1,622	160	86	1,366	2	1,614	(940)	1,127	187
2576	Depoe Bay Rural Fire Protection District	-	-	8,282	8,282	-	-	-	-	-	-	5,302	5,302
2579	La Pine Rural Fire Protection District	(72,985)	1,436	1,090	2,526	2,031	1,086	17,345	1,475	21,937	(11,937)	(59)	(11,996)
2580	Marion County Fire District 1	(175,778)	3,459	11,159	14,618	4,890	2,615	41,774	32,778	82,075	(28,748)	(7,861)	(36,609)
2581	Port of Umatilla	(13,431)	264	-	264	374	200	3,192	2,346	6,112	(2,197)	(1,538)	(3,735)
2582	Talent Irrigation District	(41,937)	825	202	1,027	1,167	624	9,966	7,265	19,022	(6,859)	(4,101)	(10,960)
2585	Rogue River Valley Irrigation District	(11,366)	224	457	681	169	316	2,701	1,352	4,538	(1,859)	(351)	(2,210)
2587	Tualatin Valley Irrigation District	(5,148)	101	1,055	1,156	143	77	1,223	1,176	2,619	(842)	492	(350)
2588	Clatskanie Rural Fire Protection District	(23,712)	467	3,301	3,768	660	353	5,635	21	6,669	(3,878)	2,056	(1,822)
2589	West Slope Water District	(18,134)	357	1,686	2,043	505	270	4,310	4,059	9,144	(2,966)	(744)	(3,710)
2590	Redmond Fire & Rescue	(266,383)	5,241	8,947	14,188	7,411	3,963	63,307	55,530	130,211	(43,566)	(24,336)	(67,902)
2592	Medford Irrigation District	(7,611)	150	992	1,142	150	113	1,809	511	2,645	(1,245)	576	(669)
2594	Metro	(1,314,537)	25,865	136,699	162,564	36,573	19,555	312,403	33,750	402,281	(214,989)	126,297	(88,692)
2595	Canby Fire District	(42,618)	839	5,939	6,778	1,186	634	10,128	-	11,948	(6,970)	5,181	(1,789)
2596	Bend Parks & Recreation	(165,346)	3,253	29,051	32,304	4,600	2,460	39,295	91	46,446	(27,042)	20,084	(6,958)
2597	Mapleton Water District	(4,544)	89	68	157	126	68	1,080	893	2,167	(743)	(453)	(1,196)
2598	Marion County Housing Authority	(11,242)	221	3,449	3,670	313	167	2,672	20	3,172	(1,839)	2,327	488
2599	South Suburban Sanitary District	(18,197)	358	1,671	2,029	506	271	4,325	1,261	6,363	(2,976)	906	(2,070)
2600	Winston-Dillard Water District	(12,131)	239	729	968	337	180	2,883	1,417	4,817	(1,984)	75	(1,909)
2601	Baker Valley Irrigation District	(3,998)	79	71	150	111	59	950	735	1,855	(654)	(356)	(1,010)
2602	Aumsville Rural Fire Protection District	-	-	2,220	2,220	-	-	-	14	14	-	1,295	1,295
2603	Corbett Water District	-	-	1,959	1,959	-	-	-	1	1	-	1,321	1,321
2604	Netarts-Oceanside Sanitary District	(13,535)	266	46	312	377	201	3,217	374	4,169	(2,214)	(201)	(2,415)
2605	Scio Fire District	(6,900)	136	-	136	192	103	1,640	606	2,541	(1,128)	(640)	(1,768)
2606	West Valley Housing Authority	(39,682)	781	859	1,640	1,104	590	9,430	2,409	13,533	(6,490)	(2,021)	(8,511)
2607	Hoodland Fire District 74	(18,702)	368	12,122	12,490	520	278	4,445	1,634	6,877	(3,059)	5,234	2,175
2608	Gaston Rural Fire Protection District	-	-	1,178	1,178	-	-	-	-	-	-	864	864
2610	Turner Fire District	(1,757)	35	4,185	4,220	49	26	418	3	496	(287)	2,720	2,433
2612	Community Services Consortium	(89,145)	1,754	8,964	10,718	2,480	1,326	21,186	5,665	30,657	(14,579)	6,438	(8,141)
2613	Polk Soil & Water Conservation District	-	-	1,814	1,814	-	-	-	-	-	-	1,233	1,233
2617	Clean Water Services	(856,272)	16,848	116,500	133,348	23,823	12,738	203,496	185,046	425,103	(140,041)	10,616	(129,425)
2618	Estacada Cemetery District	(600)	12	315	327	17	9	143	7	176	(98)	171	73
2620	Jackson County Fire District 4	-	-	3,056	3,056	-	-	-	5	5	-	2,962	2,962
2623	Evans Valley Fire District 6	-	-	821	821	-	-	-	-	-	-	599	599
2624	Klamath Vector Control	-	-	779	779	-	-	-	2	2	-	522	522
2625	Port of Newport	(24,137)	475	1,465	1,940	672	359	5,736	1,741	8,508	(3,948)	(23)	(3,971)
2626	Tillamook Peoples Utility District	(217,359)	4,277	13,208	17,485	6,047	3,233	51,656	164	61,100	(35,549)	8,490	(27,059)
2628	McKenzie Fire and Rescue	(10,903)	215	2,212	2,427	303	162	2,591	127	3,183	(1,783)	1,293	(490)
2630	Sheridan Fire District	-	-	3,661	3,661	-	-	-	49	49	-	2,112	2,112
2631	Arch Cape Water-Sanitary District	(6,211)	122	113	235	173	92	1,476	1,040	2,781	(1,016)	(491)	(1,507)
2633	Port of Cascade Locks	(5,452)	107	3,904	4,011	152	81	1,296	14	1,543	(892)	2,997	2,105
2637	Northeast Oregon Housing Authority	(1,362)	27	7,024	7,051	38	20	324	16	398	(223)	5,122	4,899
2638	North Douglas County Fire and EMS	(11,883)	234	43	277	331	177	2,824	406	3,738	(1,943)	(244)	(2,187)

The accompanying notes are an integral part of this schedule.

**Oregon Public Employees Retirement System**  
Retirement Health Insurance Account  
Cost-Sharing Multiple-Employer OPEB Plan  
Schedule of OPEB Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)					
			Changes in Assumptions	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)			
2641	Suburban East Salem Water District	(17,146)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2642	Dexter Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2643	Sweet Home Cemetery	(3,699)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2644	Lakeside Water District	(7,419)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2645	Chiloquin Agency Lake Rural Fire Protection District	(4,022)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2646	Keno Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2647	Crooked River Ranch Rural Fire Protection District	(116)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2648	Black Butte Ranch Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2649	Colton Fire Department	(2,824)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2651	Imbler Rural Fire Protection District	(277)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2652	The Oregon Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2653	Umatilla Fire Department	(4,480)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2657	Mid-Willamette Valley Senior Service Agency	(189,557)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2659	Silverton Fire District	(30,923)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2660	Tualatin Valley Fire & Rescue	(2,014,892)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2663	Metropolitan Area Communications Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2664	Applegate Valley Rural Fire Protection District 9	(13,924)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2669	Roseburg Urban Sanitary Authority	(37,782)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2671	Columbia 911 Communications District	(37,615)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2672	Rockwood People's Utility District	(42,783)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2673	Port Orford Library	(2,941)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2674	Nestucca Rural Fire District	(6,210)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2676	Woodburn Fire District	(90,583)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2678	Central Oregon Regional Housing Authority	(9,682)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2679	Columbia River Public Utility District	(102,297)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2681	Cloverdale Rural Fire Protection District	(8,687)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2684	Parkdale Fire District	(7,224)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2685	Oregon Community College Association	(11,252)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2686	Weston Cemetery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2687	Columbia Drainage Vector Control District	(6,268)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2688	Polk County Fire District 1	(47,646)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2689	Redmond Area Park & Recreation District	(10,273)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2692	Siuslaw Public Library	(11,433)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2693	City-County Insurance Services	(160,667)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2694	Philomath Fire Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2695	Washington County Consolidated Communications Agency	(153,243)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2696	Stayton Fire District	(30,593)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2698	Halsey Shedd Rural Fire Protection District	(1,636)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2699	Chetco Library Board	(4,585)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2700	Lowell Rural Fire Protection District	(897)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2701	Sisters-Camp Sherman Rural Fire Protection District	(27,335)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2702	Banks Fire District 13	(5,288)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2705	Lebanon Fire District	(102,423)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2707	Clatskanie Library	(1,157)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2709	Scappoose Public Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2710	Klamath County Emergency Communications District	(19,032)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2712	Jefferson County EMS	(8,040)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2713	Port of Tillamook Bay	(10,578)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2714	Winchester Bay Sanitary District	(5,390)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2715	Jackson County Fire District 3	(273,654)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2716	Neskowin Water District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2717	Ice Fountain Water District	(13,091)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2718	Curry Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2721	Klamath Housing Authority	(11,176)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2722	Tillamook 9-1-1	(10,899)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2724	Nehalem Bay Wastewater Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2725	West Valley Fire District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2726	Yamhill Communications Agency	(17,832)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2728	Baker County Library District	(3,502)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2729	Douglas County Fire District 2	(138,698)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2731	Canby Utility Board	(29,791)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Oregon Public Employees Retirement System**  
 Retirement Health Insurance Account  
 Cost-Sharing Multiple-Employer OPEB Plan  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)						
			Changes in Assumptions	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)			
2732	Umatilla County Special Library District	(3,662)	-	72	152	224	102	-	54	-	870	7	1,033	(599)	91	(508)
2733	Wiard Memorial Park District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2734	Seal Rock Water District	(16,600)	327	800	1,127	462	247	3,945	2,039	6,693	(2,715)	(322)	(3,037)			
2739	Scappoose Rural Fire Protection District	(67,939)	1,337	1,315	2,652	1,890	1,011	16,146	3,853	22,900	(11,111)	(1,041)	(12,152)			
2740	Neskowin Regional Sanitary Authority	-	-	1,352	1,352	-	-	-	-	-	-	-	-	-	1,077	1,077
2741	Port of Garibaldi	(38,595)	759	6,680	7,439	1,074	574	9,172	7,092	17,912	(6,312)	(3,593)	(9,905)			
2742	Amity Fire District	-	-	3,643	3,643	-	-	-	948	948	-	1,091	1,091			
2743	Douglas Soil & Water Conservation District	(6,724)	132	2,452	2,584	187	100	1,598	787	2,672	(1,100)	222	(878)			
2745	Clackamas County Fire District	(720,738)	14,181	66,719	80,900	20,052	10,722	171,286	53,913	255,973	(117,875)	39,328	(78,547)			
2747	Salem Housing Authority	(60,669)	1,194	2,329	3,523	1,688	903	14,418	1,606	18,615	(9,922)	1,710	(8,212)			
2749	Black Butte Ranch Police	(10,720)	211	2,510	2,721	298	159	2,548	642	3,647	(1,753)	848	(905)			
2752	Mist-Birkenfeld Rural Fire Protection District	(5,874)	116	468	584	163	87	1,396	901	2,547	(961)	(95)	(1,056)			
2753	Linn-Benton Housing Authority	(64,115)	1,262	-	1,262	1,784	954	15,237	8,520	26,495	(10,486)	(5,273)	(15,759)			
2754	Western Lane Ambulance District	(42,962)	845	2,496	3,341	1,195	639	10,210	1,284	13,328	(7,026)	1,618	(5,408)			
2757	City of Stayton	(31,893)	628	510	1,138	887	474	7,579	2,064	11,004	(5,216)	(628)	(5,844)			
2758	Mohawk Valley Rural Fire District	-	-	1,472	1,472	-	-	-	12	12	-	965	965			
2760	Knappa Svensen Burnside Rural Fire Protection District	(6,268)	123	152	275	174	93	1,490	1,178	2,935	(1,025)	(410)	(1,435)			
2761	Clackamas River Water	(109,019)	2,145	1,092	3,237	3,033	1,622	25,909	5,530	36,094	(17,830)	(2,028)	(19,858)			
2763	Junction City Fire Department	(3,490)	69	1,084	1,153	97	52	830	317	1,296	(571)	1,080	509			
2765	Green Sanitary	(22,504)	443	-	443	626	335	5,348	3,900	10,209	(3,681)	(2,426)	(6,107)			
2766	Southwest Lincoln County Water District	(12,151)	239	2	241	338	181	2,888	709	4,116	(1,987)	(561)	(2,548)			
2767	Springfield Utility Board	-	-	-	-	-	-	-	-	-	-	17	17			
2768	Lake County Library District	-	-	3,124	3,124	-	-	-	610	610	-	1,245	1,245			
2771	Harbor Water Public Utility District	(7,326)	144	522	666	204	109	1,741	1	2,055	(1,198)	748	(450)			
2772	Umatilla County Soil & Water District	-	-	564	564	-	-	-	17	17	-	458	458			
2773	Housing Authority of Jackson County	(92,899)	1,828	8,884	10,712	2,585	1,382	22,078	18,773	44,818	(15,193)	(1,010)	(16,203)			
2774	Oregon Trail Library District	-	-	1,364	1,364	-	-	-	1	1	-	1,075	1,075			
2776	Rainier Cemetery District	-	-	406	406	-	-	-	1	1	-	278	278			
2777	City of Newberg	(178,707)	3,516	2,397	5,913	4,972	2,658	42,470	111	50,211	(29,227)	239	(28,988)			
2778	Mulino Water District 23	(5,876)	116	3	119	163	87	1,397	1,123	2,770	(961)	(668)	(1,629)			
2779	Brownsville Rural Fire Protection District	(5,334)	105	3	108	148	79	1,268	371	1,866	(872)	(330)	(1,202)			
2780	Nehalem Bay Health District	-	-	496	496	-	-	-	30	30	-	178	178			
2781	North Bend Coos-Curry Housing Authority	-	-	2,355	2,355	-	-	-	5	5	-	2,551	2,551			
2782	Millington Rural Fire Protection District	-	-	242	242	-	-	-	3	3	-	244	244			
2783	Tillamook Fire District	(12,005)	236	9	245	334	179	2,853	1,029	4,395	(1,963)	(538)	(2,501)			
2784	Eisenschmidt Pool	(9,947)	196	22	218	277	148	2,364	872	3,661	(1,627)	(502)	(2,129)			
2785	Fern Ridge Community Library	(2,350)	46	921	967	65	35	559	539	1,198	(384)	686	302			
2786	Seal Rock Rural Fire Protection District	-	-	1,315	1,315	-	-	-	9	9	-	757	757			
2788	Port of Hood River	(41,094)	809	5,628	6,437	1,143	611	9,766	10,363	21,883	(6,721)	(538)	(7,259)			
2789	Farmers Irrigation District	(10,592)	208	915	1,123	295	158	2,517	131	3,101	(1,732)	926	(806)			
2790	Silver Falls Library District	(13,145)	259	918	1,177	366	196	3,124	6	3,692	(2,150)	665	(1,485)			
2792	North Wasco County Parks and Recreation District	(11,764)	231	41	272	327	175	2,796	1,454	4,752	(1,924)	(713)	(2,637)			
2793	North Lincoln Fire & Rescue District 1	(19,121)	376	6,476	6,852	532	284	4,544	131	5,491	(3,127)	3,833	706			
2794	Siuslaw Rural Fire Protection District 1	-	-	5,933	5,933	-	-	-	-	-	-	4,528	4,528			
2796	West Side Rural Fire Protection District	(10,417)	205	459	664	290	155	2,476	2,662	5,583	(1,704)	(1,150)	(2,854)			
2797	Vernonia Fire	(2,008)	40	518	558	56	30	477	-	563	(328)	410	82			
2798	Fairview Water District	-	-	732	732	-	-	-	5	5	-	456	456			
2799	Sublimity Fire District	(6,154)	121	162	283	171	92	1,463	1,042	2,768	(1,007)	(490)	(1,497)			
2801	Coburg Rural Fire Protection District	(9,619)	189	239	428	268	143	2,286	1,217	3,914	(1,573)	(461)	(2,034)			
2802	Rural Road Assessment District 3	(228)	4	1,413	1,417	6	3	54	-	63	(37)	1,131	1,094			
2803	Southwestern Polk County Rural Fire Protection District	-	-	2	2	-	-	-	-	-	-	18	18			
2804	Aurora Rural Fire Protection District	(7,500)	148	1,257	1,405	209	112	1,782	1,742	3,845	(1,227)	36	(1,191)			
2806	Multnomah County Rural Fire Protection District 14	-	-	189	189	-	-	-	1	1	-	123	123			
2809	Juntura Road District 4	-	-	1,439	1,439	-	-	-	566	566	-	219	219			
2810	Sutherlin Water Control District	-	-	697	697	-	-	-	1	1	-	472	472			
2811	Mid-Columbia Center For Living	(38,072)	749	43,435	44,184	1,059	566	9,048	-	10,673	(6,227)	30,732	24,505			
2816	Odell Sanitary District	(4,397)	87	2,305	2,392	122	65	1,045	489	1,721	(719)	855	136			
2817	Wickiup Water District	-	-	362	362	-	-	-	1	1	-	394	394			
2818	Netarts Water District	(4,635)	91	611	702	129	69	1,102	140	1,440	(758)	197	(561)			
2819	Harrisburg Fire and Rescue	(1,309)	26	889	915	36	19	311	1	367	(214)	652	438			
2820	Central Oregon Coast Fire & Rescue District	(54)	1	2,170	2,171	2	1	13	12	28	(9)	1,407	1,398			

**Oregon Public Employees Retirement System**  
 Retirement Health Insurance Account  
 Cost-Sharing Multiple-Employer OPEB Plan  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	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)
2821	Tillamook County Soil and Water Conservation District	(7,437)	146	1,677	1,823	207	111	1,768	875	2,961	(1,216)	22	(1,194)
2822	Deschutes County Rural Fire Protection District 2	-	-	36	36	-	-	-	-	-	-	345	345
2823	Lyons Fire District	-	-	758	758	-	-	-	38	38	-	321	321
2824	Glide Fire Department	(941)	19	557	576	26	14	224	1	265	(154)	385	231
2825	Northern Oregon Corrections	(150,821)	2,968	1,949	4,917	4,196	2,244	35,843	20,832	63,115	(24,666)	(10,771)	(35,437)
2826	Wasco County Soil-Water Conservation District	(14,784)	291	342	633	411	220	3,514	1,573	5,718	(2,418)	(613)	(3,031)
2828	Deschutes Public Library District	(135,503)	2,666	2,408	5,074	3,770	2,016	32,203	1,651	39,640	(22,161)	1,623	(20,538)
2829	Hubbard Rural Fire Protection District	-	-	290	290	-	-	-	6	6	-	262	262
2830	Netarts-Oceanside Rural Fire Protection District	(2,092)	41	1,867	1,908	58	31	497	148	734	(342)	721	379
2833	Boardman Rural Fire Protection District	-	-	3,597	3,597	-	-	-	19	19	-	3,186	3,186
2834	Crescent Rural Fire Protection District	-	-	1,126	1,126	-	-	-	17	17	-	1,098	1,098
2835	North Clackamas County Water Commission	-	-	2,661	2,661	-	-	-	-	-	-	1,809	1,809
2837	NORCOM	(34,374)	676	2,852	3,528	956	511	8,169	15	9,651	(5,622)	1,830	(3,792)
2838	High Desert Parks & Recreation District	(46)	1	691	692	1	1	11	174	187	(8)	220	212
2839	North Morrow Vector Control District	(12,627)	248	-	248	351	188	3,001	2,607	6,147	(2,065)	(1,607)	(3,672)
2840	Cannon Beach Rural Fire Protection District	(7,830)	154	157	311	218	116	1,861	1,385	3,580	(1,281)	(633)	(1,914)
2841	Jefferson County Soil & Water Conservation District	(6,686)	132	286	418	186	99	1,589	1,201	3,075	(1,094)	(243)	(1,337)
2842	Tualatin Valley Water District	(334,609)	6,584	26,152	32,736	9,309	4,978	79,521	56,050	149,858	(54,725)	(5,339)	(60,064)
2843	Yachats Rural Fire Protection District	(8,896)	175	1,610	1,785	248	132	2,114	21	2,515	(1,455)	778	(677)
2844	Crook County Rural Fire Protection District 1	(30,446)	599	8,618	9,217	847	453	7,236	45	8,581	(4,979)	5,794	815
2845	Sunrise Water Authority	(29,124)	573	6,708	7,281	810	433	6,921	6,417	14,581	(4,763)	2,915	(1,848)
2846	Jefferson County Library District	(2,541)	50	519	569	71	38	604	234	947	(416)	526	110
2847	Sweet Home Fire and Ambulance District	(34,775)	684	724	1,408	968	517	8,264	1,185	10,934	(5,687)	(194)	(5,881)
2849	Lebanon Aquatic District	(3,131)	62	1,258	1,320	87	47	744	4	882	(512)	763	251
2850	Lake County 4-H & Extension Service	-	-	-	-	-	-	-	-	-	-	-	-
2851	East Umatilla County Rural Fire Protection District	-	-	382	382	-	-	-	-	-	-	333	333
2852	Ochoco Irrigation District	(8,530)	168	1,768	1,936	237	127	2,027	1,903	4,294	(1,395)	820	(575)
2853	Mill City Rural Fire Protection District	(4,747)	93	1	94	132	71	1,128	848	2,179	(776)	(564)	(1,340)
2855	Harney Hospital	(73,678)	1,450	46,267	47,717	2,050	1,096	17,510	48	20,704	(12,050)	40,426	28,376
2857	Sunriver Service District	(58,463)	1,150	2,210	3,360	1,627	870	13,894	4,309	20,700	(9,561)	(149)	(9,710)
2858	Nesika Beach-Ophir Water District	(1,077)	21	522	543	30	16	256	2	304	(176)	348	172
2859	South Lane County Fire and Rescue	(39,915)	785	6,975	7,760	1,110	594	9,486	-	11,190	(6,528)	5,488	(1,040)
2860	Coos County Airport District	(16,076)	316	2,010	2,326	447	239	3,821	3,627	8,134	(2,629)	303	(2,326)
2861	Mt Angel Fire District	(4,275)	84	1	85	119	64	1,016	562	1,761	(699)	(384)	(1,083)
2864	Tri-City Water and Sanitary Authority	-	-	3,566	3,566	-	-	-	-	-	-	2,415	2,415
2865	Tri-County Cooperative Weed Management Area	-	-	1,132	1,132	-	-	-	-	-	-	773	773
2867	West Multnomah Soil and Water Conservation District	(13,936)	274	1,554	1,828	388	207	3,312	599	4,506	(2,279)	1,302	(977)
2869	Nehalem Bay Fire & Rescue	-	-	2,407	2,407	-	-	-	-	-	-	1,605	1,605
2870	Clackamas River Water Providers	(8,549)	168	2	170	238	127	2,032	939	3,336	(1,398)	(557)	(1,955)
2873	Mosier Fire District	(4,940)	97	104	201	137	73	1,174	1,270	2,654	(808)	(677)	(1,485)
2874	Umatilla-Morrow Radio and Data District	(16,832)	331	383	714	468	250	4,000	4,001	8,719	(2,753)	(2,051)	(4,804)
2876	Oregon Municipal Electric Utilities Association	-	-	1,032	1,032	-	-	-	19	19	-	556	556
2877	Mid-Columbia Fire and Rescue V1-801	-	-	17,602	17,602	-	-	-	12	12	-	12,160	12,160
2878	Yamhill Fire Protection District	(271)	5	486	491	8	4	64	-	76	(44)	355	311
2879	LaGrande Rural Fire Protection District	-	-	501	501	-	-	-	166	166	-	267	267
2880	Oregon Health & Science University	(10,069,693)	198,133	523,787	721,920	280,157	149,800	2,393,092	993,325	3,816,374	(1,646,876)	(17,722)	(1,664,598)
2881	Lake Chinook Fire and Rescue District	-	-	366	366	-	-	-	5	5	-	231	231
2883	Lane Fire Authority	(78,620)	1,547	10,023	11,570	2,187	1,170	18,684	12,002	34,043	(12,858)	3,872	(8,986)
2884	North Central Public Health District	(11,455)	225	6,294	6,519	319	170	2,722	53	3,264	(1,873)	4,992	3,119
2885	Siletz Rural Fire Protection District	-	-	1,232	1,232	-	-	-	78	78	-	596	596
2886	Idanha-Detroit Rural Fire Protection District	-	-	711	711	-	-	-	-	-	-	1,166	1,166
2887	Umatilla County Fire District #1	(73,596)	1,448	11,800	13,248	2,048	1,095	17,490	84	20,717	(12,036)	7,439	(4,597)
2888	Oak Lodge Water Services District	(68,936)	1,356	4,947	6,303	1,918	1,026	16,383	-	19,327	(11,274)	4,521	(6,753)
2889	Mid-Valley Behavioral Care Network	(2,168)	43	7,956	7,999	60	32	515	203	810	(355)	4,021	3,666
2890	Central Cascades Fire and EMS	-	-	68	68	-	-	-	3	3	-	39	39
2891	Grant County Emergency Communications Agency	(5,221)	103	173	276	145	78	1,241	431	1,895	(854)	(566)	(1,420)
2892	Lake Health District	-	-	3,074	3,074	-	-	-	1,095	1,095	-	533	533
2893	Pleasant Hill Goshen Fire & Rescue	(45,346)	892	-	892	1,262	675	10,777	12,967	25,681	(7,416)	(7,931)	(15,347)
2894	Greater Toledo Pool Recreation District	-	-	25	25	-	-	-	2	2	-	14	14
2895	Western Lane Fire and EMS Authority	(9,133)	180	-	180	254	136	2,170	2,994	5,554	(1,494)	(1,851)	(3,345)
2900	Clatsop Community College	(151,277)	2,977	18,692	21,669	4,209	2,250	35,952	156	42,567	(24,741)	10,531	(14,210)

**Oregon Public Employees Retirement System**  
Retirement Health Insurance Account  
Cost-Sharing Multiple-Employer OPEB Plan  
Schedule of OPEB Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	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)
2901	Blue Mountain Community College	(231,431)	4,554	72,405	76,959	6,439	3,443	55,000	11,689	76,571	(37,850)	31,326	(6,524)
2902	Treasure Valley Community College	(241,481)	4,751	5,507	10,258	6,718	3,592	57,389	5,348	73,047	(39,494)	3,590	(35,904)
2903	Umpqua Community College	(149,415)	2,940	53,837	56,777	4,157	2,223	35,509	-	41,889	(24,437)	38,864	14,427
2904	Lane Community College	(1,643,316)	32,334	61,502	93,836	45,720	24,446	390,539	202,935	663,640	(268,761)	(49,418)	(318,179)
2905	Mt Hood Community College	(1,409,716)	27,738	315,056	342,794	39,221	20,971	335,023	144,832	540,047	(230,556)	36,464	(194,092)
2906	Klamath Community College	-	-	92,497	92,497	-	-	-	1,759	1,759	-	50,202	50,202
2908	Clackamas Community College	(981,440)	19,311	10,868	30,179	27,305	14,600	233,242	21,573	296,720	(160,512)	(2,115)	(162,627)
2910	Linn-Benton Community College	(620,443)	12,208	76,789	88,997	17,262	9,230	147,450	15	173,957	(101,472)	56,117	(45,355)
2918	Portland Community College	(3,115,856)	61,308	284,411	345,719	86,689	46,352	740,492	304,140	1,177,673	(509,591)	141,947	(367,644)
2919	Chemeketa Community College	(1,425,436)	28,047	61,693	89,740	39,658	21,205	338,759	1	399,623	(233,127)	40,644	(192,483)
2922	Rogue Community College	(547,116)	10,765	34,151	44,916	15,222	8,139	130,024	-	153,385	(89,480)	24,741	(64,739)
2995	Oregon Coast Community College	-	-	57,679	57,679	-	-	-	14,107	14,107	-	20,188	20,188
2996	Columbia Gorge Community College	(81,662)	1,607	26,146	27,753	2,272	1,215	19,407	45	22,939	(13,356)	15,298	1,942
2997	Tillamook Bay Community College	(32,372)	637	7,718	8,355	901	482	7,693	6,041	15,117	(5,294)	4,637	(657)
2998	Southwestern Community College	(203,387)	4,002	49,519	53,521	5,659	3,026	48,336	255	57,276	(33,264)	28,962	(4,302)
2999	Central Oregon Community College	(395,086)	7,774	74,964	82,738	10,992	5,877	93,893	-	110,762	(64,615)	63,543	(1,072)
3003	Baker School District 51	(312,215)	6,143	87,272	93,415	8,686	4,645	74,199	32,215	119,745	(51,062)	15,554	(35,508)
3008	Huntington School District 16J	(8,411)	165	2,221	2,386	234	125	1,999	1,856	4,214	(1,376)	1,600	224
3016	Burnt River High School	(6,367)	125	2,074	2,199	177	95	1,513	1,932	3,717	(1,041)	748	(293)
3027	Pine-Eagle School District 61	(40,529)	797	9,067	9,864	1,128	603	9,632	2,191	13,554	(6,628)	2,064	(4,564)
3037	Alsea School	(66,063)	1,300	-	1,300	1,838	983	15,700	6,313	24,834	(10,805)	(4,940)	(15,745)
3039	Corvallis School District 509J	(1,146,530)	22,559	369,603	392,162	31,899	17,056	272,476	136,071	457,502	(187,512)	64,009	(123,503)
3043	Philomath School District 17J	(297,904)	5,862	61,228	67,090	8,288	4,432	70,798	28,602	112,120	(48,722)	3,086	(45,636)
3075	West Linn School District	(1,583,618)	31,159	100,551	131,710	44,059	23,558	376,351	8,070	452,038	(258,997)	44,998	(213,999)
3116	Colton School District 53	(76,156)	1,498	29,047	30,545	2,119	1,133	18,099	7,711	29,062	(12,455)	8,669	(3,786)
3122	Oregon City School District 62	(1,508,164)	29,675	43,536	73,211	41,960	22,436	358,420	35,142	457,958	(246,657)	(13,122)	(259,779)
3160	Gladstone School District 115	(428,457)	8,430	33,505	41,935	11,920	6,374	101,824	26,110	146,228	(70,073)	(8,961)	(79,034)
3179	Clatsop County School District 1C	(391,280)	7,699	64,935	72,634	10,886	5,821	92,989	32,342	142,038	(63,993)	2,334	(61,659)
3186	Jewell School District 8	(44,741)	880	22,052	22,932	1,245	666	10,633	5,826	18,370	(7,317)	6,068	(1,249)
3187	Seaside Schools	(331,544)	6,524	76,918	83,442	9,224	4,932	78,792	33,245	126,193	(54,223)	8,552	(45,671)
3195	Warrenton-Hammond School District	(75,151)	1,479	77,480	78,959	2,091	1,118	17,860	14,574	35,643	(12,291)	29,486	17,195
3230	Vernonia School District	(388,862)	1,748	31,110	32,858	2,472	1,322	21,118	10,938	35,850	(14,533)	6,575	(7,958)
3241	Coquille School District 8	(128,247)	2,523	73,233	75,756	3,568	1,908	30,478	13,087	49,041	(20,975)	24,173	3,198
3242	Coos Bay School District 9	(422,311)	8,309	73,978	82,287	11,749	6,282	100,363	21,803	140,197	(69,068)	18,702	(50,366)
3245	North Bend Public Schools	(274,273)	5,397	109,036	114,433	7,631	4,080	65,182	29,799	106,692	(44,857)	30,983	(13,874)
3252	Powers School District	(36,951)	727	3,325	4,052	1,028	550	8,782	2,290	12,650	(6,043)	(732)	(6,775)
3257	Myrtle Point School District 41	(76,912)	1,513	36,440	37,953	1,144	1,144	18,278	11,261	32,823	(12,579)	9,568	(3,011)
3264	Bandon School District	(79,717)	1,569	37,334	38,903	2,218	1,186	18,945	9,636	31,985	(13,037)	11,339	(1,698)
3274	Crook County School District	(475,376)	9,354	146,939	156,293	13,226	7,072	112,974	52,974	186,246	(77,747)	29,463	(48,284)
3275	Port Orford-Langlois School District 2CJ	(10,566)	208	22,314	22,522	294	157	2,511	2,516	5,478	(1,728)	9,596	7,868
3283	Brookings-Harbor School District 17C	(177,473)	3,492	83,718	87,210	4,938	2,640	42,177	20,261	70,016	(29,025)	26,978	(2,047)
3288	Central Curry School District 1	(64,342)	1,266	25,704	26,970	1,790	957	15,291	8,626	26,664	(10,523)	6,007	(4,516)
3291	Bend-La Pine Public Schools	(2,727,253)	53,662	948,450	1,002,112	75,877	40,571	648,140	322,312	1,086,900	(446,036)	198,144	(247,892)
3296	Sisters School District	(180,531)	3,552	42,010	45,562	5,023	2,686	42,904	15,335	65,948	(29,525)	8,385	(21,140)
3307	Oakland School District	(53,075)	1,044	36,691	37,735	1,477	790	12,613	7,532	22,412	(8,680)	11,950	3,270
3310	Roseburg Public Schools	(926,703)	18,234	168,723	186,957	25,783	13,786	220,234	64,496	324,299	(151,560)	27,120	(124,440)
3316	Glide School District 12	(125,739)	2,474	30,526	33,000	3,498	1,871	29,882	10,382	45,633	(20,564)	5,773	(14,791)
3318	Days Creek School District 15	(30,776)	606	9,848	10,454	856	458	7,314	3,085	11,713	(5,033)	2,473	(2,560)
3319	South Umpqua School District	(173,282)	3,410	46,893	50,303	4,821	2,578	41,181	15,992	64,572	(28,340)	11,924	(16,416)
3320	Camas Valley School District 21	(17,907)	333	17,963	18,296	470	252	4,018	3,623	8,363	(2,765)	6,563	3,798
3321	North Douglas School District 22	(51,378)	1,011	18,640	19,651	1,429	764	12,210	6,535	20,938	(8,403)	3,540	(4,863)
3324	Yoncalla School District 32	(31,793)	626	13,616	14,242	885	473	7,556	2,854	11,768	(5,200)	4,478	(722)
3325	Elkton School District 34	(19,363)	381	16,675	17,056	539	288	4,602	3,001	8,430	(3,167)	6,367	3,200
3335	Riddle School District	(148,457)	2,921	25	2,946	4,130	2,208	35,281	20,133	61,752	(24,280)	(15,084)	(39,364)
3338	Glendale 77	(33,222)	654	22,134	22,788	924	494	7,895	5,719	15,032	(5,433)	6,642	1,209
3349	Winston-Dillard Schools	(210,075)	4,133	52,487	56,620	5,845	3,125	49,925	23,190	82,085	(34,357)	4,835	(29,522)
3353	Sutherlin School District 130	(140,488)	2,764	19,040	21,804	3,909	2,090	33,387	14,165	53,551	(22,976)	13,268	(9,708)
3361	Arlington Public Schools	(17,124)	337	9,138	9,475	476	255	4,070	1,443	6,244	(2,801)	3,945	1,144
3364	Condon Admin School District 25J	(29,887)	588	4,284	4,872	832	445	7,103	2,642	11,022	(4,888)	(325)	(5,213)
3370	Prairie City School District 4	(24,550)	483	15,283	15,766	683	365	5,834	4,982	11,864	(4,015)	3,581	(434)
3372	Monument School District 8	(14,270)	281	8,582	8,863	397	212	3,391	3,208	7,208	(2,334)	1,532	(802)

**Oregon Public Employees Retirement System**  
Retirement Health Insurance Account  
Cost-Sharing Multiple-Employer OPEB Plan  
Schedule of OPEB Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	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)
3375	Dayville School District 16J	(6,020)	118	6,627	6,745	167	90	1,431	1,179	2,867	(985)	2,751	1,766
3376	Long Creek Schools	(22,682)	446	275	721	631	337	5,390	1,214	7,572	(3,710)	(1,433)	(5,143)
3394	Crane Elementary School	(20,037)	394	1,048	1,442	557	298	4,762	3,127	8,744	(3,277)	(1,058)	(4,335)
3395	Pine Creek School	-	-	176	176	-	-	-	1	1	-	197	197
3396	Diamond School District 7	(1,369)	27	120	147	38	20	325	324	707	(224)	(44)	(268)
3397	Suntex School District	-	-	325	325	-	-	-	-	-	-	461	461
3398	Drewsey School	-	-	308	308	-	-	-	3	3	-	285	285
3399	Frenchglen School District	(5,135)	101	29	130	143	76	1,220	909	2,348	(840)	(505)	(1,345)
3405	Fields-Trout Creek 33	-	-	1,087	1,087	-	-	-	1	1	-	796	796
3407	Crane Union High School	(18,520)	364	1,279	1,643	515	276	4,401	3,828	9,020	(3,029)	(565)	(3,594)
3409	Hood River County School District	(831,983)	16,370	265,842	282,212	23,147	12,377	197,723	104,402	337,649	(136,069)	39,161	(96,908)
3414	Phoenix-Talent School District	(354,786)	6,981	124,655	131,636	9,871	5,278	84,316	44,752	144,217	(58,025)	24,221	(33,804)
3415	Ashland Public Schools	(416,259)	8,190	147,403	155,593	11,581	6,192	98,925	43,385	160,083	(68,078)	37,870	(30,208)
3416	Central Point School District 6	(777,803)	15,304	24,056	39,360	11,571	21,640	184,847	1,175	219,233	(127,208)	9,389	(117,819)
3417	Eagle Point School District 9	(498,957)	9,818	217,499	227,317	13,882	7,423	118,579	67,624	207,508	(81,603)	52,773	(28,830)
3424	Rogue River School District	(149,546)	2,942	5,568	8,510	2,225	4,161	35,540	3,600	45,526	(24,458)	(1,079)	(25,537)
3432	Prospect School District	(38,466)	757	3,190	3,947	1,070	572	9,142	7,118	17,902	(6,291)	(746)	(7,037)
3439	Butte Falls School District	(39,489)	777	12,970	13,747	1,099	587	9,385	4,151	15,222	(6,458)	2,549	(3,909)
3440	Pinehurst School	-	-	1,269	1,269	-	-	-	3	3	-	810	810
3445	Culver School District 4	(101,927)	2,006	31,877	33,883	2,836	1,516	24,223	10,200	38,775	(16,670)	7,442	(9,228)
3446	Ashwood School	-	-	190	190	-	-	-	2	2	-	205	205
3447	Madras School District	(414,604)	8,158	230,138	238,296	11,535	6,168	98,532	65,425	181,660	(67,808)	63,295	(4,513)
3451	Black Butte School District	-	-	2,841	2,841	-	-	-	243	243	-	1,361	1,361
3454	Grants Pass School District	(1,222,321)	24,051	305,614	329,665	34,007	18,184	290,488	126,922	469,601	(199,908)	37,914	(161,994)
3456	Klamath County School District	(2,636,598)	51,878	8	51,886	73,355	39,223	626,595	255,027	994,200	(431,210)	(240,543)	(671,753)
3457	Klamath Falls City Schools	(510,759)	10,050	144,310	154,360	14,210	7,598	121,383	50,988	194,179	(83,534)	27,880	(55,654)
3461	Lake County School District 7	(132,647)	2,610	34,477	37,087	3,690	1,973	31,524	12,818	50,005	(21,694)	6,085	(15,609)
3462	Paisley School District	(11,716)	231	11,337	11,568	326	174	2,784	1,438	4,722	(1,916)	4,887	2,971
3463	North Lake School District 14	(61,838)	1,217	4,851	6,068	1,720	920	14,696	4,334	21,670	(10,114)	(2,044)	(12,158)
3464	Plush School District	(7,567)	149	69	218	113	113	1,798	1,713	3,835	(1,238)	(934)	(2,172)
3465	Adel School District 21	(3,766)	74	2	76	105	56	895	144	1,200	(616)	(129)	(745)
3470	Pleasant Hill School District	(96,650)	1,902	51,120	53,022	1,438	2,689	22,969	12,880	39,976	(15,807)	15,712	(95)
3473	Eugene School District 4J	(2,850,333)	56,084	89,746	145,830	79,301	42,402	677,390	-	799,093	(466,166)	61,144	(405,022)
3487	Springfield School District 19	(1,970,880)	38,779	427,112	465,891	54,833	29,319	468,385	177,844	730,381	(322,333)	53,747	(268,586)
3494	Fern Ridge School District	(202,882)	3,992	56,943	60,935	5,645	3,018	48,216	25,079	81,958	(33,181)	9,572	(23,609)
3498	Mapleton School District	(53,192)	1,047	7,381	8,428	1,480	791	12,641	3,061	17,973	(8,699)	139	(8,560)
3502	Creswell School District 40	(221,706)	4,362	58,844	63,206	6,168	3,298	52,689	23,966	86,121	(36,260)	7,723	(28,537)
3506	South Lane School District	(372,770)	7,335	180,125	187,460	10,371	5,545	88,590	45,698	150,204	(60,966)	54,878	(6,088)
3510	Bethel School District	(592,119)	11,651	406,358	418,009	16,474	8,809	140,719	113,554	279,556	(96,840)	114,744	17,904
3517	Crow-Applegate-Lorane District 66	(48,726)	959	10,044	11,003	1,356	725	11,580	2,409	16,070	(7,969)	3,944	(4,025)
3519	McKenzie School District	(41,404)	815	11,342	12,157	616	9,840	2,638	6,771	14,246	(6,771)	3,306	(3,465)
3520	Junction City School District 69	(249,912)	4,917	95,834	100,751	6,953	3,718	59,392	34,713	104,776	(40,873)	17,564	(23,309)
3522	Lowell School District	(12,191)	240	30,728	30,968	339	181	2,897	2,357	5,774	(1,994)	14,473	12,479
3524	Oakridge School District	(103,666)	2,040	27,299	29,339	2,884	1,542	24,637	10,983	40,046	(16,954)	4,010	(12,944)
3527	Marcola School District 79	(57,576)	1,133	17,376	18,509	1,602	857	13,683	5,128	21,270	(9,416)	3,326	(6,090)
3533	Triangle Lake Schools	(47,761)	940	15,476	16,416	1,329	711	11,351	5,221	18,112	(7,811)	3,398	(4,413)
3537	Siuslaw School District 97J	(197,722)	3,890	67,555	71,445	5,501	2,941	46,989	20,281	75,712	(32,337)	17,069	(15,268)
3579	Lincoln County School District	(511,839)	10,071	340,626	350,697	14,240	7,614	121,640	87,858	231,352	(83,710)	98,852	15,142
3615	Central Linn School District 552C	(99,084)	1,950	29,122	31,072	2,757	1,474	23,548	7,614	35,393	(16,205)	7,592	(8,613)
3618	Sweet Home School District 55	(354,374)	6,973	106,019	112,992	9,859	5,272	84,218	36,259	135,608	(57,957)	20,552	(37,405)
3647	Scio School District 95C	(76,225)	1,500	28,722	30,222	2,121	1,134	18,115	7,753	29,123	(12,466)	8,734	(3,732)
3665	Santiam Canyon School District	(92,581)	1,822	36,264	38,086	2,576	1,377	22,002	12,264	38,219	(15,141)	7,132	(8,009)
3684	Ontario School District 8C	(202,774)	3,990	199,440	203,430	5,642	3,017	48,190	43,820	100,669	(33,163)	68,503	35,340
3687	Juntura Grade School	-	-	153	153	-	-	-	-	-	-	293	293
3694	Nyssa School District 26	(159,964)	3,147	67,802	70,949	4,450	2,380	38,016	18,390	63,236	(26,162)	18,765	(7,397)
3696	Annex Elementary School	(21,297)	419	2,118	2,537	593	317	5,061	6,748	12,719	(3,483)	(1,770)	(5,253)
3707	Adrian School District 61	(63,214)	1,244	11,165	12,409	1,759	940	15,023	5,388	23,110	(10,338)	502	(9,836)
3709	Harper School District 66	(31,784)	625	1,489	2,114	884	473	7,554	5,884	14,795	(5,198)	(1,687)	(6,885)
3712	W W Jones School	-	-	470	470	-	-	-	1	1	-	518	518
3729	Jefferson School District 14CJ	(132,383)	2,605	43,200	45,805	3,683	1,969	31,461	13,784	50,897	(21,651)	11,094	(10,557)
3730	North Marion School District 15	(426,857)	8,399	59,140	67,539	11,876	6,350	101,444	35,681	155,351	(69,812)	1,599	(68,213)

**Oregon Public Employees Retirement System**  
 Retirement Health Insurance Account  
 Cost-Sharing Multiple-Employer OPEB Plan  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	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)
3735	Salem-Keizer Public Schools	(6,439,575)	126,706	2,630,429	2,757,135	179,161	95,797	1,530,384	808,771	2,614,113	(1,053,178)	645,840	(407,338)
3750	St Paul School District	(38,844)	764	32,189	32,953	1,081	578	9,231	11,170	22,060	(6,353)	6,910	557
3780	Mt Angel School District 91	(138,690)	2,729	11,784	14,513	3,859	2,063	32,960	27,981	66,863	(22,682)	(1,514)	(24,196)
3786	Woodburn School District	(962,125)	18,931	333,699	352,630	26,768	14,313	228,652	118,009	387,742	(157,353)	63,398	(93,955)
3809	Morrow County Schools	(358,498)	7,054	127,671	134,725	9,974	5,333	85,198	45,612	146,117	(58,632)	24,263	(34,369)
3818	Portland Public Schools	(9,155,310)	180,141	506,576	686,717	254,717	136,197	2,175,787	3,071	2,569,772	(1,497,330)	363,670	(1,133,660)
3820	Parkrose School District	(420,711)	8,278	190,872	199,150	11,705	6,259	99,983	54,868	172,815	(68,806)	52,495	(16,311)
3824	Reynolds School District	(2,028,100)	39,905	570,635	610,540	56,425	30,171	481,984	221,620	790,200	(331,691)	91,887	(239,804)
3842	Corbett School District 39	(105,762)	2,081	22,381	24,462	2,943	1,573	25,135	6	29,657	(17,297)	15,740	(1,557)
3843	David Douglas School District	(2,303,966)	45,333	637,250	682,583	64,101	34,274	547,544	223,563	869,482	(376,809)	128,337	(248,472)
3847	Riverdale School	(195,626)	3,849	16,377	20,226	5,443	2,910	46,491	13,903	68,747	(31,994)	(4,522)	(36,516)
3850	Dallas School District	(503,101)	9,899	125,496	135,395	13,997	7,484	119,563	46,766	187,810	(82,281)	23,497	(58,784)
3859	Central School District 13J	(557,083)	10,961	10,566	21,527	15,499	8,287	132,393	1,814	157,993	(91,110)	3,855	(87,255)
3865	Perrydale School District 21	(48,169)	948	1,605	2,553	1,340	717	11,447	252	13,756	(7,878)	960	(6,918)
3887	Falls City School District	(17,838)	351	8,342	8,693	496	265	4,239	20	5,020	(2,917)	4,995	2,078
3902	Tillamook Public Schools	(211,154)	4,155	137,663	141,818	5,875	3,141	50,181	32,542	91,739	(34,534)	43,864	9,330
3920	Neah-Kah-Nie School District	(206,689)	4,067	43,530	47,597	5,750	3,075	49,120	17,923	75,868	(33,803)	5,331	(28,472)
3927	Echo School District	(730)	730	6,836	7,566	1,032	552	8,814	9,419	19,817	(6,066)	2,176	(3,890)
3928	Umatilla School District 6R	(153,524)	3,021	26,713	29,734	4,271	2,284	36,486	27,395	70,436	(25,109)	6,627	(18,482)
3931	Pendleton School District 16R	(566,676)	11,150	19,586	30,736	15,766	8,430	134,672	12,618	171,486	(92,679)	(2,206)	(94,885)
3935	Athens-Weston School District 29RJ	(113,499)	2,233	26,535	28,768	1,688	26,973	12,510	44,329	56,847	(18,510)	1,685	(16,877)
3942	Stanfield School District	(60,287)	1,186	25,476	26,662	1,677	897	14,327	7,128	24,029	(9,860)	7,183	(2,677)
3944	Ukiah School	(24,350)	479	663	1,142	577	362	5,162	5,162	11,988	(3,928)	(2,291)	(6,273)
3957	Helix School District	(27,745)	546	3,257	3,803	772	413	6,594	6,489	14,268	(4,538)	(326)	(4,864)
3958	Pilot Rock School District 2R	(53,754)	1,058	13,694	14,752	1,496	800	12,775	4,899	19,970	(8,791)	2,809	(5,982)
3965	La Grande Public Schools	(414,110)	8,148	143,196	151,344	11,521	6,160	98,414	64,409	180,504	(67,727)	10,473	(57,254)
3966	Union County School District	(83,252)	1,638	9,463	11,101	1,101	1,238	19,785	6,925	30,264	(13,616)	(2,027)	(15,643)
3967	North Powder School District	(59,020)	1,161	11,954	13,115	1,642	878	14,026	5,697	22,243	(9,653)	623	(9,030)
3969	Imbler School District	(56,175)	1,105	16,898	18,003	1,563	1,350	836	6,140	21,889	(9,187)	3,110	(6,077)
3970	Cove School District	(67,964)	1,337	9,659	10,996	1,891	1,011	16,152	5,709	24,763	(11,115)	(928)	(12,043)
3973	Elgin School District 23	(51,653)	1,016	4,632	5,648	1,437	768	12,276	7,061	21,542	(8,448)	1,309	(7,139)
3986	Joseph School District 6	(54,875)	1,080	13,295	14,375	1,527	816	13,041	6,709	22,093	(8,975)	996	(7,979)
3990	Wallowa School	(35,288)	694	10,849	11,543	982	525	8,386	3,582	13,475	(5,771)	1,898	(3,873)
3993	Enterprise School District 21	(59,803)	1,177	27,497	28,674	1,664	890	14,212	11,223	27,989	(9,781)	4,432	(5,349)
4003	Troy School District 54	-	-	1,016	1,016	-	-	-	173	173	-	404	404
4012	Dufur Schools	(57,838)	1,138	5,873	7,011	1,609	860	13,745	11,447	27,661	(9,459)	(465)	(9,924)
4034	Gaston Public Schools	(59,150)	1,164	39,827	40,991	1,646	880	14,057	10,455	27,038	(9,674)	12,241	2,567
4035	Banks School District	(163,914)	3,225	2,315	5,540	4,560	2,438	38,955	46	45,999	(26,808)	995	(25,813)
4062	Beaverton School District	(7,858,410)	154,623	342,258	496,881	218,635	116,904	1,867,574	1,180	2,204,293	(1,285,225)	194,933	(1,090,292)
4109	Spray School District 1	(6,718)	132	1,608	1,740	187	100	1,596	1,352	3,235	(1,099)	846	(253)
4114	Fossil School District 21J	(64,463)	1,268	1,817	3,085	1,793	959	15,320	18,672	36,744	(10,543)	(8,825)	(19,368)
4135	Newberg School District 29Jt	(816,438)	16,064	284,860	300,924	22,715	12,146	194,029	107,196	336,086	(133,527)	55,703	(77,824)
4142	McMinnville Schools	(1,011,967)	19,912	423,561	443,473	28,155	15,054	240,497	136,554	420,260	(165,505)	97,025	(68,480)
4144	Sheridan School District 48J	(100,369)	1,975	39,195	41,170	2,792	1,493	23,853	11,004	39,142	(16,415)	11,209	(5,206)
4166	Yamhill-Carlton School District 1	(125,236)	2,464	54,991	57,455	3,484	1,863	29,763	17,249	52,359	(20,482)	13,401	(7,081)
4219	Grant County Education Service District	(13,084)	257	5,974	6,231	364	195	3,110	2,157	5,826	(2,140)	1,446	(694)
4220	Jefferson County Education Service District	(27,871)	548	7,912	8,460	775	415	6,624	2,513	10,327	(4,558)	1,880	(2,678)
4223	Intermountain Education Service District	(311,634)	6,132	19,700	25,832	8,670	4,636	74,061	1,446	88,813	(50,967)	8,961	(42,006)
4224	Wallowa County Region 18	(47,205)	929	3,499	4,428	1,313	702	11,218	2,874	16,107	(7,720)	(1,241)	(8,961)
4226	North Central Education Service District	(10,300)	203	3,491	3,694	287	153	2,448	515	3,403	(1,684)	1,766	82
4232	South Coast Education Service District Region 7	(147,580)	2,904	25,693	28,597	4,106	2,195	35,073	10,125	51,499	(24,136)	5,512	(18,624)
4237	Douglas Education Service District	(161,390)	3,176	88,137	91,313	4,490	2,401	38,355	10,413	55,659	(26,395)	39,494	13,099
4238	Multnomah Education Service District	(494,114)	9,722	264,006	273,728	13,747	7,351	117,428	63,944	202,470	(80,811)	81,645	834
4252	High Desert Education Service District	(362,845)	7,139	107,121	114,260	10,095	5,398	86,231	36,120	137,844	(59,342)	22,114	(37,228)
4254	Willamette Education Service District	(480,945)	9,463	100,206	109,669	13,381	7,155	114,298	29,799	164,633	(78,658)	24,847	(53,811)
4258	Hermiston School District 8R	(766,212)	15,076	155,088	170,164	21,317	11,398	182,092	45,500	260,307	(125,312)	38,983	(86,329)
4259	Clackamas Education Service District	(469,336)	9,235	87,969	97,204	6,982	11,539	111,539	28,311	159,890	(76,759)	18,766	(57,993)
4260	Greater Albany School District 8J	(1,305,366)	25,685	588,818	614,503	36,318	19,419	310,224	177,750	543,711	(213,490)	146,566	(66,924)
4268	Lake Oswego School District	(1,166,084)	22,944	458,077	481,021	17,347	17,347	277,123	154,662	481,575	(190,710)	95,036	(95,674)
4270	Silver Falls School District	(614,183)	12,085	213,750	225,835	17,088	9,137	145,962	79,082	251,269	(100,448)	37,352	(63,096)
4271	Malheur Education Service District Region 14	(38,632)	760	7,463	8,223	1,075	575	9,181	6,735	17,566	(6,318)	5,073	(1,245)



**Oregon Public Employees Retirement System**  
 Retirement Health Insurance Account  
 Cost-Sharing Multiple-Employer OPEB Plan  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)			
			Changes in Assumptions	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)	
4272	Linn-Benton-Lincoln Education Service District	(393,318)	7,739	91,690	99,429	10,943	-	-	-	33,825	144,092	(64,326)	15,983	(48,343)
4273	Double O School District	-	-	263	263	-	5,851	-	-	1	1	-	270	-
4276	Lane County Education Service District	(262,568)	5,166	52,525	57,691	7,305	3,906	62,400	19,816	93,427	(42,942)	9,096	(33,846)	
4277	Mitchell School	(12,666)	249	1,894	2,143	352	188	3,010	1,743	5,293	(2,071)	726	(1,345)	
4279	St Helens School District 502	(554,923)	10,919	47,672	58,591	15,439	8,255	131,879	128,114	283,687	(90,756)	(23,729)	(114,485)	
4280	Northwest Regional Education Service District	(520,767)	10,247	243,218	253,465	14,489	7,747	123,762	34,974	180,972	(85,170)	100,164	14,994	
4286	Southern Oregon Education Service District	(200,787)	3,951	109,515	113,466	5,586	2,987	47,718	27,877	84,168	(32,838)	41,985	9,147	
4288	Medford School District 549C	(1,749,417)	34,422	104,018	138,440	48,672	26,025	415,754	-	490,451	(286,113)	61,891	(224,222)	
4291	Dayton Public Schools	(157,295)	3,095	59,668	62,763	4,376	2,340	37,382	20,989	65,087	(25,725)	11,557	(14,168)	
4293	Lake County Education Service District	(60,129)	1,183	22	1,205	1,673	894	14,290	14,796	31,653	(9,834)	(8,859)	(18,693)	
4294	Harney Education Service District Region XVII	(24,431)	481	7,147	7,628	680	363	5,806	1,848	8,697	(3,996)	2,436	(1,560)	
4295	Wasco County Education Service District	(63,552)	1,250	26,828	28,078	1,768	945	15,103	11,396	29,212	(10,394)	3,669	(6,725)	
4306	Amity School District	(159,266)	3,134	36,199	39,333	4,431	2,369	37,850	15,091	59,741	(26,048)	2,543	(23,505)	
4309	Scappoose School District	(227,531)	4,477	124,944	129,421	6,330	3,385	54,074	32,940	96,729	(37,212)	37,200	(12)	
4311	Redmond School District 2J	(1,127,377)	22,182	389,730	411,912	31,366	16,771	267,925	138,820	454,882	(184,380)	73,554	(110,826)	
4312	Reedsport School District	(73,489)	1,446	25,771	27,217	2,045	1,093	17,465	5,452	23,017	(12,019)	8,724	(3,295)	
4313	Forest Grove School District	(1,022,614)	20,121	32,537	52,658	28,451	15,213	243,027	106	286,797	(167,246)	26,372	(140,874)	
4314	Willamina School District 30J	(91,765)	3,183	4,636	7,819	4,501	2,406	38,444	8,037	53,388	(26,566)	(1,437)	(27,893)	
4315	John Day School District	(90,804)	1,787	46,535	48,322	2,526	1,351	21,580	18,773	44,230	(14,851)	8,169	(6,682)	
4316	Tigard-Tualatin School District 23J	(2,429,838)	47,810	696,589	744,399	67,603	36,147	577,458	285,489	966,697	(397,394)	89,999	(307,395)	
4317	Sherwood School District 88J	(811,771)	15,973	250,088	266,061	12,076	22,585	192,200	85,953	313,534	(132,763)	50,755	(82,008)	
4320	Rainier School District 13	(110,851)	2,181	57,548	59,729	3,084	1,649	26,344	15,623	46,700	(18,129)	15,997	(2,132)	
4321	North Clackamas School District 12	(3,590,355)	70,644	781,924	852,568	99,890	53,411	853,259	369,054	1,375,614	(587,194)	55,346	(531,848)	
4323	Estacada School District 108	(211,350)	4,159	116,055	120,214	5,880	3,144	50,228	29,130	88,382	(34,566)	35,574	1,008	
4324	Centennial School District 28	(1,158,362)	22,792	640,344	663,136	32,228	17,232	275,288	257,840	582,588	(189,447)	98,882	(90,565)	
4326	Harney County School District 3	(72,318)	1,423	64,118	65,541	2,012	1,076	17,186	15,737	36,011	(11,827)	20,371	8,544	
4327	Jordan Valley School District 3	(58,581)	1,153	2,633	3,786	1,630	871	13,922	20,927	37,350	(9,581)	(9,448)	(19,029)	
4329	Gervais School District 1	(196,511)	3,867	53,949	57,816	5,467	2,923	46,701	22,175	77,266	(32,139)	7,507	(24,632)	
4330	Vale School District 84	(116,692)	2,296	60,503	62,799	3,247	1,736	27,732	15,744	48,459	(19,085)	18,341	(744)	
4331	Molalla River School District	(382,064)	7,518	198,785	206,303	10,630	5,684	90,799	70,390	177,503	(62,486)	32,673	(29,813)	
4332	Gresham-Barlow School District 10	(1,969,143)	38,745	660,049	698,794	54,785	29,294	467,973	266,886	818,938	(322,049)	97,881	(224,168)	
4333	Canby School District	(950,758)	18,707	245,462	264,169	18,707	14,144	225,950	108,183	374,729	(155,494)	24,191	(131,303)	
4334	Cascade School District 5	(378,873)	7,455	124,158	131,613	10,541	5,636	90,040	47,072	153,289	(61,964)	20,174	(41,790)	
4335	Milton-Freewater Unified School District 7	(252,056)	4,959	110,580	115,539	7,013	3,750	59,902	37,407	108,072	(41,223)	23,464	(17,759)	
4336	Nestucca Valley School District 101	(66,774)	1,314	37,215	38,529	1,858	993	15,869	10,130	28,850	(10,921)	10,991	70	
4337	Sherman County School District	(33,572)	661	9,788	10,449	934	499	7,979	2,977	12,389	(5,491)	2,398	(3,093)	
4338	Three Rivers U J School District	(903,176)	17,771	364,062	381,833	25,128	13,436	214,643	160,204	413,411	(147,712)	46,963	(100,749)	
4339	Lebanon Community School District	(562,729)	11,072	240,925	251,997	15,656	8,371	133,734	78,986	236,747	(92,033)	52,039	(39,994)	
4340	Monroe School District 1J	(45,955)	904	28,088	28,992	1,279	684	10,921	7,374	20,258	(7,516)	8,376	860	
4341	Hillsboro School District 1J	(3,195,837)	62,882	1,525,616	1,588,498	88,914	47,542	759,500	462,478	1,358,434	(522,672)	381,130	(141,542)	
4342	North Santiam School District 29J	(317,487)	6,247	94,585	100,832	8,833	4,723	75,452	30,468	119,476	(51,924)	22,013	(29,911)	
4343	Harrisburg School District 7	(78,834)	1,551	19,926	21,477	2,193	1,173	18,735	18,817	40,918	(12,893)	9,776	(3,117)	
4344	South Wasco County School District 1	(52,249)	1,028	21,976	23,004	1,454	777	12,417	9,376	24,024	(8,545)	3,134	(5,411)	
4345	Oregon Trail School District 46	(508,569)	10,007	237,629	247,636	14,149	7,566	120,863	70,535	213,113	(83,175)	61,686	(21,489)	
4346	Knappa School District 4	(49,657)	977	23,960	24,937	1,382	739	11,801	3,964	17,886	(8,121)	10,002	1,881	
4347	Clatskanie School District 6J	(70,956)	1,396	19,154	20,550	1,974	1,056	16,863	-	19,893	(11,605)	12,876	1,271	
4348	Lourdes Charter School	(4,583)	90	135	225	128	68	1,089	72	1,357	(750)	54	(696)	
4350	Ridgeline Montessori	(20,950)	412	1,604	2,016	583	312	4,979	9	5,883	(3,426)	1,151	(2,275)	
4351	The Village School	-	-	3,750	3,750	-	-	-	621	621	-	1,487	1,487	
4352	Armadillo Technical Institute	(2,168)	43	1,617	1,660	60	32	515	496	1,103	(355)	1,439	1,084	
4354	Opal Charter School	(6,530)	128	419	547	182	97	1,552	989	2,820	(1,068)	(142)	(1,210)	
4355	Three Rivers Charter School	(2,133)	42	7,563	7,605	59	32	507	166	764	(349)	4,243	3,894	
4360	Lackiamute Valley Charter School	(7,291)	143	3,442	3,585	203	108	1,733	758	2,802	(1,192)	3,246	2,054	
4362	Kings Valley Charter School	-	-	605	605	-	-	-	2	2	-	380	380	
4363	Multisensory Learning Academy	(25,031)	493	9,130	9,623	696	372	5,949	32	7,049	(4,094)	5,938	1,844	
4365	Mitch Charter School	(59,273)	1,166	642	1,808	1,649	882	14,086	15,359	31,976	(9,694)	(7,852)	(17,546)	
4366	Sand Ridge Charter School	(11,544)	227	4,948	5,175	321	172	2,744	3,707	6,944	(1,888)	2,823	935	
4367	Arthur Academy Charter School	(18,051)	355	26,339	26,694	502	269	4,290	-	5,061	(2,952)	17,590	14,638	
4369	Trillium Charter School	-	-	23,760	23,760	-	-	-	4,888	4,888	-	7,934	7,934	
4370	Howard Street Charter School, Inc.	(14,585)	287	330	617	406	217	3,466	1,684	5,773	(2,385)	(690)	(3,075)	
4371	The Lighthouse School	(6,560)	129	21,441	21,570	183	98	1,559	5,851	7,691	(1,073)	5,835	4,762	

**Oregon Public Employees Retirement System**  
Retirement Health Insurance Account  
Cost-Sharing Multiple-Employer OPEB Plan  
Schedule of OPEB Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	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)
4373	Sheridan Japanese School Foundation	(5,052)	99	994	1,093	141	75	1,201	1,216	2,633	(826)	384	(442)
4374	Ione School District	(48,418)	953	8,259	9,212	1,347	720	11,507	3,916	17,490	(7,919)	452	(7,467)
4375	Eddyville Charter School	(12,782)	251	13,554	13,805	356	190	3,038	3,622	7,206	(2,090)	3,987	1,897
4376	Four Rivers Community School	(29,907)	588	2,769	3,357	832	445	7,107	17	8,401	(4,891)	1,748	(3,143)
4378	Mosier Community School	(12,470)	245	13,432	13,677	347	186	2,964	3,384	6,881	(2,039)	4,122	2,083
4379	Siletz Valley School	(17,358)	342	4,688	5,030	483	258	4,125	1,373	6,239	(2,839)	1,359	(1,480)
4380	The Emerson School	(429)	8	3,882	3,890	12	6	102	2	122	(70)	2,619	2,549
4381	North Wasco County School District 21	(457,133)	8,995	150,328	159,323	12,718	6,800	108,639	53,947	182,104	(74,763)	27,919	(46,844)
4382	Self Enhancement Inc	-	-	-	-	-	-	-	-	-	-	66	66
4383	City View Charter School	-	-	5,789	5,789	-	-	-	-	-	-	3,947	3,947
4386	Nixyaawii Community School	(9,178)	181	1,638	1,819	255	137	2,181	1,458	4,031	(1,501)	685	(816)
4388	West Lane Tech	(22,773)	448	1,013	1,461	634	339	5,412	5,276	11,661	(3,725)	(2,152)	(5,877)
4390	Oregon Connections Academy	(231,760)	4,560	7,701	12,261	6,448	3,448	55,078	440	65,414	(37,904)	6,373	(31,531)
4392	Eagleridge High School	(410)	8	11,142	11,150	11	6	97	885	999	(67)	5,201	5,134
4393	Cascade Heights Public Charter School	(4,623)	91	5,708	5,799	129	69	1,099	19	1,316	(756)	3,599	2,843
4395	Siletz Valley Early College Academy	-	-	3,876	3,876	-	-	-	187	187	-	2,042	2,042
4396	Sweet Home Charter School	-	-	2,205	2,205	-	-	-	-	-	-	2,486	2,486
4397	Springwater Environmental Sciences School	(13,096)	258	3,441	3,699	364	195	3,112	13	3,684	(2,142)	2,142	-
4400	Phoenix School	(24,265)	477	798	1,275	675	361	5,767	4,692	11,495	(3,968)	(1,875)	(5,843)
4401	Ballston Community School	-	-	1,663	1,663	-	-	-	-	-	-	1,131	1,131
4402	Sage Community School	-	-	945	945	-	-	-	5	5	-	1,009	1,009
4403	Portland Village School	(15,381)	303	21,048	21,351	428	229	3,655	6,854	11,166	(2,516)	5,722	3,206
4404	Alliance Charter Academy	(38,490)	757	2,161	2,918	1,071	573	9,147	-	10,791	(6,295)	1,617	(4,678)
4405	Forest Grove Community School	(5,309)	104	4,989	5,093	148	79	1,262	13	1,502	(868)	3,447	2,579
4407	Madrone Trail Public Charter School	-	-	5,491	5,491	-	-	-	-	-	-	4,418	4,418
4408	Muddy Creek Charter School	(4,302)	85	3,501	3,586	120	64	1,022	280	1,486	(704)	1,668	964
4409	Southwest Charter School	-	-	5,678	5,678	-	-	-	2	2	-	3,944	3,944
4410	Ace Academy	-	-	-	-	-	-	-	-	-	-	-	-
4411	Sherwood Charter School	(12,173)	240	4,620	4,860	339	181	2,893	508	3,921	(1,991)	2,070	79
4412	Estacada Web Academy	(43,627)	858	12,457	13,315	1,214	649	10,368	2,343	14,574	(7,135)	4,317	(2,818)
4413	Marcola Early College Academy	-	-	4,625	4,625	-	-	-	1,822	1,822	-	697	697
4414	Marcola Web Academy	-	-	4,458	4,458	-	-	-	1,756	1,756	-	671	671
4418	Lewis and Clark Montessori Charter School	(1,342)	26	14,060	14,086	37	20	319	47	423	(219)	9,135	8,916
4419	Silvies River Web Academy	(14,802)	291	7,153	7,444	412	220	3,518	1,207	5,357	(2,421)	2,235	(186)
4420	Oregon Virtual Academy	(52,791)	1,039	12,256	13,295	1,469	785	12,546	1,244	16,044	(8,634)	11,564	2,930
4422	Redmond Proficiency Academy	(51,998)	1,023	33,069	34,092	1,447	774	12,357	7,210	21,788	(8,504)	10,833	2,329
4423	Molalla River Academy	(7)	-	12,976	12,976	-	-	2	2,189	2,191	(1)	5,312	5,311
4424	The Ivy School	-	-	11,017	11,017	-	-	-	1,031	1,031	-	5,527	5,527
4429	Clackamas Web Academy	(763)	15	2	17	21	11	181	97	310	(125)	(68)	(193)
4430	Clackamas Charter Alliance 2	(771)	15	852	867	21	11	183	122	337	(126)	380	254
4432	Renaissance Public Academy	-	-	2,988	2,988	-	-	-	14	14	-	1,989	1,989
4433	Powell Butte Community Charter School	(2,289)	45	14,837	14,882	64	34	544	2,478	3,120	(374)	5,739	5,365
4434	Logos Public Charter School	(13,710)	270	18,052	18,322	381	204	3,258	350	4,193	(2,242)	10,021	7,779
4435	Sunny Wolf Charter School	(9,085)	179	2,142	2,321	253	135	2,159	2,133	4,680	(1,486)	974	(512)
4436	Academy of Arts & Academics	-	-	179	179	-	-	-	-	-	-	1,763	1,763
4437	Center for Advance Learning	(15,944)	314	11,026	11,340	444	237	3,789	3,039	7,509	(2,608)	3,185	577
4440	Sheridan Allprep Academy	(5,370)	106	8,518	8,624	149	80	1,276	1,929	3,434	(878)	2,753	1,875
4441	Baker Web Academy	(151,770)	2,986	22,071	25,057	4,223	2,258	36,069	38,305	80,855	(24,822)	(2,505)	(27,327)
4443	Knova Learning Oregon	-	-	8,689	8,689	-	-	-	-	-	-	5,784	5,784
4444	Bennett Pearson Academy, Inc.	(11,004)	217	8,450	8,667	306	164	2,615	2,598	5,683	(1,800)	1,783	(17)
4446	Coburg Community Charter School	(1,789)	35	12,380	12,415	50	27	425	1,683	2,185	(293)	5,577	5,284
4447	Arco Iris Spanish Immersion Charter School	(14,016)	276	10,850	11,126	390	209	3,331	1,779	5,709	(2,292)	4,083	1,791
4448	Gresham Barlow Web Academy	(6,470)	127	25,436	25,563	180	96	1,538	3,978	5,792	(1,058)	10,077	9,019
4449	Mosier Middle School	-	-	-	-	-	-	-	-	-	-	1	1
4450	Sauvie Island Academy	(26,435)	520	11,197	11,717	735	393	6,282	4,163	11,573	(4,323)	2,091	(2,322)
4451	River's Edge Academy Charter School	(8,290)	163	2,282	2,445	231	123	1,970	1,654	3,978	(1,356)	1,263	(93)
4452	South Columbia Family School	-	-	781	781	-	-	-	3	3	-	853	853
4453	Woodland Educational Initiative	-	-	5,233	5,233	-	-	-	16	16	-	3,456	3,456
4454	Le Monde Immersion Charter School	-	-	7,711	7,711	-	-	-	15	15	-	5,194	5,194
4455	Hope Chinese Charter School	(3,737)	74	7,691	7,765	104	56	888	69	1,117	(611)	5,249	4,638
4456	Insight School of Oregon Charter	(24,982)	492	6,044	6,536	695	372	5,937	1,542	8,546	(4,086)	1,189	(2,897)

**Oregon Public Employees Retirement System**  
 Retirement Health Insurance Account  
 Cost-Sharing Multiple-Employer OPEB Plan  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	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)
4457	Oregon Virtual Education East	-	-	842	842	-	-	-	5	5	-	468	468
4458	Oregon Virtual Education West	-	-	842	842	-	-	-	5	5	-	468	468
4459	Crater Lake Charter Academy	(6,626)	130	11,030	11,160	184	99	1,575	2,080	3,938	(1,084)	4,193	3,109
4460	Kairos PDX	-	-	4,356	4,356	-	-	-	101	101	-	3,812	3,812
4461	Mountain View Academy	-	-	3	3	-	-	-	-	-	-	47	47
4462	Bend International School	(4,354)	86	11,354	11,440	121	65	1,035	1,982	3,203	(712)	4,352	3,640
4463	Dallas Community School-Community Innovation Partners	-	-	6,898	6,898	-	-	-	1,348	1,348	-	2,738	2,738
4464	The Valley School of Southern Oregon	(3,446)	68	1,196	1,264	96	51	819	812	1,778	(564)	680	116
4465	Bridge Educational Foundation	-	-	1,280	1,280	-	-	-	-	-	-	974	974
4467	Cannon Beach Academy	(5,051)	99	179	278	141	75	1,200	13	1,429	(826)	(2)	(828)
4468	Frontier Charter Academy	(6,423)	126	7,601	7,727	179	96	1,527	162	1,964	(1,051)	3,556	2,505
4469	Desert Sky Montessori	-	-	3,062	3,062	-	-	-	97	97	-	1,486	1,486
4470	Oregon Family School	(1,561)	31	3,477	3,508	43	23	371	453	890	(255)	965	710
4471	Wahtonka Community School	(12,205)	240	-	240	340	182	2,900	1,807	5,229	(1,996)	(1,731)	(3,727)
4472	Valley Inquiry Charter School	(1,583)	31	1,794	1,825	44	24	376	930	1,374	(259)	24	(235)
4473	Willamette Connections Academy	(3,231)	64	-	64	90	48	768	1,153	2,059	(528)	(679)	(1,207)
4474	Oregon for Quality Virtual Education Inc	(1,132)	22	-	22	31	17	269	405	722	(185)	(238)	(423)
4479	Harmony Academy	-	-	303	303	-	-	-	120	120	-	46	46
<b>Total for All Entities</b>		<b>\$ (343,400,560)</b>	<b>\$ 6,756,793</b>	<b>\$ 51,611,120</b>	<b>\$ 58,367,913</b>	<b>\$ 9,554,034</b>	<b>\$ 5,108,521</b>	<b>\$ 81,610,165</b>	<b>\$ 51,611,120</b>	<b>\$ 147,883,840</b>	<b>\$ (56,162,383)</b>	<b>\$ -</b>	<b>\$ (56,162,383)</b>

**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, 2021

---

**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, 2021, there were 811 participating employers.

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

***B. Plan Membership***

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

As of June 30, 2021, the inactive RHIA plan participants currently receiving benefits totaled 42,857, and there were 43,108 active and 12,734 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 in accordance with Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75).

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

**Oregon Public Employees Retirement System**  
Retirement Health Insurance Account  
Cost-Sharing Multiple-Employer Other Postemployment Benefits Plan  
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2021

---

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, 2021 (the measurement period).

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

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

**Basis of Accounting**

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

The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the fiscal year ended June 30, 2021 (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.

**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, 2021

---

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

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

<b>Net OPEB - RHIA (Asset) (in Millions)</b>	
<b>As of June 30, 2021</b>	
	<u><b>2021</b></u>
Total OPEB - RHIA Liability	\$ 409.5
Plan Fiduciary Net Position	<u>752.9</u>
<b>Employer's Net OPEB - RHIA (Asset)</b>	<b><u><u>\$ (343.4)</u></u></b>
Plan net position as a percentage of Total OPEB - RHIA Liability	183.9 %

**Actuarial methods and assumptions**

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown below are based on the 2018 Experience Study, which reviewed experience for the four-year period ended on December 31, 2018.

**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, 2021

<b>Actuarial Methods and Assumptions</b>	
	<b>RHIA</b>
Valuation date	December 31, 2019
Measurement date	June 30, 2021
Experience Study	2018, published July 24, 2019
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 per cent
Long-term expected rate of return	6.90 per cent
Discount rate	6.90 per cent
Projected salary increases	3.40 per cent
Retiree healthcare participation	Healthy retirees: 32% Disabled retirees: 20%
Healthcare cost trend rate	Not applicable
Mortality	<p><b>Healthy retirees and beneficiaries:</b>            Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b>Active members:</b>            Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b>Disabled retirees:</b>            Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

**Discount Rate**

The discount rate used to measure the total OPEB liability at June 30, 2021 was 6.90 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.

**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, 2021

---

### **Long-Term Expected Rate of Return**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 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/2021-ACFR.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 investment 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, 2021

---

**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, 2021, 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, 2021 – 2.7 years  
Fiscal Year ended June 30, 2020 – 2.9 years  
Fiscal Year ended June 30, 2019 – 3.1 years  
Fiscal Year ended June 30, 2018 – 3.3 years  
Fiscal Year ended June 30, 2017 – 3.7 years

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

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

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