

**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, 2023

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, 2023

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Independent Auditor's Report

To the Honorable Tina Kotek
Governor of Oregon

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

Report on the Audit of the Schedules

Opinions

We have audited the schedule of employer allocations of 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, 2023, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability/(asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense/(credit) (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Plan as of and for the fiscal year ended June 30, 2023, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability/(asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense/(credit) for the total of all participating entities of the Oregon Public Employees Retirement System RHIA Cost-Sharing Multiple-Employer OPEB Plan, as of and for the fiscal year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

The System's management is responsible for the preparation and fair presentation of the schedules in accordance with accounting principles generally accepted in the United States of America, and for 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 Responsibilities for the Audit of the Schedules

Our objectives are 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, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess 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, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.
- Obtain an understanding of internal control relevant to the audit 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 System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, 2023, and our report thereon, dated December 1, 2023, expressed unmodified opinions on those financial statements.

Restriction on Use

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

Macias Gini & O'Connell LLP

Sacramento, California
February 1, 2024

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, 2023

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2023	Proportionate Share June 30, 2023
1000	State Agencies	\$ 735,378	34.38353258%
2000	Lake County	442	0.02065879%
2001	Clackamas County	24,775	1.15838872%
2002	Curry County	860	0.04023189%
2003	Douglas County	4,112	0.19224819%
2004	Harney County	120	0.00560795%
2005	Jackson County	6,860	0.32075169%
2006	Jefferson County	926	0.04328601%
2007	Klamath County	84	0.00390742%
2008	Lane County	15,851	0.74113257%
2009	Marion County	14,070	0.65785312%
2011	Washington County	30,579	1.42976673%
2012	Grant County	38	0.00176318%
2013	Umatilla County	3,335	0.15594008%
2014	Linn County	7,635	0.35697985%
2015	Yamhill County	2,603	0.12172806%
2016	Sherman County	664	0.03105691%
2017	Columbia County	1,793	0.08383865%
2018	Coos County	2,903	0.13575493%
2020	Wasco County	923	0.04313499%
2021	Baker County	1,035	0.04837309%
2022	Gilliam County	538	0.02515300%
2027	Deschutes County	11,890	0.55595159%
2035	Hood River County	1,890	0.08837775%
2036	Clatsop County	2,167	0.10131755%
2037	Polk County	3,292	0.15392115%
2038	Multnomah County	52,351	2.44771600%
2039	Malheur County	1,245	0.05819612%
2040	Benton County	-	0.00000000%
2042	Josephine County	4,364	0.20404947%
2043	Lincoln County	427	0.01994622%
2044	Crook County	445	0.02079765%
2050	Wallowa County	114	0.00534564%
2053	Community Counseling Solutions	32	0.00150976%
2099	State Judiciary	27,725	1.29631641%
2100	City of Roseburg	2,204	0.10304098%
2101	City of Salem	19,311	0.90289520%
2102	City of Medford	7,858	0.36739294%
2103	City of Albany	6,392	0.29884732%
2104	City of Ashland	2,948	0.13783512%
2105	City of Astoria	1,169	0.05467303%
2106	City of Beaverton	8,465	0.39578380%
2107	City of Bend	8,554	0.39994885%
2109	City of Canby	777	0.03632587%
2110	City of Coquille	188	0.00877288%
2111	City of Eugene	22,171	1.03665037%
2112	City of Forest Grove	295	0.01381507%
2113	City of Grants Pass	2,425	0.11339656%
2114	City of Gresham	9,125	0.42665650%
2115	City of Hillsboro	12,226	0.57162943%
2117	City of McMinnville	1,685	0.07877962%
2118	City of Ontario	808	0.03776784%
2119	City of Oregon City	3,360	0.15711366%
2120	City of Lake Oswego	5,405	0.25270263%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
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As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Employer Contributions	Proportionate Share
		Fiscal Year Ended June 30, 2023	June 30, 2023
2121	City of Portland	61,989	2.89837623%
2122	City of Redmond	1,435	0.06709009%
2123	City of St Helens	953	0.04455124%
2125	City of Vernonia	2	0.00088884%
2126	City of West Linn	1,117	0.05224217%
2127	City of Cottage Grove	445	0.02078830%
2128	City of Tillamook	178	0.00830999%
2129	City of Sweet Home	153	0.00716867%
2131	City of Drain	37	0.00172110%
2132	Eugene Water & Electric Board	10,155	0.47481638%
2135	McMinnville Water & Light Department	900	0.04208064%
2138	City of Hood River	1,126	0.05264147%
2139	City of Reedsport	194	0.00907866%
2140	City of Lebanon	1,311	0.06129091%
2142	City of Sherwood	1,635	0.07644181%
2143	City of Oakland	18	0.00083740%
2145	City of Vale	18	0.00085237%
2146	City of Prineville	237	0.01108918%
2147	City of Wheeler	41	0.00192589%
2148	City of Klamath Falls	1,679	0.07851966%
2149	City of Canyonville	27	0.00125634%
2150	City of Bandon	550	0.02569350%
2152	City of Coos Bay	1,226	0.05731008%
2154	City of Pendleton	1,688	0.07890961%
2155	City of Corvallis	5,572	0.26050765%
2157	City of Monmouth	747	0.03493955%
2158	City of Milton-Freewater	636	0.02975054%
2159	City of Baker City	713	0.03332973%
2160	City of Hermiston	1,680	0.07853369%
2161	City of Pilot Rock	68	0.00320000%
2162	City of Clatskanie	76	0.00355628%
2163	City of Milwaukie	1,412	0.06600535%
2165	City of Cornelius	601	0.02809350%
2166	City of Nyssa	223	0.01042852%
2167	City of Athena	76	0.00354412%
2168	City of Oakridge	197	0.00921285%
2170	City of Madras	331	0.01546089%
2172	City of Sandy	473	0.02211992%
2174	City of Mt Angel	180	0.00843062%
2175	City of Umatilla	29	0.00137276%
2176	City of Scappoose	450	0.02103330%
2177	City of Condon	77	0.00358480%
2178	City of Boardman	215	0.01004745%
2179	City of Estacada	135	0.00631163%
2180	City of Enterprise	114	0.00530777%
2181	City of Central Point	997	0.04663189%
2182	City of Cascade Locks	139	0.00652063%
2183	City of Myrtle Point	14	0.00064150%
2184	City of Port Orford	59	0.00275348%
2185	City of Wood Village	69	0.00324161%
2186	City of Chiloquin	36	0.00169959%
2187	City of Philomath	402	0.01880023%
2188	City of Talent	231	0.01079135%
2189	City of Willamina	68	0.00317849%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2023	Proportionate Share June 30, 2023
2191	City of Huntington	-	0.00000000%
2192	City of North Plains	38	0.00176598%
2193	City of Heppner	-	0.00000000%
2194	City of Cave Junction	35	0.00164629%
2195	City of Metolius	-	0.00000000%
2196	City of Hubbard	268	0.01253629%
2197	City of Myrtle Creek	2	0.00009071%
2198	City of Carlton	121	0.00565096%
2199	City of Junction City	495	0.02314762%
2200	City of Wallowa	30	0.00140222%
2201	City of Coburg	185	0.00865879%
2202	City of Dallas	974	0.04551816%
2203	City of Rockaway Beach	102	0.00478270%
2204	City of Burns	31	0.00143729%
2205	City of Elgin	1	0.00003320%
2206	City of Weston	31	0.00146815%
2207	City of Mill City	40	0.00188521%
2208	City of Fairview	152	0.00709012%
2209	City of Monroe	3	0.00015243%
2210	City of Helix	22	0.00102162%
2211	City of Jefferson	120	0.00561776%
2212	Town of Lakeview	15	0.00070228%
2213	City of Stanfield	169	0.00790835%
2214	City of Yamhill	38	0.00179638%
2215	City of Powers	-	0.00000000%
2216	City of Brookings	288	0.01346066%
2217	City of Sutherlin	300	0.01403342%
2218	City of Prairie City	67	0.00313922%
2219	City of Sheridan	180	0.00843810%
2220	City of Garibaldi	-	0.00000000%
2221	City of Sisters	85	0.00397802%
2222	City of Jacksonville	296	0.01383284%
2223	City of Cannon Beach	461	0.02153453%
2224	City of Falls City	-	0.00000000%
2225	City of Echo	47	0.00221064%
2226	City of Hines	40	0.00186090%
2228	City of Turner	149	0.00696996%
2229	City of John Day	11	0.00053349%
2231	City of Banks	3	0.00015243%
2232	City of Joseph	-	0.00000000%
2233	City of Lafayette	139	0.00649257%
2234	City of Aumsville	190	0.00890520%
2235	City of Amity	4	0.00019778%
2236	City of Creswell	192	0.00899965%
2237	City of Troutdale	869	0.04061342%
2238	City of Warrenton	289	0.01349619%
2240	City of Wilsonville	1,843	0.08617085%
2241	City of Bay City	99	0.00461484%
2242	City of Gaston	-	0.00000000%
2244	City of Lakeside	18	0.00084489%
2245	City of Dundee	72	0.00335757%
2246	City of Merrill	8	0.00038621%
2247	City of Malin	44	0.00204699%
2248	City of Fossil	-	0.00000000%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2023	Proportionate Share June 30, 2023
2249	City of Phoenix	144	0.00671747%
2250	City of Gold Beach	159	0.00745248%
2251	City of Rogue River	117	0.00545739%
2252	City of Dayton	66	0.00309994%
2253	Town of Butte Falls	3	0.00014915%
2254	City of Shady Cove	-	0.00000000%
2255	Town of Canyon City	-	0.00000000%
2256	City of Jordan Valley	34	0.00158644%
2257	City of Culver	54	0.00252390%
2258	City of Adair Village	5	0.00022864%
2260	City of Riddle	62	0.00289515%
2261	City of Waldport	141	0.00661274%
2262	City of Dufur	-	0.00000000%
2263	City of La Grande	260	0.01214868%
2264	City of Gervais	160	0.00749783%
2265	City of Westfir	-	0.00000000%
2266	City of Irrigon	129	0.00605166%
2267	City of Independence	548	0.02563693%
2268	City of Harrisburg	109	0.00510017%
2269	City of Durham	-	0.00000000%
2270	City of Lyons	26	0.00121426%
2271	City of Columbia City	76	0.00355394%
2272	City of Aurora	-	0.00000000%
2273	City of Silverton	585	0.02736036%
2274	City of Gold Hill	-	0.00000000%
2275	City of Toledo	26	0.00121426%
2276	City of Newport	35	0.00165190%
2278	City of Springfield	5,738	0.26826873%
2279	City of Keizer	1,119	0.05230202%
2280	City of Winston	223	0.01041542%
2281	City of Manzanita	88	0.00409912%
2282	City of Eagle Point	85	0.00397428%
2283	City of Maupin	-	0.00000000%
2284	City of Halsey	3	0.00013933%
2285	City of Veneta	14	0.00064383%
2286	City of Millersburg	72	0.00334681%
2287	City of King City	64	0.00299193%
2288	City of Tualatin	1,240	0.05796327%
2290	City of Molalla	980	0.04583002%
2291	City of Florence	112	0.00525868%
2292	City of North Bend	493	0.02304616%
2293	City of Lowell	-	0.00000000%
2294	City of Depoe Bay	54	0.00251549%
2295	City of Tigard	147	0.00686475%
2296	City of Happy Valley	792	0.03704499%
2297	City of Rainier	195	0.00910251%
2298	City of Lincoln City	1,200	0.05611032%
2299	City of Dunes City	6	0.00029877%
2300	City of Yachats	95	0.00446101%
2301	City of Moro	-	0.00000000%
2302	City of Mt. Vernon	36	0.00167715%
2303	City of Woodburn	1,453	0.06792376%
2304	City of Gladstone	654	0.03058888%
2305	City of Elkton	30	0.00141204%

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As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Employer Contributions	Proportionate Share
		Fiscal Year Ended June 30, 2023	June 30, 2023
2306	City of Imbler	-	0.00000000%
2307	City of Yoncalla	25	0.00115628%
2308	City of North Powder	2	0.00007762%
2309	City of Gearhart	142	0.00664219%
2403	Central Coos Fire and Rescue	-	0.00000000%
2501	Port of The Dalles	14	0.00064056%
2507	Port of Astoria	140	0.00653606%
2508	Multnomah Drainage	391	0.01827001%
2510	Horsefly Irrigation District	-	0.00000000%
2511	Grants Pass Irrigation District	-	0.00000000%
2512	Port of Portland	11,459	0.53576364%
2513	Port of Coos Bay	57	0.00268334%
2515	Klamath County Fire District 1	802	0.03749946%
2518	Clackamas County Housing Authority	780	0.03647924%
2519	Home Forward	2,969	0.13880812%
2521	League of Oregon Cities	129	0.00601613%
2522	Lane Council of Governments	1,160	0.05422511%
2526	Clatskanie PUD	255	0.01191163%
2527	Deschutes Valley Water District	462	0.02160373%
2528	Columbia River Fire & Rescue	708	0.03308941%
2529	East Fork Irrigation District	47	0.00217884%
2531	Oregon School Boards Association	526	0.02460502%
2533	Owyhee Irrigation District	35	0.00164535%
2536	Valley View Cemetery	5	0.00024921%
2538	Clackamas Vector Control	-	0.00000000%
2540	West Extension Irrigation District	44	0.00206850%
2541	Jackson County Vector Control District	-	0.00000000%
2542	Rainbow Water District	94	0.00439462%
2545	Council of Governments	256	0.01197895%
2549	Rogue River Fire District	241	0.01128369%
2550	Nyssa Road Assessment District 2	45	0.00211292%
2551	Sandy Fire Department	255	0.01191022%
2552	Winston-Dillard Fire District	243	0.01133933%
2553	Tangent Rural Fire Protection District	58	0.00270017%
2555	Monroe Fire Department	4	0.00019357%
2556	Jackson County Fire District 5	708	0.03309221%
2557	Estacada Fire Department	175	0.00817112%
2559	Keizer Fire Department	263	0.01229643%
2561	Jefferson Rural Fire Protection District	14	0.00065833%
2562	Wy'East Fire District	35	0.00164863%
2563	Central Oregon Irrigation District	200	0.00936715%
2564	Illinois Valley Fire District	49	0.00228498%
2567	Charleston Rural Fire Protection District	203	0.00951350%
2568	Molalla Rural Fire Protection District 73	379	0.01772296%
2569	Central Oregon Intergovernmental Council	417	0.01951934%
2570	Port of St Helens	25	0.00119041%
2571	Crystal Springs Water District	81	0.00379754%
2572	Local Government Personnel Institute	-	0.00000000%
2575	Jefferson County Rural Fire Protection District 1	13	0.00058866%
2576	Depoe Bay Rural Fire Protection District	-	0.00000000%
2579	La Pine Rural Fire Protection District	313	0.01465435%
2580	Marion County Fire District 1	1,184	0.05536736%
2581	Port of Umatilla	103	0.00480327%
2582	Talent Irrigation District	142	0.00662115%

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Employer Number	Employer Name	Employer Contributions	Proportionate Share
		Fiscal Year Ended June 30, 2023	June 30, 2023
2585	Rogue River Valley Irrigation District	103	0.00480795%
2587	Tualatin Valley Irrigation District	3	0.00014915%
2588	Clatskanie Rural Fire Protection District	205	0.00960467%
2589	West Slope Water District	82	0.00384523%
2590	Redmond Fire & Rescue	1,064	0.04972996%
2592	Medford Irrigation District	102	0.00476072%
2594	Metro	10,118	0.47306489%
2595	Canby Fire District	478	0.02233921%
2596	Bend Parks & Recreation	705	0.03295615%
2597	Mapleton Water District	-	0.00000000%
2598	Marion County Housing Authority	84	0.00390602%
2599	South Suburban Sanitary District	92	0.00429503%
2600	Winston-Dillard Water District	45	0.00209655%
2601	Baker Valley Irrigation District	36	0.00167013%
2602	Aumsville Rural Fire Protection District	3	0.00016224%
2603	Corbett Water District	-	0.00000000%
2604	Netarts-Oceanside Sanitary District	102	0.00478270%
2605	Scio Fire District	45	0.00209141%
2606	West Valley Housing Authority	223	0.01044021%
2607	Hoodland Fire District 74	185	0.00863308%
2608	Gaston Rural Fire Protection District	-	0.00000000%
2610	Turner Fire District	2	0.00010801%
2612	Community Services Consortium	726	0.03392354%
2613	Polk Soil & Water Conservation District	2	0.00010193%
2617	Clean Water Services	5,331	0.24927961%
2618	Estacada Cemetery District	14	0.00066067%
2620	Jackson County Fire District 4	44	0.00206476%
2623	Evans Valley Fire District 6	-	0.00000000%
2624	Klamath Vector Control	-	0.00000000%
2625	Port of Newport	96	0.00447411%
2626	Tillamook Peoples Utility District	1,618	0.07563059%
2628	McKenzie Fire and Rescue	100	0.00465786%
2630	Sheridan Fire District	97	0.00452975%
2631	Arch Cape Water-Sanitary District	40	0.00186464%
2633	Port of Cascade Locks	65	0.00303401%
2637	Northeast Oregon Housing Authority	-	0.00000000%
2638	North Douglas County Fire and EMS	78	0.00363436%
2641	Suburban East Salem Water District	122	0.00568603%
2642	Dexter Rural Fire Protection District	21	0.00098936%
2643	Sweet Home Cemetery	26	0.00123156%
2644	Lakeside Water District	54	0.00253746%
2645	Chiloquin Agency Lake Rural Fire Protection District	22	0.00104079%
2646	Keno Rural Fire Protection District	98	0.00458211%
2647	Crooked River Ranch Rural Fire Protection District	12	0.00057089%
2648	Black Butte Ranch Rural Fire Protection District	47	0.00221718%
2649	Colton Fire Department	48	0.00226674%
2651	Imbler Rural Fire Protection District	-	0.00000000%
2652	The Oregon Consortium	-	0.00000000%
2653	Umatilla Fire Department	-	0.00000000%
2657	Mid-Willamette Valley Senior Service Agency	1,405	0.06567431%
2659	Silverton Fire District	197	0.00918854%
2660	Tualatin Valley Fire & Rescue	14,671	0.68596859%
2663	Metropolitan Area Communications Commission	-	0.00000000%
2664	Applegate Valley Rural Fire Protection District 9	7	0.00030719%

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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, 2023

Employer Number	Employer Name	Employer Contributions	Proportionate Share
		Fiscal Year Ended June 30, 2023	June 30, 2023
2669	Roseburg Urban Sanitary Authority	212	0.00989035%
2671	Columbia 911 Communications District	381	0.01782302%
2672	Rockwood Water PUD	392	0.01832845%
2673	Port Orford Library	20	0.00093232%
2674	Nestucca Rural Fire District	25	0.00117171%
2676	Woodburn Fire District	376	0.01756633%
2678	Central Oregon Regional Housing Authority	76	0.00356142%
2679	Columbia River Public Utility District	591	0.02765212%
2681	Cloverdale Rural Fire Protection District	84	0.00391023%
2684	Parkdale Fire District	58	0.00269316%
2685	Oregon Community College Association	28	0.00131572%
2686	Weston Cemetery	-	0.00000000%
2687	Columbia Drainage Vector Control District	49	0.00230929%
2688	Polk County Fire District 1	228	0.01067632%
2689	Redmond Area Park & Recreation District	-	0.00000000%
2692	Siuslaw Public Library	89	0.00414635%
2693	City-County Insurance Services	1,097	0.05129209%
2694	Philomath Fire Department	-	0.00000000%
2695	Washington County Consolidated Communications Agency	995	0.04653978%
2696	Stayton Fire District	190	0.00886218%
2698	Halsey Shedd Rural Fire Protection District	14	0.00067048%
2699	Chetco Library Board	35	0.00161543%
2700	Lowell Rural Fire Protection District	7	0.00034740%
2701	Sisters-Camp Sherman Rural Fire Protection District	317	0.01483062%
2702	Banks Fire District 13	32	0.00148217%
2704	Clatsop County 4-H District	-	0.00000000%
2705	Lebanon Fire District	624	0.02916609%
2707	Clatskanie Library	-	0.00000000%
2709	Scappoose Public Library	-	0.00000000%
2710	Klamath County Emergency Communications District	123	0.00575850%
2713	Port of Tillamook Bay	86	0.00400421%
2714	Winchester Bay Sanitary District	37	0.00171081%
2715	Jackson County Fire District 3	1,916	0.08956162%
2716	Neskowin Water District	0	0.00000982%
2717	Ice Fountain Water District	75	0.00351841%
2718	Curry Library	-	0.00000000%
2721	Klamath Housing Authority	100	0.00465272%
2722	Tillamook 9-1-1	4	0.00020666%
2724	Nehalem Bay Wastewater Agency	62	0.00292040%
2725	West Valley Fire District	-	0.00000000%
2726	Yamhill Communications Agency	77	0.00357732%
2728	Baker County Library District	71	0.00331595%
2729	Douglas County Fire District 2	496	0.02317194%
2731	Canby Utility Board	160	0.00747399%
2732	Umatilla County Special Library District	2	0.00010520%
2733	Wiard Memorial Park District	-	0.00000000%
2734	Seal Rock Water District	115	0.00537089%
2739	Scappoose Rural Fire Protection District	486	0.02273102%
2740	Neskowin Regional Sanitary Authority	-	0.00000000%
2741	Port of Garibaldi	-	0.00000000%
2742	Amity Fire District	21	0.00097440%
2743	Douglas Soil & Water Conservation District	-	0.00000000%
2745	Clackamas County Fire District	4,146	0.19384585%
2747	Salem Housing Authority	461	0.02155604%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2023	Proportionate Share June 30, 2023
2749	Black Butte Ranch Police	184	0.00858024%
2752	Mist-Birkenfeld Rural Fire Protection District	-	0.00000000%
2753	Linn-Benton Housing Authority	440	0.02058725%
2757	City of Stayton	200	0.00935265%
2758	Mohawk Valley Rural Fire District	-	0.00000000%
2760	Knappa Svensen Burnside Rural Fire Protection District	38	0.00177113%
2761	Clackamas River Water	647	0.03023774%
2763	Junction City Fire Department	33	0.00152986%
2765	Green Sanitary	-	0.00000000%
2766	Southwest Lincoln County Water District	14	0.00066815%
2767	Springfield Utility Board	-	0.00000000%
2768	Lake County Library District	-	0.00000000%
2771	Harbor Water PUD	-	0.00000000%
2772	Umatilla County Soil & Water District	-	0.00000000%
2773	Housing Authority of Jackson County	618	0.02888929%
2774	Oregon Trail Library District	3	0.00016224%
2776	Rainier Cemetery District	-	0.00000000%
2777	City of Newberg	1,080	0.05050985%
2778	Mulino Water District 23	45	0.00208206%
2779	Brownsville Rural Fire Protection District	37	0.00174167%
2780	Nehalem Bay Health District	-	0.00000000%
2781	North Bend Coos-Curry Housing Authority	-	0.00000000%
2783	Tillamook Fire District	66	0.00308264%
2784	Eisenschmidt Pool	84	0.00391584%
2785	Fern Ridge Community Library	5	0.00025669%
2786	Seal Rock Rural Fire Protection District	-	0.00000000%
2788	Port of Hood River	260	0.01217159%
2789	Farmers Irrigation District	85	0.00397943%
2790	Silver Falls Library District	94	0.00437966%
2792	North Wasco County Parks And Recreation District	75	0.00352636%
2793	North Lincoln Fire & Rescue District 1	206	0.00964301%
2796	West Side Rural Fire Protection District	72	0.00334494%
2797	Vernonia Fire	17	0.00079579%
2798	Fairview Water District	-	0.00000000%
2799	Sublimity Fire District	26	0.00119509%
2801	Coburg Rural Fire Protection District	5	0.00023565%
2802	Rural Road Assessment District 3	-	0.00000000%
2803	Southwestern Polk County Rural Fire Protection District	133	0.00621157%
2804	Aurora Rural Fire Protection District	72	0.00335850%
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	238	0.01110555%
2814	The Job Council	-	0.00000000%
2816	Odell Sanitary District	37	0.00174401%
2817	Wickiup Water District	-	0.00000000%
2818	Netarts Water District	29	0.00136762%
2819	Harrisburg Fire and Rescue	2	0.00007715%
2820	Central Oregon Coast Fire & Rescue District	-	0.00000000%
2821	Tillamook County Soil And Water Conservation District	67	0.00312145%
2822	Deschutes County Rural Fire Protection District 2	69	0.00323366%
2823	Lyons Fire District	19	0.00088510%
2824	Glide Fire Department	5	0.00024641%
2825	Northern Oregon Corrections	43	0.00201239%

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Employer Number	Employer Name	Employer Contributions	Proportionate Share
		Fiscal Year Ended June 30, 2023	June 30, 2023
2826	Wasco County Soil-Water Conservation District	127	0.00593010%
2828	Deschutes Public Library District	911	0.04259869%
2829	Hubbard Rural Fire Protection District	-	0.00000000%
2830	Netarts-Oceanside Rural Fire Protection District	-	0.00000000%
2833	Boardman Rural Fire Protection District	-	0.00000000%
2834	Crescent Rural Fire Protection District	26	0.00120397%
2835	North Clackamas County Water Commission	-	0.00000000%
2837	NORCOM	175	0.00818889%
2838	High Desert Parks & Recreation District	-	0.00000000%
2839	North Morrow Vector Control District	94	0.00438808%
2840	Cannon Beach Rural Fire Protection District	65	0.00304570%
2841	Jefferson County Soil & Water Conservation District	61	0.00285540%
2842	Tualatin Valley Water District	2,151	0.10055776%
2843	Yachats Rural Fire Protection District	13	0.00059147%
2844	Crook County Rural Fire Protection District 1	398	0.01859029%
2845	Sunrise Water Authority	160	0.00748568%
2846	Jefferson County Library District	5	0.00021040%
2847	Sweet Home Fire and Ambulance District	256	0.01195651%
2849	Lebanon Aquatic District	-	0.00000000%
2850	Lake County 4-H & Extension Service	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	-	0.00000000%
2852	Ochoco Irrigation District	70	0.00327107%
2853	Mill City Rural Fire Protection District	28	0.00131105%
2855	Harney Hospital	306	0.01430040%
2857	Sunriver Service District	349	0.01630157%
2858	Nesika Beach-Ophir Water District	-	0.00000000%
2859	South Lane County Fire and Rescue	312	0.01458468%
2860	Coos County Airport District	133	0.00621017%
2861	Mt Angel Fire District	28	0.00130123%
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	95	0.00445494%
2869	Nehalem Bay Fire & Rescue	-	0.00000000%
2870	Clackamas River Water Providers	63	0.00296248%
2873	Mosier Fire District	4	0.00018609%
2874	Umatilla-Morrow Radio and Data District	112	0.00525774%
2876	Oregon Municipal Electric Utilities Association	-	0.00000000%
2877	Mid-Columbia Fire and Rescue V1-801	30	0.00142092%
2878	Yamhill Fire Protection District	7	0.00031981%
2879	LaGrande Rural Fire Protection District	-	0.00000000%
2880	Oregon Health & Science University	61,773	2.88827407%
2881	Lake Chinook Fire and Rescue District	-	0.00000000%
2883	Lane Fire Authority	595	0.02781811%
2884	North Central Public Health District	34	0.00157054%
2885	Siletz Rural Fire Protection District	-	0.00000000%
2886	Idanha-Detroit Rural Fire Protection District	18	0.00083740%
2887	Umatilla County Fire District #1	538	0.02513430%
2888	Oak Lodge Water Services District	331	0.01548334%
2889	Mid-valley Behavioral Care Network	-	0.00000000%
2890	Central Cascades Fire & EMS	-	0.00000000%
2891	Grant County Emergency Communications Agency	7	0.00033477%
2892	Lake Health District	-	0.00000000%
2893	Pleasant Hill Goshen Fire & Rescue	-	0.00000000%
2894	Greater Toledo Pool Recreation District	-	0.00000000%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2023	Proportionate Share June 30, 2023
2895	Western Lane Fire and EMS Authority	377	0.01763880%
2899	New Carlton Fire District	16	0.00076867%
2900	Clatsop Community College	1,111	0.05194387%
2901	Blue Mountain Community College	1,635	0.07646379%
2902	Treasure Valley Community College	1,855	0.08671463%
2903	Umpqua Community College	1,042	0.04871722%
2904	Lane Community College	11,364	0.53131805%
2905	Mt Hood Community College	6,370	0.29784300%
2906	Klamath Community College	288	0.01346814%
2908	Clackamas Community College	4,385	0.20502013%
2910	Linn-Benton Community College	4,457	0.20841323%
2918	Portland Community College	16,862	0.78838678%
2919	Chemeketa Community College	13,733	0.64209860%
2922	Rogue Community College	3,313	0.15491939%
2995	Oregon Coast Community College	98	0.00460315%
2996	Columbia Gorge Community College	619	0.02894026%
2997	Tillamook Bay Community College	-	0.00000000%
2998	Southwestern Community College	1,014	0.04739635%
2999	Central Oregon Community College	3,120	0.14587720%
3003	Baker School District 5J	2,381	0.11133648%
3008	Huntington School District 16J	128	0.00597732%
3016	Burnt River High School	80	0.00375032%
3027	Pine-Eagle School District 61	193	0.00901133%
3037	Alesea School	500	0.02336784%
3039	Corvallis School District 509J	7,866	0.36777213%
3043	Philomath School District 17J	2,384	0.11145430%
3075	West Linn School District	9,792	0.45783591%
3116	Colton School District 53	722	0.03373792%
3122	Oregon City School District 62	10,123	0.47333234%
3160	Gladstone School District 115	2,844	0.13297387%
3179	Clatsop County School District 1C	2,618	0.12239246%
3186	Jewell School District 8	319	0.01491759%
3187	Seaside Schools	1,621	0.07577600%
3195	Warrenton-Hammond School District	689	0.03223657%
3230	Vernonia School District	689	0.03221834%
3241	Coquille School District 8	971	0.04540875%
3242	Coos Bay School District 9	2,925	0.13676253%
3245	North Bend Public Schools	361	0.01686966%
3252	Powers School District	222	0.01040233%
3257	Myrtle Point School District 41	516	0.02412015%
3264	Bandon School District	585	0.02735475%
3274	Crook County School District	2,962	0.13849485%
3275	Port Orford-Langlois School District 2Cj	101	0.00470649%
3283	Brookings-Harbor School District 17C	1,094	0.05114153%
3288	Central Curry School District 1	684	0.03197287%
3291	Bend-La Pine Public Schools	18,894	0.88339036%
3296	Sisters School District	1,547	0.07233240%
3307	Oakland School District	491	0.02294330%
3310	Roseburg Public Schools	6,598	0.30851090%
3316	Glide School District 12	722	0.03374586%
3318	Days Creek School District 15	217	0.01014845%
3319	South Umpqua School District	1,213	0.05671488%
3320	Camas Valley School District 21	162	0.00758948%
3321	North Douglas School District 22	309	0.01445049%

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Employer Number	Employer Name	Employer Contributions	Proportionate Share
		Fiscal Year Ended June 30, 2023	June 30, 2023
3324	Yoncalla School District 32	246	0.01148614%
3325	Elkton School District 34	197	0.00922922%
3335	Riddle School District	542	0.02533628%
3338	Glendale 77	275	0.01286218%
3349	Winston-Dillard Schools	1,392	0.06508191%
3353	Sutherlin School District 130	1,448	0.06768577%
3361	Arlington Public Schools	277	0.01296925%
3364	Condon Admin School District 25J	367	0.01715394%
3370	Prairie City School District 4	463	0.02166124%
3372	Monument School District 8	171	0.00797615%
3375	Dayville School District 16J	55	0.00255897%
3376	Long Creek Schools	155	0.00724956%
3394	Crane Elementary School	248	0.01160490%
3395	Pine Creek School	-	0.00000000%
3396	Diamond School District 7	10	0.00046289%
3397	Suntex School District	2	0.00008790%
3398	Drewsey School	-	0.00000000%
3399	Frenchglen School District	51	0.00237989%
3405	Fields-Trout Creek 33	-	0.00000000%
3407	Crane Union High School	266	0.01243857%
3409	Hood River County School District	5,562	0.26005692%
3414	Phoenix-Talent School District	2,648	0.12379609%
3415	Ashland Public Schools	2,887	0.13497551%
3416	Central Point School District 6	4,793	0.22410557%
3417	Eagle Point School District 9	5,967	0.27901378%
3424	Rogue River School District	869	0.04064475%
3432	Prospect School District	245	0.01147492%
3439	Butte Falls School District	324	0.01514529%
3440	Pinehurst School	3	0.00015430%
3445	Culver School District 4	813	0.03802640%
3446	Ashwood School	30	0.00141905%
3447	Madras School District	3,451	0.16136100%
3451	Black Butte School District	-	0.00000000%
3454	Grants Pass School District	8,588	0.40153670%
3456	Klamath County School District	6,030	0.28194213%
3457	Klamath Falls City Schools	3,576	0.16719338%
3461	Lake County School District 7	914	0.04271652%
3462	Paisley School District	139	0.00650426%
3463	North Lake School District 14	417	0.01950017%
3464	Plush School District	55	0.00256037%
3465	Adel School District 21	42	0.00196236%
3470	Pleasant Hill School District	699	0.03267281%
3473	Eugene School District 4J	20,562	0.96140225%
3487	Springfield School District 19	11,804	0.55190951%
3494	Fern Ridge School District	1,356	0.06339494%
3498	Mapleton School District	184	0.00862606%
3502	Creswell School District 40	1,465	0.06849512%
3506	South Lane School District	2,254	0.10538441%
3510	Bethel School District	4,795	0.22418692%
3517	Crow-Applegate-Lorane District 66	283	0.01325119%
3519	McKenzie School District	130	0.00606148%
3520	Junction City School District 69	1,733	0.08103234%
3522	Lowell School District	178	0.00831747%
3524	Oakridge School District	515	0.02409257%

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Employer Number	Employer Name	Employer Contributions Fiscal Year Ended June 30, 2023	Proportionate Share June 30, 2023
3527	Marcola School District 79	385	0.01802033%
3533	Triangle Lake Schools	890	0.04162009%
3537	Siuslaw School District 97J	1,587	0.07418535%
3579	Lincoln County School District	2,940	0.13746014%
3615	Central Linn School District 552C	639	0.02985855%
3618	Sweet Home School District 55	2,002	0.09359855%
3647	Scio School District 95C	534	0.02494680%
3665	Santiam Canyon School District	572	0.02674318%
3684	Ontario School District 8C	2,153	0.10067278%
3687	Juntura Grade School	-	0.00000000%
3694	Nyssa School District 26	1,315	0.06146157%
3696	Annex Elementary School	234	0.01094190%
3707	Adrian School District 61	418	0.01956142%
3709	Harper School District 66	321	0.01502279%
3712	W W Jones School	-	0.00000000%
3729	Jefferson School District 14Cj	684	0.03199812%
3730	North Marion School District 15	2,373	0.11096991%
3735	Salem-Keizer Public Schools	47,337	2.21328993%
3750	St Paul School District	320	0.01494985%
3780	Mt Angel School District 91	925	0.04326310%
3786	Woodburn School District	7,692	0.35964963%
3809	Morrow County Schools	3,204	0.14978415%
3818	Portland Public Schools	62,628	2.92825675%
3820	Parkrose School District	3,520	0.16460495%
3824	Reynolds School District	15,988	0.74753724%
3842	Corbett School District 39	667	0.03116913%
3843	David Douglas School District	15,577	0.72831013%
3847	Riverdale School	942	0.04405515%
3850	Dallas School District	3,216	0.15035832%
3859	Central School District 13J	3,739	0.17479875%
3865	Perrydale School District 21	338	0.01579988%
3887	Falls City School District	232	0.01084091%
3902	Tillamook Public Schools	1,464	0.06844930%
3920	Neah-Kah-Nie School District	1,446	0.06762826%
3927	Echo School District	300	0.01401566%
3928	Umatilla School District 6R	1,008	0.04713732%
3931	Pendleton School District 16R	4,594	0.21478377%
3935	Athena-Weston School District 29Rj	944	0.04415521%
3942	Stanfield School District	507	0.02372600%
3944	Ukiah School	143	0.00666838%
3957	Helix School District	329	0.01538889%
3958	Pilot Rock School District 2R	348	0.01626791%
3965	La Grande Public Schools	2,014	0.09416431%
3966	Union County School District	667	0.03120653%
3967	North Powder School District	427	0.01994201%
3969	Imbler School District	455	0.02128672%
3970	Cove School District	251	0.01173115%
3973	Elgin School District 23	411	0.01920981%
3986	Joseph School District 6	367	0.01716890%
3990	Wallowa School	236	0.01102559%
3993	Enterprise School District 21	361	0.01689912%
4003	Troy School District 54	-	0.00000000%
4012	Dufur Schools	505	0.02360490%
4034	Gaston Public Schools	493	0.02304149%

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		Fiscal Year Ended June 30, 2023	June 30, 2023
4035	Banks School District	1,130	0.05282569%
4062	Beaverton School District	59,855	2.79859930%
4109	Spray School District 1	78	0.00362408%
4114	Fossil School District 21J	297	0.01387071%
4135	Newberg School District 29Jt	5,606	0.26213851%
4142	McMinnville Schools	6,752	0.31569454%
4144	Sheridan School District 48J	656	0.03069221%
4166	Yamhill-Carlton School District 1	838	0.03919063%
4219	Grant County Education Service District	156	0.00728556%
4220	Jefferson County Education Service District	315	0.01473056%
4223	InterMountain Education Service District	2,272	0.10621667%
4224	Wallowa County Region 18	204	0.00955745%
4226	North Central Education Service District	85	0.00398784%
4232	South Coast Education Service District Region 7	1,111	0.05196117%
4237	Douglas Education Service District	1,170	0.05470109%
4238	Multnomah Education Service District	4,320	0.20200528%
4252	High Desert Education Service District	3,459	0.16171775%
4254	Willamette Education Service District	5,073	0.23720153%
4258	Hermiston School District 8R	5,490	0.25668860%
4259	Clackamas Education Service District	3,940	0.18422622%
4260	Greater Albany School District 8J	9,310	0.43531669%
4268	Lake Oswego School District	9,521	0.44515140%
4270	Silver Falls School District	5,290	0.24732052%
4271	Malheur Education Service District Region 14	501	0.02342395%
4272	Linn-Benton-Lincoln Education Service District	3,492	0.16328175%
4273	Double O School District	11	0.00051572%
4276	Lane County Education Service District	2,234	0.10444040%
4277	Mitchell School	118	0.00551256%
4279	St Helens School District 502	4,410	0.20617501%
4280	Northwest Regional Education Service District	5,169	0.24168873%
4286	Southern Oregon Education Service District	3,337	0.15602751%
4288	Medford School District 549C	11,287	0.52773044%
4291	Dayton Public Schools	1,168	0.05463329%
4293	Lake County Education Service District	211	0.00986323%
4294	Harney Education Service District Region XVII	266	0.01243249%
4295	Wasco County Education Service District	555	0.02593944%
4306	Amity School District	796	0.03720022%
4309	Scappoose School District	1,925	0.09002731%
4311	Redmond School District 2J	8,380	0.39183617%
4312	Reedsport School District	520	0.02430577%
4313	Forest Grove School District	6,657	0.31124895%
4314	Willamina School District 30J	995	0.04650892%
4315	John Day School District	581	0.02716773%
4316	Tigard-Tualatin School District 23J	17,280	0.80795334%
4317	Sherwood School District 88J	5,276	0.24669398%
4320	Rainier School District 13	719	0.03359998%
4321	North Clackamas School District 12	25,773	1.20507017%
4323	Estacada School District 108	1,789	0.08366191%
4324	Centennial School District 28	7,498	0.35058219%
4326	Harney County School District 3	1,027	0.04800045%
4327	Jordan Valley School District 3	62	0.00288346%
4329	Gervais School District 1	1,196	0.05591348%
4330	Vale School District 84	1,035	0.04840769%
4331	Molalla River School District	3,003	0.14039409%

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 Employer Allocations
As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Employer Contributions	Proportionate Share
		Fiscal Year Ended June 30, 2023	June 30, 2023
4332	Gresham-Barlow School District 10	15,432	0.72154263%
4333	Canby School District	6,328	0.29589560%
4334	Cascade School District 5	3,331	0.15576661%
4335	Milton-Freewater Unified School District 7	1,631	0.07627910%
4336	Nestucca Valley School District 101	964	0.04508613%
4337	Sherman County School District	242	0.01133512%
4338	Three Rivers U J School District	5,090	0.23796693%
4339	Lebanon Community School District	4,368	0.20424491%
4340	Monroe School District 1J	312	0.01458889%
4341	Hillsboro School District 1J	22,812	1.06660477%
4342	North Santiam School District 29J	1,504	0.07030412%
4343	Harrisburg Sschool District 7	657	0.03072447%
4344	South Wasco County School District 1	549	0.02565189%
4345	Oregon Trail School District 46	4,122	0.19273819%
4346	Knappa School District 4	187	0.00875745%
4347	Clatskanie School District 6J	599	0.02799718%
4348	Lourdes Charter School	32	0.00147984%
4350	Ridgeline Montessori	116	0.00543027%
4351	The Village School	-	0.00000000%
4352	Armadillo Technical Institute	-	0.00000000%
4354	Opal Charter School	-	0.00000000%
4355	Three Rivers Charter School	6	0.00026745%
4360	Luckiamute Valley Charter School	172	0.00802758%
4362	Kings Valley Charter School	-	0.00000000%
4363	Multisensory Learning Academy	159	0.00741461%
4365	Mitch Charter School	15	0.00067937%
4366	Sand Ridge Charter School	43	0.00202174%
4367	Arthur Academy Charter School	130	0.00607551%
4369	Trillium Charter School	-	0.00000000%
4370	Howard Street Charter School, Inc.	88	0.00411175%
4371	The Lighthouse School	76	0.00357452%
4373	Sheridan Japanese School Foundation	-	0.00000000%
4374	Ione School District	396	0.01850893%
4375	Eddyville Charter School	153	0.00715745%
4376	Four Rivers Community School	196	0.00918246%
4378	Mosier Community School	66	0.00310134%
4379	Siletz Valley School	27	0.00125634%
4380	The Emerson School	40	0.00187446%
4381	North Wasco County School District 21	3,006	0.14054979%
4382	Self Enhancement Inc	-	0.00000000%
4383	City View Charter School	-	0.00000000%
4386	Nixyaawii Community School	110	0.00515114%
4388	West Lane Tech	89	0.00416037%
4390	Oregon Connections Academy	1,270	0.05936409%
4392	Eagleridge High School	20	0.00091596%
4393	Cascade Heights Public Charter School	83	0.00387750%
4396	Sweet Home Charter School	14	0.00067610%
4397	Springwater Environmental Sciences School	197	0.00922033%
4400	Phoenix School	-	0.00000000%
4401	Ballston Community School	-	0.00000000%
4402	Sage Community School	-	0.00000000%
4403	Portland Village School	28	0.00130824%
4404	Alliance Charter Academy	150	0.00699427%
4405	Forest Grove Community School	38	0.00176645%

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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, 2023

Employer Number	Employer Name	Employer Contributions	Proportionate Share
		Fiscal Year Ended June 30, 2023	June 30, 2023
4407	Madrone Trail Public Charter School	59	0.00275815%
4408	Muddy Creek Charter School	20	0.00092390%
4409	Southwest Charter School	-	0.00000000%
4410	Ace Academy	-	0.00000000%
4411	Sherwood Charter School	97	0.00455687%
4412	Estacada Web Academy	624	0.02917637%
4413	Marcola Early College Academy	-	0.00000000%
4414	Marcola Web Academy	-	0.00000000%
4418	Lewis and Clark Montessori Charter School	84	0.00391256%
4419	Silvies River Web Academy	135	0.00633360%
4420	Oregon Virtual Academy	351	0.01640350%
4422	Redmond Proficiency Academy	368	0.01718620%
4423	Molalla River Academy	105	0.00490847%
4424	The Ivy School	0	0.00002057%
4429	Clackamas Web Academy	15	0.00068217%
4430	Clackamas Charter Alliance 2	7	0.00033711%
4432	Renaissance Public Academy	-	0.00000000%
4433	Powell Butte Community Charter School	97	0.00453863%
4434	Logos Public Charter School	98	0.00459240%
4435	Sunny Wolf Charter School	11	0.00049936%
4436	Academy of Arts & Academics	-	0.00000000%
4437	Center for Advance Learning	126	0.00590111%
4440	Sheridan Allprep Academy	204	0.00955838%
4441	Baker Web Academy	1,283	0.06000465%
4443	Knova Learning Oreogn	-	0.00000000%
4444	Bennett Pearson Academy, Inc.	138	0.00645610%
4446	Coburg Community Charter School	8	0.00037639%
4447	Arco Iris Spanish Immersion Charter School	136	0.00633641%
4448	Gresham Barlow Web Academy	166	0.00774003%
4449	Mosier Middle School	-	0.00000000%
4450	Sauvie Island Academy	133	0.00620830%
4451	River's Edge Academy Charter School	75	0.00351140%
4452	South Columbia Family School	46	0.00214752%
4453	Woodland Educational Initiative	-	0.00000000%
4454	Le Monde Immersion Charter School	-	0.00000000%
4455	Hope Chinese Charter School	111	0.00518854%
4456	Insight School of Oregon Charter	152	0.00711724%
4457	Oregon Virtual Education East	-	0.00000000%
4458	Oregon Virtual Education West	-	0.00000000%
4459	Crater Lake Charter Academy	46	0.00215359%
4460	Kairos Pdx	-	0.00000000%
4461	Mountain View Academy	-	0.00000000%
4462	Bend International School	-	0.00000000%
4463	Dallas Community School-Community Innovation Partners	125	0.00582162%
4464	The Valley School of Southern Oregon	30	0.00140035%
4465	Bridge Educational Foundation	-	0.00000000%
4467	Cannon Beach Academy	19	0.00089024%
4468	Frontier Charter Academy	56	0.00262910%
4469	Desert Sky Montessori	-	0.00000000%
4470	Oregon Family School	185	0.00863354%
4471	Wahtonka Community School	-	0.00000000%
4472	Valley Inquiry Charter School	6	0.00027867%
4473	Willamette Connections Academy	32	0.00148919%
4474	Oregon for Quality Virtual Education Inc	51	0.00236867%

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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, 2023

Employer Number	Employer Name	Employer Contributions Fiscal Year Ended June 30, 2023	Proportionate Share June 30, 2023
4475	Teach-NW	89	0.00418001%
4479	Harmony Academy	10	0.00047317%
Total		\$ 2,138,751	100%

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, 2023

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
1000	State Agencies	\$ (125,900,756)	\$ 357,053	\$ 2,755,086	\$ 3,112,139	\$ 3,160,772	\$ 1,357,503	\$ 535,279	\$ 5,053,554	\$ (14,571,706)	\$ (6,525,571)	\$ (21,097,277)
2000	Lake County	(75,645)	215	1,243	1,458	1,899	816	-	2,715	(8,755)	108	(8,647)
2001	Clackamas County	(4,241,624)	12,029	374,603	386,632	106,487	45,735	102,320	254,542	(490,924)	128,814	(362,110)
2002	Curry County	(147,315)	418	8,809	9,227	3,698	1,588	7,047	12,333	(17,050)	(8,873)	(25,923)
2003	Douglas County	(703,947)	1,996	35,106	37,102	17,673	7,590	20,620	45,883	(81,475)	(33,077)	(114,552)
2004	Harney County	(20,534)	58	14,837	14,895	516	221	-	737	(2,377)	21,165	18,788
2005	Jackson County	(1,174,483)	3,331	152,675	156,006	29,486	12,664	40,549	82,699	(135,934)	(58,242)	(194,176)
2006	Jefferson County	(158,499)	450	1,146	1,596	3,979	1,709	16,221	21,909	(18,345)	(8,511)	(26,856)
2007	Klamath County	(14,308)	41	37,142	37,183	359	154	1,570	2,083	(1,656)	24,063	22,407
2008	Lane County	(2,713,774)	7,696	19,888	27,584	68,130	29,261	22,295	119,686	(314,091)	(246,898)	(560,989)
2009	Marion County	(2,408,833)	6,831	197,411	204,242	60,474	25,973	56,970	143,417	(278,797)	(58,189)	(336,986)
2011	Washington County	(5,235,318)	14,847	-	14,847	131,434	56,449	423,178	611,061	(605,934)	(524,075)	(1,130,009)
2012	Grant County	(6,456)	18	31,426	31,444	162	70	-	232	(747)	28,601	27,854
2013	Umatilla County	(570,999)	1,619	-	1,619	14,335	6,157	49,139	69,631	(66,087)	(38,308)	(104,395)
2014	Linn County	(1,307,138)	3,707	80,842	84,549	32,816	14,094	35,340	82,250	(151,288)	(105,014)	(256,302)
2015	Yamhill County	(445,727)	1,264	159,936	161,200	11,190	4,806	1,825	17,821	(51,588)	98,399	46,811
2016	Sherman County	(113,720)	323	910	1,233	2,855	1,226	5,821	9,902	(13,162)	(5,715)	(18,877)
2017	Columbia County	(306,989)	871	2,914	3,785	7,707	3,310	20,859	31,876	(35,531)	(4,515)	(40,046)
2018	Coos County	(497,088)	1,410	3,383	4,793	12,480	5,360	25,403	43,243	(57,533)	(5,733)	(63,266)
2020	Wasco County	(157,946)	448	16,951	17,399	3,965	1,703	6,215	11,883	(18,281)	6,261	(12,020)
2021	Baker County	(177,126)	502	-	502	4,447	1,910	13,785	20,142	(20,500)	(12,861)	(33,361)
2022	Gilliam County	(92,102)	261	-	261	2,312	993	7,774	11,079	(10,660)	(10,465)	(21,125)
2027	Deschutes County	(2,035,705)	5,773	34,544	40,317	51,107	21,950	157,018	230,075	(235,612)	(22,885)	(258,497)
2035	Hood River County	(323,609)	918	-	918	8,124	3,489	19,524	31,137	(31,454)	(30,659)	(62,113)
2036	Clatsop County	(370,990)	1,052	47,876	48,928	9,314	4,000	9,570	22,884	(42,938)	60,253	17,315
2037	Polk County	(563,607)	1,598	6,480	8,078	14,149	6,077	47,485	67,711	(65,232)	(17,134)	(82,366)
2038	Multnomah County	(8,962,700)	25,418	2,022,589	2,048,007	225,011	96,639	500,422	822,072	(1,037,340)	5,285,582	4,248,242
2039	Malheur County	(213,094)	604	6,238	6,842	5,350	2,298	-	7,648	(24,663)	7,960	(16,703)
2040	Benton County	-	-	875,679	875,679	-	-	160,450	160,450	-	338,046	338,046
2042	Josephine County	(747,159)	2,119	-	2,119	18,758	8,056	57,855	84,669	(86,476)	(117,191)	(203,667)
2043	Lincoln County	(73,036)	207	19,074	19,281	1,834	788	3,845	6,467	(8,453)	8,587	134
2044	Crook County	(76,154)	216	180	396	1,912	821	4,295	7,028	(8,814)	(9,629)	(18,443)
2050	Wallowa County	(19,574)	56	-	56	491	211	6,151	6,853	(2,265)	(5,900)	(8,165)
2053	Community Counseling Solutions	(5,528)	16	-	16	139	60	2,642	2,841	(640)	(2,032)	(2,672)
2099	State Judiciary	(4,746,668)	13,461	-	13,461	119,166	51,180	962,577	1,132,923	(549,378)	(985,340)	(1,534,718)
2100	City of Roseburg	(377,301)	1,070	2,589	3,659	9,472	4,068	23,680	37,220	(43,669)	(7,114)	(50,783)
2101	City of Salem	(3,306,094)	9,376	-	9,376	83,000	35,647	87,826	206,473	(382,646)	(223,201)	(605,847)
2102	City of Medford	(1,345,267)	3,815	-	3,815	33,773	14,505	15,899	64,177	(155,701)	(69,327)	(225,028)
2103	City of Albany	(1,094,277)	3,103	19,712	22,815	27,472	11,799	105,957	145,228	(126,651)	(47,968)	(174,619)
2104	City of Ashland	(504,705)	1,431	47,112	48,543	12,671	5,442	-	18,113	(58,414)	23,338	(35,076)
2105	City of Astoria	(200,194)	568	75,256	75,824	5,026	2,159	24,895	32,080	(23,170)	(2,314)	(25,484)
2106	City of Beaverton	(1,449,225)	4,110	-	4,110	36,383	15,626	52,256	104,265	(167,733)	(46,941)	(214,674)
2107	City of Bend	(1,464,476)	4,153	37,753	41,906	36,766	15,790	45,861	98,417	(169,498)	(29,926)	(199,424)
2109	City of Canby	(133,013)	377	28,445	28,822	3,339	1,434	-	4,773	(15,395)	16,299	904
2110	City of Coquille	(32,123)	91	4,018	4,109	806	346	-	1,152	(3,718)	4,874	1,156
2111	City of Eugene	(3,795,860)	10,765	-	10,765	95,296	40,928	41,321	177,545	(439,331)	(216,952)	(656,283)
2112	City of Forest Grove	(50,586)	143	-	143	1,270	545	8,952	10,767	(5,855)	(8,989)	(14,844)
2113	City of Grants Pass	(415,219)	1,178	20,044	21,222	10,424	4,477	8,171	23,072	(48,057)	1,556	(46,501)
2114	City of Gresham	(1,562,270)	4,431	22,609	27,040	39,221	16,845	98,338	154,404	(180,817)	(87,692)	(268,509)
2115	City of Hillsboro	(2,093,112)	5,936	22,900	28,836	52,548	22,569	146,459	221,576	(242,256)	(53,908)	(296,164)
2117	City of McMinnville	(288,464)	818	71,443	72,261	7,242	3,110	-	10,352	(33,387)	74,044	40,657
2118	City of Ontario	(138,293)	392	-	392	3,472	1,491	12,000	16,963	(16,006)	(13,763)	(29,769)
2119	City of Oregon City	(575,297)	1,632	-	1,632	14,443	6,203	17,010	37,656	(66,585)	(18,659)	(85,244)
2120	City of Lake Oswego	(925,311)	2,624	24,511	27,135	23,220	9,977	32,121	65,328	(107,095)	11,200	(95,895)
2121	City of Portland	(10,612,864)	30,098	1,734,619	1,764,717	266,439	114,431	592,931	973,801	(1,228,329)	(621,577)	(1,849,906)
2122	City of Redmond	(245,661)	697	29,159	29,856	6,167	2,649	-	8,816	(28,433)	24,669	(3,764)
2123	City of St Helens	(163,131)	463	-	463	4,095	1,759	11,085	16,939	(18,881)	(8,717)	(27,598)
2125	City of Vernonia	(325)	1	3,182	3,183	8	4	-	12	(38)	2,856	2,818
2126	City of West Linn	(191,293)	543	27,979	28,522	4,802	2,063	2,535	9,400	(22,140)	9,954	(12,186)
2127	City of Cottage Grove	(76,120)	216	24,420	24,636	1,911	821	3,719	6,451	(8,810)	3,016	(5,794)

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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, 2023

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2128	City of Tillamook	(30,428)	86	12,289	12,375	764	328	1,353	2,445	(3,522)	7,659	4,137
2129	City of Sweet Home	(26,249)	74	1,362	1,436	659	283	-	942	(3,038)	2,265	(773)
2131	City of Drain	(6,302)	18	848	866	158	68	-	226	(729)	1,017	288
2132	Eugene Water & Electric Board	(1,738,615)	4,931	-	4,931	43,648	18,746	236,833	299,227	(201,227)	(328,171)	(529,398)
2135	McMinnville Water & Light Department	(154,085)	437	2,124	2,561	3,868	1,661	1,933	7,462	(17,834)	(7,201)	(25,035)
2138	City of Hood River	(192,755)	547	121	668	4,839	2,078	10,785	17,702	(22,309)	(23,055)	(45,364)
2139	City of Reedsport	(33,243)	94	4,533	4,627	835	358	-	1,193	(3,848)	2,085	(1,763)
2140	City of Lebanon	(224,426)	636	-	636	5,634	2,420	9,094	17,148	(25,975)	4,366	(21,609)
2142	City of Sherwood	(279,904)	794	-	794	7,027	3,018	14,785	24,830	(32,396)	(25,406)	(57,802)
2143	City of Oakland	(3,066)	9	490	499	77	33	13	123	(355)	(3)	(358)
2145	City of Vale	(3,121)	9	1,022	1,031	78	34	243	355	(361)	1,419	1,058
2146	City of Prineville	(40,605)	115	37,828	37,943	1,019	438	3,266	4,723	(4,700)	27,847	23,147
2147	City of Wheeler	(7,052)	20	-	20	177	76	1,491	1,744	(816)	(1,511)	(2,327)
2148	City of Klamath Falls	(287,512)	815	43,197	44,012	7,218	3,100	7,554	17,872	(33,277)	16,653	(16,624)
2149	City of Canyonville	(4,600)	13	931	944	115	50	56	221	(532)	1,457	925
2150	City of Bandon	(94,081)	267	-	267	2,362	1,014	6,057	9,433	(10,889)	(5,894)	(16,783)
2152	City of Coos Bay	(209,850)	595	5,422	6,017	5,268	2,263	4,319	11,850	(24,288)	6,299	(17,989)
2154	City of Pendleton	(288,940)	819	52,556	53,375	7,254	3,115	23,512	33,881	(33,442)	1,459	(31,983)
2155	City of Corvallis	(953,890)	2,705	27,041	29,746	23,948	10,285	-	34,233	(110,403)	13,818	(96,585)
2157	City of Monmouth	(127,937)	363	-	363	3,212	1,379	12,358	16,949	(14,807)	(4,144)	(18,951)
2158	City of Milton-Freewater	(108,936)	309	6,824	7,133	2,735	1,175	1,540	5,450	(12,608)	(6,380)	(18,988)
2159	City of Baker City	(122,042)	346	-	346	3,064	1,316	9,444	13,824	(14,125)	(6,387)	(20,512)
2160	City of Hermiston	(287,564)	816	4,730	5,546	7,219	3,101	32,806	43,126	(33,282)	(28,368)	(61,650)
2161	City of Pilot Rock	(11,717)	33	8	41	294	126	1,167	1,587	(1,356)	(812)	(2,168)
2162	City of Clatskanie	(13,022)	37	333	370	327	140	708	1,175	(1,507)	(842)	(2,349)
2163	City of Milwaukie	(241,689)	685	-	685	6,068	2,606	7,387	16,061	(27,973)	(10,478)	(38,451)
2165	City of Cornelius	(102,869)	292	-	292	2,583	1,109	6,003	9,695	(11,906)	(9,081)	(20,987)
2166	City of Nyssa	(38,186)	108	-	108	959	412	7,621	8,992	(4,420)	(7,671)	(12,091)
2167	City of Athena	(12,977)	37	-	37	326	140	1,262	1,728	(1,502)	(1,899)	(3,401)
2168	City of Oakridge	(33,734)	96	438	534	847	364	3,426	4,637	(3,904)	(1,150)	(5,054)
2170	City of Madras	(56,612)	161	-	161	1,421	610	1,714	3,745	(6,552)	(575)	(7,127)
2172	City of Sandy	(80,996)	230	136	366	2,033	873	2,209	5,115	(9,374)	5,938	(3,436)
2174	City of Mt Angel	(30,870)	88	-	88	775	333	2,051	3,159	(3,573)	(3,579)	(7,152)
2175	City of Umatilla	(5,027)	14	24,703	24,717	126	54	606	786	(582)	19,951	19,369
2176	City of Scappoose	(77,017)	218	2,495	2,713	1,934	830	-	2,764	(8,914)	1,359	(7,555)
2177	City of Condon	(13,126)	37	-	37	330	142	1,470	1,942	(1,519)	(1,162)	(2,681)
2178	City of Boardman	(36,790)	104	647	751	924	397	2,177	3,498	(4,258)	(582)	(4,840)
2179	City of Estacada	(23,111)	66	5,459	5,525	580	249	-	829	(2,675)	1,830	(845)
2180	City of Enterprise	(19,435)	55	938	993	488	210	-	698	(2,249)	(844)	(3,093)
2181	City of Central Point	(170,750)	484	3,661	4,145	4,287	1,841	45	6,173	(19,763)	(12,595)	(32,358)
2182	City of Cascade Locks	(23,876)	68	2,818	2,886	599	257	1,017	1,873	(2,763)	(1,810)	(4,573)
2183	City of Myrtle Point	(2,349)	7	9,209	9,216	59	25	-	84	(272)	10,435	10,163
2184	City of Port Orford	(10,082)	29	737	766	253	109	-	362	(1,167)	883	(284)
2185	City of Wood Village	(11,870)	34	-	34	298	128	1,012	1,438	(1,374)	590	(784)
2186	City of Chiloquin	(6,223)	18	250	268	156	67	1,231	1,454	(720)	206	(514)
2187	City of Philomath	(68,840)	195	-	195	1,728	742	4,704	7,174	(7,968)	(7,881)	(15,849)
2188	City of Talent	(39,514)	112	-	112	992	426	3,332	4,750	(4,573)	(4,129)	(8,702)
2189	City of Willamina	(11,639)	33	2,529	2,562	292	125	826	1,243	(1,347)	698	(649)
2191	City of Huntington	-	-	-	-	-	-	-	-	-	264	264
2192	City of North Plains	(6,466)	18	475	493	162	70	1,021	1,253	(748)	1,631	883
2193	City of Heppner	-	-	-	-	-	-	-	-	-	16	16
2194	City of Cave Junction	(6,028)	17	160	177	151	65	82	298	(698)	1,202	504
2195	City of Metolius	-	-	-	-	-	-	-	-	-	315	315
2196	City of Hubbard	(45,904)	130	-	130	1,152	495	7,290	8,937	(5,313)	(7,300)	(12,613)
2197	City of Myrtle Creek	(332)	1	5,775	5,776	8	4	-	12	(38)	5,774	5,736
2198	City of Carlton	(20,692)	59	-	59	519	223	2,256	2,998	(2,395)	(4,481)	(6,876)
2199	City of Junction City	(84,759)	240	8,651	8,891	2,128	914	3,336	6,378	(9,810)	(6,947)	(16,757)
2200	City of Wallowa	(5,134)	15	285	300	129	55	38	222	(594)	168	(426)
2201	City of Coburg	(31,706)	90	-	90	796	342	3,691	4,829	(3,670)	(3,164)	(6,834)
2202	City of Dallas	(166,672)	473	-	473	4,184	1,797	11,938	17,919	(19,291)	(8,662)	(27,953)

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, 2023

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2203	City of Rockaway Beach	(17,513)	50	999	1,049	440	189	1,460	2,089	(2,027)	1,357	(670)
2204	City of Burns	(5,263)	15	1,663	1,678	132	57	-	189	(609)	2,128	1,519
2205	City of Elgin	(122)	-	542	542	3	1	174	178	(14)	2,049	2,035
2206	City of Weston	(5,376)	15	18	33	135	58	1,102	1,295	(622)	(633)	(1,255)
2207	City of Mill City	(6,903)	20	54	74	173	74	678	925	(799)	(299)	(1,098)
2208	City of Fairview	(25,962)	74	5,089	5,163	652	280	-	932	(3,005)	5,476	2,471
2209	City of Monroe	(558)	2	2,662	2,664	14	6	850	870	(65)	711	646
2210	City of Helix	(3,741)	11	-	11	94	40	954	1,088	(433)	(753)	(1,186)
2211	City of Jefferson	(20,570)	58	-	58	516	222	2,489	3,227	(2,381)	(2,519)	(4,900)
2212	Town of Lakeview	(2,572)	7	11,589	11,596	65	28	-	93	(298)	8,047	7,749
2213	City of Stanfield	(28,958)	82	-	82	727	312	3,406	4,445	(3,352)	(3,688)	(7,040)
2214	City of Yamhill	(6,578)	19	3,396	3,415	165	71	-	236	(761)	1,629	868
2215	City of Powers	-	-	-	-	-	-	-	-	-	144	144
2216	City of Brookings	(49,288)	140	-	140	1,237	531	3,284	5,052	(5,705)	(4,035)	(9,740)
2217	City of Sutherlin	(51,386)	146	10,195	10,341	1,290	554	1,192	3,036	(5,947)	3,441	(2,506)
2218	City of Prairie City	(11,495)	33	148	181	289	124	2,707	3,120	(1,330)	(1,728)	(3,058)
2219	City of Sheridan	(30,897)	88	-	88	776	333	2,139	3,248	(3,576)	(1,427)	(5,003)
2220	City of Garibaldi	-	-	1,964	1,964	-	-	-	-	-	1,948	1,948
2221	City of Sisters	(14,566)	41	957	998	366	157	400	923	(1,686)	(26)	(1,712)
2222	City of Jacksonville	(50,651)	144	-	144	1,272	546	4,531	6,349	(5,862)	(6,591)	(12,453)
2223	City of Cannon Beach	(78,852)	224	-	224	1,980	850	5,424	8,254	(9,126)	(10,869)	(19,995)
2224	City of Falls City	-	-	1,677	1,677	-	-	340	340	-	1,264	1,264
2225	City of Echo	(8,095)	23	42	65	203	87	1,587	1,877	(937)	69	(868)
2226	City of Hines	(6,814)	19	-	19	171	73	1,628	1,879	(789)	(1,320)	(2,109)
2228	City of Turner	(25,522)	72	-	72	641	275	1,381	2,297	(2,954)	(2,386)	(5,340)
2229	City of John Day	(1,953)	6	3,980	3,986	49	21	-	70	(226)	3,759	3,533
2231	City of Banks	(558)	2	781	783	14	6	-	20	(65)	1,545	1,480
2232	City of Joseph	-	-	-	-	-	-	-	-	-	503	503
2233	City of Lafayette	(23,774)	67	-	67	597	256	1,628	2,481	(2,752)	(2,658)	(5,410)
2234	City of Aumsville	(32,608)	92	-	92	819	352	1,092	2,263	(3,774)	(2,579)	(6,353)
2235	City of Amity	(724)	2	3,854	3,856	18	8	589	615	(84)	1,578	1,494
2236	City of Creswell	(32,954)	93	813	906	827	355	536	1,718	(3,814)	403	(3,411)
2237	City of Troutdale	(148,712)	422	-	422	3,733	1,603	13,104	18,440	(17,212)	(23,520)	(40,732)
2238	City of Warrenton	(49,418)	140	13,538	13,678	1,241	533	1,768	3,542	(5,720)	6,929	1,209
2240	City of Wilsonville	(315,528)	895	5,308	6,203	7,921	3,402	27,899	39,222	(36,519)	(7,454)	(43,973)
2241	City of Bay City	(16,898)	48	-	48	424	182	3,847	4,453	(1,956)	(4,783)	(6,739)
2242	City of Gaston	-	-	-	-	-	-	-	-	-	324	324
2244	City of Lakeside	(3,094)	9	1,322	1,331	78	33	242	353	(358)	848	490
2245	City of Dundee	(12,294)	35	3,903	3,938	309	133	-	442	(1,423)	3,350	1,927
2246	City of Merrill	(1,414)	4	465	469	36	15	258	309	(164)	1,498	1,334
2247	City of Malin	(7,495)	21	644	665	188	81	-	269	(868)	(193)	(1,061)
2248	City of Fossil	-	-	-	-	-	-	-	-	-	226	226
2249	City of Phoenix	(24,597)	70	-	70	618	265	3,140	4,023	(2,847)	(1,247)	(4,094)
2250	City of Gold Beach	(27,288)	77	7,074	7,151	685	294	1,137	2,116	(3,158)	4,335	1,177
2251	City of Rogue River	(19,983)	57	1,232	1,289	502	215	367	1,084	(2,313)	(637)	(2,950)
2252	City of Dayton	(11,351)	32	828	860	285	122	270	677	(1,314)	557	(757)
2253	Town of Butte Falls	(546)	2	188	190	14	6	131	151	(63)	(115)	(178)
2254	City of Shady Cove	-	-	-	-	-	-	-	-	-	324	324
2255	Town of Canyon City	-	-	120	120	-	-	34	34	-	204	204
2256	City of Jordan Valley	(5,809)	16	-	16	146	63	773	982	(672)	(1,017)	(1,689)
2257	City of Culver	(9,242)	26	-	26	232	100	924	1,256	(1,070)	(1,148)	(2,218)
2258	City of Adair Village	(837)	2	770	772	21	9	339	369	(97)	(87)	(184)
2260	City of Riddle	(10,601)	30	33	63	266	114	5	385	(1,227)	(77)	(1,304)
2261	City of Waldport	(24,214)	69	2,764	2,833	608	261	201	1,070	(2,802)	(115)	(2,917)
2262	City of Dufur	-	-	-	-	-	-	-	-	-	647	647
2263	City of La Grande	(44,484)	126	5,133	5,259	1,117	480	-	1,597	(5,149)	6,631	1,482
2264	City of Gervais	(27,454)	78	47	125	689	296	2,606	3,591	(3,178)	(4,824)	(8,002)
2265	City of Westfir	-	-	643	643	-	-	186	186	-	273	273
2266	City of Irrigon	(22,159)	63	1,034	1,097	556	239	-	795	(2,565)	(876)	(3,441)
2267	City of Independence	(93,874)	266	2,125	2,391	2,357	1,012	9,543	12,912	(10,865)	(139)	(11,004)

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, 2023

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2268	City of Harrisburg	(18,675)	53	-	53	469	201	1,801	2,471	(2,161)	(2,933)	(5,094)
2269	City of Durham	-	-	-	-	-	-	-	-	-	255	255
2270	City of Lyons	(4,446)	13	-	13	112	48	676	836	(515)	(889)	(1,404)
2271	City of Columbia City	(13,013)	37	-	37	327	140	2,084	2,551	(1,506)	(1,984)	(3,490)
2272	City of Aurora	-	-	-	-	-	-	-	-	-	575	575
2273	City of Silverton	(100,184)	284	1,706	1,990	2,515	1,080	5,210	8,805	(11,595)	(5,201)	(16,796)
2274	City of Gold Hill	-	-	-	-	-	-	-	-	-	670	670
2275	City of Toledo	(4,446)	13	67,501	67,514	112	48	17,254	17,414	(515)	22,548	22,033
2276	City of Newport	(6,049)	17	31,268	31,285	152	65	-	217	(700)	26,431	25,731
2278	City of Springfield	(982,308)	2,786	70,064	72,850	24,661	10,592	-	35,253	(113,692)	7,723	(105,969)
2279	City of Keizer	(191,512)	543	659	1,202	4,808	2,065	2,466	9,339	(22,166)	(6,924)	(29,090)
2280	City of Winston	(38,138)	108	-	108	957	411	5,958	7,326	(4,414)	(5,874)	(10,288)
2281	City of Manzanita	(15,010)	43	-	43	377	162	2,747	3,286	(1,737)	(1,296)	(3,033)
2282	City of Eagle Point	(14,552)	41	735	776	365	157	480	1,002	(1,684)	685	(999)
2283	City of Maupin	-	-	362	362	-	-	-	-	-	2,874	2,874
2284	City of Halsey	(510)	1	2,353	2,354	13	6	-	19	(59)	1,939	1,880
2285	City of Veneta	(2,357)	7	13,574	13,581	59	25	429	513	(273)	9,100	8,827
2286	City of Millersburg	(12,255)	35	-	35	308	132	1,450	1,890	(1,418)	(1,604)	(3,022)
2287	City of King City	(10,955)	31	1,431	1,462	275	118	-	393	(1,268)	82	(1,186)
2288	City of Tualatin	(212,242)	602	24,928	25,530	5,328	2,288	4,261	11,877	(24,565)	(9,503)	(34,068)
2290	City of Molalla	(167,814)	476	-	476	4,213	1,809	21,951	27,973	(19,423)	(25,613)	(45,036)
2291	City of Florence	(19,255)	55	41,368	41,423	483	208	4,182	4,873	(2,229)	21,141	18,912
2292	City of North Bend	(84,387)	239	28,306	28,545	2,119	910	-	3,029	(9,767)	27,492	17,725
2293	City of Lowell	-	-	-	-	-	-	-	-	-	-	-
2294	City of Depoe Bay	(9,211)	26	120	146	231	99	1,276	1,606	(1,066)	(273)	(1,339)
2295	City of Tigard	(25,136)	71	75,548	75,619	631	271	-	902	(2,909)	52,103	49,194
2296	City of Happy Valley	(135,646)	385	172	557	3,405	1,463	15,602	20,470	(15,700)	(16,491)	(32,191)
2297	City of Rainier	(33,330)	95	814	909	837	359	2,615	3,811	(3,858)	(721)	(4,579)
2298	City of Lincoln City	(205,457)	583	38,637	39,220	5,158	2,215	16,493	23,866	(23,779)	1,955	(21,824)
2299	City of Dunes City	(1,094)	3	686	689	27	12	351	390	(127)	(61)	(188)
2300	City of Yachats	(16,335)	46	747	793	410	176	4,666	5,252	(1,891)	(2,484)	(4,375)
2301	City of Moro	-	-	-	-	-	-	-	-	-	222	222
2302	City of Mt. Vernon	(6,141)	17	-	17	154	66	281	501	(711)	(491)	(1,202)
2303	City of Woodburn	(248,714)	705	5,153	5,858	6,244	2,682	12,600	21,526	(28,786)	(9,688)	(38,474)
2304	City of Gladstone	(112,006)	318	-	318	2,812	1,208	2,296	6,316	(12,964)	(2,019)	(14,983)
2305	City of Elkton	(5,170)	15	62	77	130	56	654	840	(598)	(684)	(1,282)
2306	City of Imbler	-	-	-	-	-	-	-	-	-	55	55
2307	City of Yoncalla	(4,234)	12	266	278	106	46	843	995	(490)	(35)	(525)
2308	City of North Powder	(284)	1	512	513	7	3	188	198	(33)	159	126
2309	City of Gearhart	(24,321)	69	2,651	2,720	611	262	-	873	(2,815)	6,686	3,871
2403	Central Coos Fire and Rescue	-	-	-	-	-	-	-	-	-	-	-
2501	Port of The Dalles	(2,346)	7	3,652	3,659	59	25	-	84	(271)	2,610	2,339
2507	Port of Astoria	(23,933)	68	126	194	601	258	2,816	3,675	(2,770)	170	(2,600)
2508	Multnomah Drainage	(66,899)	190	4,711	4,901	1,680	721	5,748	8,149	(7,743)	(4,629)	(12,372)
2510	Horsefly Irrigation District	-	-	-	-	-	-	-	-	-	172	172
2511	Grants Pass Irrigation District	-	-	5,228	5,228	-	-	1,517	1,517	-	1,675	1,675
2512	Port of Portland	(1,961,784)	5,564	123,235	128,799	49,251	21,153	45,282	115,686	(227,056)	35,277	(191,779)
2513	Port of Coos Bay	(9,825)	28	15,063	15,091	247	106	3,579	3,932	(1,137)	5,151	4,014
2515	Klamath County Fire District 1	(137,310)	389	4,984	5,373	3,447	1,481	18,203	23,131	(15,892)	(6,856)	(22,748)
2518	Clackamas County Housing Authority	(133,575)	379	4,181	4,560	3,353	1,440	16,091	20,884	(15,460)	(9,578)	(25,038)
2519	Home Forward	(508,268)	1,441	31,687	33,128	12,760	5,480	18,925	37,165	(58,827)	(31,829)	(90,656)
2521	League of Oregon Cities	(22,029)	62	9,853	9,915	553	238	3,722	4,513	(2,550)	6,611	4,061
2522	Lane Council of Governments	(198,554)	563	7,500	8,063	4,985	2,141	7,016	14,142	(22,981)	1,453	(21,528)
2526	Clatskanie PUD	(43,616)	124	13,600	13,724	1,095	470	4,055	5,620	(5,048)	(888)	(5,936)
2527	Deschutes Valley Water District	(79,105)	224	100	324	1,986	853	4,491	7,330	(9,156)	(4,853)	(14,009)
2528	Columbia River Fire & Rescue	(121,162)	344	10,889	11,233	3,042	1,306	-	4,348	(14,023)	10,108	(3,915)
2529	East Fork Irrigation District	(7,978)	23	1,343	1,366	200	86	-	286	(923)	1,210	287
2531	Oregon School Boards Association	(90,095)	256	2,223	2,479	2,262	971	7,717	10,950	(10,428)	1,606	(8,822)
2533	Owyhee Irrigation District	(6,025)	17	6,915	6,932	151	65	-	216	(697)	4,304	3,607
2536	Valley View Cemetery	(913)	3	9	12	23	10	89	122	(106)	9	(97)

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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, 2023

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2538	Clackamas Vector Control	-	-	-	-	-	-	-	-	-	693	693
2540	West Extension Irrigation District	(7,574)	21	3,217	3,238	190	82	1,491	1,763	(877)	199	(678)
2541	Jackson County Vector Control District	-	-	-	-	-	-	-	-	-	932	932
2542	Rainbow Water District	(16,092)	46	70	116	404	174	1,687	2,265	(1,862)	(219)	(2,081)
2545	Council of Governments	(43,863)	124	18,937	19,061	1,101	473	-	1,574	(5,077)	28,213	23,136
2549	Rogue River Fire District	(41,317)	117	2,848	2,965	1,037	445	-	1,482	(4,782)	1,726	(3,056)
2550	Nyssa Road Assessment District 2	(7,737)	22	59	81	194	83	1,054	1,331	(895)	(768)	(1,663)
2551	Sandy Fire Department	(43,611)	124	6,365	6,489	1,095	470	-	1,565	(5,048)	736	(4,312)
2552	Winston-Dillard Fire District	(41,521)	118	38	156	1,042	448	5,132	6,622	(4,806)	(4,374)	(9,180)
2553	Tangent Rural Fire Protection District	(9,887)	28	-	28	248	107	3,007	3,362	(1,144)	(2,652)	(3,796)
2555	Monroe Fire Department	(709)	2	2,288	2,290	18	8	-	26	(82)	1,733	1,651
2556	Jackson County Fire District 5	(121,172)	344	-	344	3,042	1,307	12,415	16,764	(14,024)	(18,179)	(32,203)
2557	Estacada Fire Department	(29,920)	85	-	85	751	323	8,244	9,318	(3,463)	(7,260)	(10,723)
2559	Keizer Fire Department	(45,025)	128	2,373	2,501	1,130	485	369	1,984	(5,211)	3,852	(1,359)
2561	Jefferson Rural Fire Protection District	(2,411)	7	11,691	11,698	61	26	2,294	2,381	(279)	5,397	5,118
2562	WyEast Fire District	(6,037)	17	78	95	152	65	1,128	1,345	(699)	(1,096)	(1,795)
2563	Central Oregon Irrigation District	(34,299)	97	582	679	861	370	2,193	3,424	(3,970)	10,887	6,917
2564	Illinois Valley Fire District	(8,367)	24	28	52	210	90	567	867	(968)	(325)	(1,293)
2567	Charleston Rural Fire Protection District	(34,835)	99	614	713	875	376	12,618	13,869	(4,032)	(9,094)	(13,126)
2568	Molalla Rural Fire Protection District 73	(64,895)	184	1,970	2,154	1,629	700	2,354	4,683	(7,511)	(3,632)	(11,143)
2569	Central Oregon Intergovernmental Council	(71,473)	203	35,245	35,448	1,794	771	11,834	14,399	(8,272)	949	(7,323)
2570	Port of St Helens	(4,359)	12	-	12	109	47	1,782	1,938	(604)	1,106	602
2571	Crystal Springs Water District	(13,905)	39	80	119	349	150	1,450	1,949	(1,609)	(1,379)	(2,988)
2572	Local Government Personnel Institute	-	-	-	-	-	-	-	-	-	-	-
2575	Jefferson County Rural Fire Protection District 1	(2,155)	6	6,111	6,117	54	23	33	110	(249)	6,190	5,941
2576	Depoe Bay Rural Fire Protection District	-	-	-	-	-	-	-	-	-	3,084	3,084
2579	La Pine Rural Fire Protection District	(53,659)	152	15,070	15,222	1,347	579	1,023	2,949	(6,210)	8,957	2,747
2580	Marion County Fire District 1	(202,736)	575	6,247	6,822	5,090	2,186	3,935	11,211	(23,465)	(16,527)	(39,992)
2581	Port of Umatilla	(17,588)	50	97	147	442	190	1,895	2,527	(2,036)	(2,109)	(4,145)
2582	Talent Irrigation District	(24,244)	69	3,028	3,097	609	261	-	870	(2,806)	2,739	(67)
2585	Rogue River Valley Irrigation District	(17,605)	50	-	50	442	190	2,581	3,213	(2,038)	(2,559)	(4,597)
2587	Tualatin Valley Irrigation District	(546)	2	3,221	3,223	14	6	249	269	(63)	1,494	1,431
2588	Clatskanie Rural Fire Protection District	(35,169)	100	466	566	883	379	6,332	7,594	(4,070)	(2,858)	(6,928)
2589	West Slope Water District	(14,080)	40	908	948	353	152	617	1,122	(1,630)	(320)	(1,950)
2590	Redmond Fire & Rescue	(182,094)	516	16,209	16,725	4,572	1,963	-	6,535	(21,076)	6,029	(15,047)
2592	Medford Irrigation District	(17,432)	49	-	49	438	188	3,615	4,241	(2,018)	(3,403)	(5,421)
2594	Metro	(1,732,202)	4,913	66,812	71,725	43,487	18,677	65,224	127,388	(200,484)	(92,712)	(293,196)
2595	Canby Fire District	(81,799)	232	-	232	2,054	882	7,254	10,190	(9,467)	(9,289)	(18,756)
2596	Bend Parks & Recreation	(120,674)	342	20,306	20,648	3,030	1,301	-	4,331	(13,967)	27,623	13,656
2597	Mapleton Water District	-	-	671	671	-	-	-	-	-	976	976
2598	Marion County Housing Authority	(14,303)	41	244	285	359	154	1,948	2,461	(1,655)	22	(1,633)
2599	South Suburban Sanitary District	(15,727)	45	757	802	395	170	852	1,417	(1,820)	348	(1,472)
2600	Winston-Dillard Water District	(7,677)	22	819	841	193	83	-	276	(889)	899	10
2601	Baker Valley Irrigation District	(6,115)	17	95	112	154	66	1,215	1,435	(708)	(1,044)	(1,752)
2602	Aumsville Rural Fire Protection District	(594)	2	3,576	3,578	15	6	1,121	1,142	(69)	1,331	1,262
2603	Corbett Water District	-	-	1,560	1,560	-	-	452	452	-	964	964
2604	Netarts-Oceanside Sanitary District	(17,513)	50	104	154	440	189	1,831	2,460	(2,027)	(1,353)	(3,380)
2605	Scio Fire District	(7,658)	22	4,205	4,227	192	83	1,262	1,537	(886)	590	(296)
2606	West Valley Housing Authority	(38,228)	108	1,901	2,009	960	412	4,600	5,972	(4,425)	611	(3,814)
2607	Hoodland Fire District 74	(31,611)	90	-	90	794	341	4,097	5,232	(3,659)	1,095	(2,564)
2608	Gaston Rural Fire Protection District	-	-	433	433	-	-	126	126	-	478	478
2610	Turner Fire District	(395)	1	6,546	6,547	10	4	1,695	1,709	(46)	3,128	3,082
2612	Community Services Consortium	(124,216)	352	17,652	18,004	3,118	1,339	9,167	13,624	(14,377)	(7,081)	(21,458)
2613	Polk Soil & Water Conservation District	(373)	1	408	409	9	4	171	184	(43)	620	577
2617	Clean Water Services	(912,777)	2,589	10,922	13,511	22,916	9,842	3,134	35,892	(105,644)	(73,641)	(179,285)
2618	Estacada Cemetery District	(2,419)	7	88	95	61	26	1,156	1,243	(280)	(611)	(891)
2620	Jackson County Fire District 4	(7,560)	21	-	21	190	82	2,106	2,378	(875)	(2,089)	(2,964)
2623	Evans Valley Fire District 6	-	-	-	-	-	-	-	-	-	278	278
2624	Klamath Vector Control	-	-	-	-	-	-	-	-	-	251	251
2625	Port of Newport	(16,383)	46	12,950	12,996	411	177	2,462	3,050	(1,896)	4,352	2,456

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, 2023

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2626	Tillamook Peoples Utility District	(276,933)	785	10,655	11,440	6,952	2,986	9,356	19,294	(32,052)	(6,965)	(39,017)
2628	McKenzie Fire and Rescue	(17,055)	48	32	80	428	184	2,705	3,317	(1,974)	(1,112)	(3,086)
2630	Sheridan Fire District	(16,586)	47	-	47	416	179	6,398	6,993	(1,920)	(4,183)	(6,103)
2631	Arch Cape Water-Sanitary District	(6,828)	19	101	120	171	74	448	693	(790)	(569)	(1,359)
2633	Port of Cascade Locks	(11,110)	32	3,678	3,710	279	120	1,802	2,201	(1,286)	153	(1,133)
2637	Northeast Oregon Housing Authority	-	-	2,536	2,536	-	-	535	535	-	2,864	2,864
2638	North Douglas County Fire and EMS	(13,308)	38	906	944	334	143	351	828	(1,540)	(172)	(1,712)
2641	Suburban East Salem Water District	(20,820)	59	167	226	523	224	1,789	2,536	(2,410)	(1,787)	(4,197)
2642	Dexter Rural Fire Protection District	(3,623)	10	-	10	91	39	1,731	1,861	(419)	(1,098)	(1,517)
2643	Sweet Home Cemetery	(4,510)	13	61	74	113	49	484	646	(522)	(277)	(799)
2644	Lakeside Water District	(9,291)	26	5	31	233	100	677	1,010	(1,075)	(168)	(1,243)
2645	Chiloquin Agency Lake Rural Fire Protection District	(3,811)	11	817	828	96	41	171	308	(441)	121	(320)
2646	Keno Rural Fire Protection District	(16,778)	48	-	48	421	181	3,079	3,681	(1,942)	(4,853)	(6,795)
2647	Crooked River Ranch Rural Fire Protection District	(2,090)	6	-	6	52	23	934	1,009	(242)	(58)	(300)
2648	Black Butte Ranch Rural Fire Protection District	(8,119)	23	11,486	11,509	204	88	4,460	4,752	(940)	1,715	775
2649	Colton Fire Department	(8,300)	24	310	334	208	89	3,594	3,891	(961)	(1,153)	(2,114)
2651	Imbler Rural Fire Protection District	-	-	40	40	-	-	-	-	-	143	143
2652	The Oregon Consortium	-	-	-	-	-	-	-	-	-	-	-
2653	Umatilla Fire Department	-	-	2,459	2,459	-	-	51	51	-	1,801	1,801
2657	Mid-Willamette Valley Senior Service Agency	(240,477)	682	1,247	1,929	6,037	2,593	22,622	31,252	(27,833)	4,841	(22,992)
2659	Silverton Fire District	(33,645)	95	855	950	845	363	3,264	4,472	(3,894)	(1,892)	(5,786)
2660	Tualatin Valley Fire & Rescue	(2,511,783)	7,123	-	7,123	63,059	27,083	81,465	171,607	(290,713)	(278,446)	(569,159)
2663	Metropolitan Area Communications Commission	-	-	3,958	3,958	-	-	1,148	1,148	-	1,916	1,916
2664	Applegate Valley Rural Fire Protection District 9	(1,125)	3	6,986	6,986	28	12	125	165	(130)	4,110	3,980
2669	Roseburg Urban Sanitary Authority	(36,215)	103	1,501	1,604	909	390	-	1,299	(4,192)	468	(3,724)
2671	Columbia 911 Communications District	(65,262)	185	1,015	1,200	1,638	704	15,517	17,859	(17,553)	(11,167)	(18,720)
2672	Rockwood Water PUD	(67,113)	190	-	190	1,685	724	9,464	11,873	(7,768)	(9,730)	(17,498)
2673	Port Orford Library	(3,414)	10	36	46	86	37	254	377	(395)	(189)	(584)
2674	Nestucca Rural Fire District	(4,290)	12	1,010	1,022	108	46	-	154	(497)	1,074	577
2676	Woodburn Fire District	(64,322)	182	17,421	17,603	1,615	694	581	2,890	(7,445)	19,022	11,577
2678	Central Oregon Regional Housing Authority	(13,041)	37	9,283	9,320	327	141	3,071	3,539	(1,509)	1,257	(252)
2679	Columbia River Public Utility District	(101,253)	287	12,847	13,134	2,542	1,092	2,643	6,277	(11,719)	320	(11,399)
2681	Cloverdale Rural Fire Protection District	(14,318)	41	-	41	359	154	2,359	2,872	(1,657)	(2,347)	(4,004)
2684	Parkdale Fire District	(9,861)	28	-	28	248	106	1,001	1,355	(1,141)	(1,500)	(2,641)
2685	Oregon Community College Association	(4,818)	14	3,305	3,319	121	52	-	173	(558)	3,699	3,141
2686	Weston Cemetery	-	-	-	-	-	-	-	-	-	59	59
2687	Columbia Drainage Vector Control District	(8,456)	24	130	154	212	91	1,292	1,595	(979)	(176)	(1,155)
2688	Polk County Fire District 1	(39,093)	111	4,954	5,065	981	422	-	1,403	(4,525)	2,814	(1,711)
2689	Redmond Area Park & Recreation District	-	-	8,425	8,425	-	-	926	926	-	6,248	6,248
2692	Siuslaw Public Library	(15,183)	43	166	209	381	164	2,002	2,547	(1,757)	(1,229)	(2,986)
2693	City-County Insurance Services	(187,814)	533	-	533	4,715	2,025	7,563	14,303	(21,738)	(1,869)	(23,607)
2694	Philomath Fire Department	-	-	1,587	1,587	-	-	461	461	-	1,421	1,421
2695	Washington County Consolidated Communications Agency	(170,413)	483	10,125	10,608	4,278	1,837	3,911	10,026	(19,724)	(3,740)	(23,464)
2696	Stayton Fire District	(32,450)	92	96	188	815	350	248	1,413	(3,756)	(1,671)	(5,427)
2698	Halsey Shedd Rural Fire Protection District	(2,455)	7	19	26	62	26	402	490	(284)	(110)	(394)
2699	Chetco Library Board	(5,915)	17	59	76	149	64	696	909	(685)	(432)	(1,117)
2700	Lowell Rural Fire Protection District	(1,272)	4	13	17	32	14	194	240	(147)	68	(79)
2701	Sisters-Camp Sherman Rural Fire Protection District	(54,305)	154	-	154	1,363	586	4,517	6,466	(6,285)	(8,705)	(14,990)
2702	Banks Fire District 13	(5,427)	15	226	241	136	59	677	872	(628)	470	(158)
2704	Clatsop County 4-H District	-	-	2,394	2,394	-	-	694	694	-	451	451
2705	Lebanon Fire District	(106,796)	303	798	1,101	2,681	1,152	1,595	5,428	(12,361)	(9,247)	(21,608)
2707	Clatskanie Library	-	-	220	220	-	-	-	-	-	616	616
2709	Scappoose Public Library	-	-	-	-	-	-	-	-	-	428	428
2710	Klamath County Emergency Communications District	(21,086)	60	9,610	9,670	529	227	2,899	3,655	(2,440)	813	(1,627)
2713	Port of Tillamook Bay	(14,662)	42	7,403	7,445	368	158	2,618	3,144	(1,697)	(537)	(2,234)
2714	Winchester Bay Sanitary District	(6,264)	18	65	83	157	68	474	699	(725)	(351)	(1,076)
2715	Jackson County Fire District 3	(327,944)	930	7,748	8,678	8,233	3,536	43,969	55,738	(37,956)	(35,796)	(73,752)
2716	Neskowin Water District	(36)	-	5	5	1	-	7	8	(4)	510	506
2717	Ice Fountain Water District	(12,883)	37	558	595	323	139	1,411	1,873	(1,491)	(1,160)	(2,651)
2718	Curry Library	-	-	-	-	-	-	-	-	-	1,044	1,044

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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, 2023

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2721	Klamath Housing Authority	(17,037)	48	152	200	428	184	2,967	3,579	(1,972)	(1,504)	(3,476)
2722	Tillamook 9-1-1	(757)	2	4,964	4,966	19	8	-	27	(88)	4,888	4,800
2724	Nehalem Bay Wastewater Agency	(10,694)	30	-	30	268	115	2,041	2,424	(1,238)	(2,015)	(3,253)
2725	West Valley Fire District	-	-	-	-	-	-	-	-	-	5,869	5,869
2726	Yamhill Communications Agency	(13,099)	37	1,802	1,839	329	141	-	470	(1,516)	1,570	54
2728	Baker County Library District	(12,142)	34	1,996	2,030	305	131	1,746	2,182	(1,405)	(2,028)	(3,433)
2729	Douglas County Fire District 2	(84,848)	241	8,849	9,090	2,130	915	-	3,045	(9,820)	16,282	6,462
2731	Canby Utility Board	(27,367)	78	1,620	1,698	687	295	3,481	4,463	(3,167)	606	(2,561)
2732	Umatilla County Special Library District	(385)	1	3,060	3,061	10	4	400	414	(45)	1,572	1,527
2733	Wiard Memorial Park District	-	-	-	-	-	-	-	-	-	-	-
2734	Seal Rock Water District	(19,666)	56	-	56	494	212	368	1,074	(2,276)	(1,410)	(3,686)
2739	Scappoose Rural Fire Protection District	(83,233)	236	1,537	1,773	2,090	897	10,449	13,436	(9,633)	(6,541)	(16,174)
2740	Neskowin Regional Sanitary Authority	-	-	-	-	-	-	-	-	-	340	340
2741	Port of Garibaldi	-	-	8,389	8,389	-	-	-	-	-	14,863	14,863
2742	Amity Fire District	(3,568)	10	-	10	90	38	1,342	1,470	(413)	284	(129)
2743	Douglas Soil & Water Conservation District	-	-	1,101	1,101	-	-	-	-	-	3,027	3,027
2745	Clackamas County Fire District	(709,797)	2,013	14,972	16,985	17,820	7,653	23,528	49,001	(82,152)	(10,238)	(92,390)
2747	Salem Housing Authority	(78,931)	224	-	224	1,982	851	5,894	8,727	(9,135)	(5,654)	(14,789)
2749	Black Butte Ranch Police	(31,418)	89	22	111	789	339	2,779	3,907	(3,636)	(4,509)	(8,145)
2752	Mist-Birkenfeld Rural Fire Protection District	-	-	1,797	1,797	-	-	-	-	-	1,616	1,616
2753	Linn-Benton Housing Authority	(75,383)	214	1,060	1,274	1,893	813	7,002	9,708	(8,725)	(6,730)	(15,455)
2757	City of Stayton	(34,246)	97	1,229	1,326	860	369	390	1,619	(3,964)	(684)	(4,648)
2758	Mohawk Valley Rural Fire District	-	-	-	-	-	-	-	-	-	437	437
2760	Knappa Svensen Burnside Rural Fire Protection District	(6,485)	18	793	811	163	70	202	435	(751)	(280)	(1,031)
2761	Clackamas River Water	(110,720)	314	1,148	1,462	2,780	1,194	1,314	5,288	(12,815)	(992)	(13,807)
2763	Junction City Fire Department	(5,602)	16	2,928	2,944	141	60	1,111	1,312	(648)	(99)	(747)
2765	Green Sanitary	-	-	3,938	3,938	-	-	-	-	-	5,303	5,303
2766	Southwest Lincoln County Water District	(2,447)	7	4,680	4,687	61	26	-	87	(283)	3,621	3,338
2767	Springfield Utility Board	-	-	-	-	-	-	-	-	-	-	-
2768	Lake County Library District	-	-	1,454	1,454	-	-	423	423	-	1,558	1,558
2771	Harbor Water PUD	-	-	3,984	3,984	-	-	73	73	-	2,918	2,918
2772	Umatilla County Soil & Water District	-	-	-	-	-	-	-	-	-	-	-
2773	Housing Authority of Jackson County	(105,783)	300	1,049	1,349	2,656	1,141	6,828	10,625	(12,243)	(10,884)	(23,127)
2774	Oregon Trail Library District	(594)	2	-	2	15	6	234	255	(69)	128	59
2776	Rainier Cemetery District	-	-	-	-	-	-	-	-	-	130	130
2777	City of Newberg	(184,950)	525	5,285	5,810	4,643	1,994	15,536	22,173	(21,406)	(401)	(21,807)
2778	Mulino Water District 23	(7,624)	22	99	121	191	82	987	1,260	(882)	(986)	(1,868)
2779	Brownsville Rural Fire Protection District	(6,377)	18	1,440	1,458	160	69	514	743	(738)	31	(707)
2780	Nehalem Bay Health District	-	-	-	-	-	-	-	-	-	204	204
2781	North Bend Coos-Curry Housing Authority	-	-	4,539	4,539	-	-	1,318	1,318	-	857	857
2783	Tillamook Fire District	(11,288)	32	620	652	283	122	-	405	(1,306)	114	(1,192)
2784	Eisenschmidt Pool	(14,338)	41	-	41	360	155	1,382	1,897	(1,660)	(1,624)	(3,284)
2785	Fern Ridge Community Library	(940)	3	2,415	2,418	24	10	483	517	(109)	668	559
2786	Seal Rock Rural Fire Protection District	-	-	241	241	-	-	70	70	-	512	512
2788	Port of Hood River	(44,568)	126	192	318	1,119	481	1,022	2,622	(5,158)	(4,638)	(9,796)
2789	Farmers Irrigation District	(14,571)	41	76	117	366	157	1,829	2,352	(1,686)	(1,307)	(2,993)
2790	Silver Falls Library District	(16,037)	45	203	248	403	173	1,662	2,238	(1,856)	(639)	(2,495)
2792	North Wasco County Parks And Recreation District	(12,912)	37	942	979	324	139	3,425	3,888	(1,494)	(1,346)	(2,840)
2793	North Lincoln Fire & Rescue District 1	(35,309)	100	-	100	886	381	5,533	6,800	(4,087)	(3,520)	(7,607)
2796	West Side Rural Fire Protection District	(12,248)	35	179	214	307	132	1,165	1,604	(1,418)	(1,628)	(3,046)
2797	Vernonia Fire	(2,914)	8	6	14	73	31	391	495	(337)	(148)	(485)
2798	Fairview Water District	-	-	380	380	-	-	110	110	-	305	305
2799	Sublimity Fire District	(4,376)	12	443	455	110	47	484	641	(506)	89	(417)
2801	Coburg Rural Fire Protection District	(863)	2	4,365	4,367	22	9	-	31	(100)	2,919	2,819
2802	Rural Road Assessment District 3	-	-	34	34	-	-	-	-	-	474	474
2803	Southwestern Polk County Rural Fire Protection District	(22,745)	65	-	65	571	245	10,868	11,684	(2,632)	(8,360)	(10,992)
2804	Aurora Rural Fire Protection District	(12,298)	35	400	435	309	133	712	1,154	(1,423)	(1,821)	(3,244)
2806	Multnomah County Rural Fire Protection District 14	-	-	-	-	-	-	-	-	-	65	65
2809	Juntura Road District 4	-	-	-	-	-	-	-	-	-	593	593
2810	Sutherlin Water Control District	-	-	-	-	-	-	-	-	-	223	223

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, 2023

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2811	Mid-Columbia Center For Living	(40,665)	115	1,111	1,226	1,021	438	3,862	5,321	(4,707)	13,542	8,835
2814	The Job Council	-	-	5,577	5,577	-	-	1,618	1,618	-	1,053	1,053
2816	Odell Sanitary District	(6,386)	18	-	18	160	69	512	741	(739)	403	(336)
2817	Wickiup Water District	-	-	3,289	3,289	-	-	955	955	-	621	621
2818	Netarts Water District	(5,008)	14	30	44	126	54	135	315	(580)	207	(373)
2819	Harrisburg Fire and Rescue	(282)	1	942	943	7	3	119	129	(33)	731	698
2820	Central Oregon Coast Fire & Rescue District	-	-	8	8	-	-	-	-	-	699	699
2821	Tillamook County Soil And Water Conservation District	(11,430)	32	-	32	287	123	1,359	1,769	(1,323)	(513)	(1,836)
2822	Deschutes County Rural Fire Protection District 2	(11,841)	34	-	34	297	128	2,446	2,871	(1,370)	(3,499)	(4,869)
2823	Lyons Fire District	(3,241)	9	-	9	81	35	1,225	1,341	(375)	(794)	(1,169)
2824	Glide Fire Department	(902)	3	58	61	23	10	150	183	(104)	171	67
2825	Northern Oregon Corrections	(7,369)	21	49,049	49,070	185	79	-	264	(853)	41,396	40,543
2826	Wasco County Soil-Water Conservation District	(21,714)	62	-	62	545	234	1,128	1,907	(2,513)	(2,376)	(4,889)
2828	Deschutes Public Library District	(155,982)	442	1,960	2,402	3,916	1,682	12,246	17,844	(18,053)	(6,176)	(24,229)
2829	Hubbard Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-
2830	Netarts-Oceanside Rural Fire Protection District	-	-	1,007	1,007	-	-	-	-	-	1,572	1,572
2833	Boardman Rural Fire Protection District	-	-	-	-	-	-	-	-	-	472	472
2834	Crescent Rural Fire Protection District	(4,409)	13	1,537	1,550	111	48	1,057	1,216	(510)	(933)	(1,443)
2835	North Clackamas County Water Commission	-	-	-	-	-	-	-	-	-	925	925
2837	NORCOM	(29,985)	85	2,455	2,540	753	323	-	1,076	(3,470)	3,190	(280)
2838	High Desert Parks & Recreation District	-	-	2,130	2,130	-	-	612	612	-	699	699
2839	North Morrow Vector Control District	(16,068)	46	155	201	403	173	1,781	2,357	(1,860)	(2,084)	(3,944)
2840	Cannon Beach Rural Fire Protection District	(11,152)	32	-	32	280	120	1,200	1,600	(1,291)	(1,565)	(2,856)
2841	Jefferson County Soil & Water Conservation District	(10,455)	30	211	241	262	113	2,313	2,688	(1,210)	(1,854)	(3,064)
2842	Tualatin Valley Water District	(368,208)	1,044	4,043	5,087	9,244	3,970	19,386	32,600	(42,616)	(29,845)	(72,461)
2843	Yachats Rural Fire Protection District	(2,166)	6	3,143	3,149	54	23	-	77	(251)	3,209	2,958
2844	Crook County Rural Fire Protection District 1	(68,071)	193	-	193	1,709	734	12,036	14,479	(7,879)	(9,153)	(17,032)
2845	Sunrise Water Authority	(27,410)	78	3,268	3,346	688	296	442	1,426	(3,172)	(982)	(4,154)
2846	Jefferson County Library District	(770)	2	299	301	19	8	103	130	(89)	421	332
2847	Sweet Home Fire and Ambulance District	(43,781)	124	933	1,057	1,099	472	6,417	7,988	(5,067)	(3,545)	(8,612)
2849	Lebanon Aquatic District	-	-	1,231	1,231	-	-	-	-	-	1,647	1,647
2850	Lake County 4-H & Extension Service	-	-	-	-	-	-	-	-	-	-	-
2851	East Umatilla County Rural Fire Protection District	-	-	-	-	-	-	-	-	-	123	123
2852	Ochoco Irrigation District	(11,978)	34	-	34	301	129	1,049	1,479	(1,386)	(1,756)	(3,142)
2853	Mill City Rural Fire Protection District	(4,801)	14	43	57	121	52	-	173	(556)	(222)	(778)
2855	Harney Hospital	(52,363)	149	92,210	92,359	1,315	565	23,129	25,009	(6,060)	32,935	26,875
2857	Sunriver Service District	(59,691)	169	14,526	14,695	1,499	644	3,849	5,992	(6,909)	1,705	(5,204)
2858	Nesika Beach-Ophir Water District	-	-	184	184	-	-	-	-	-	492	492
2859	South Lane County Fire and Rescue	(53,404)	151	470	621	1,341	576	6,800	8,717	(6,181)	(2,389)	(8,570)
2860	Coos County Airport District	(22,740)	64	-	64	571	245	2,565	3,381	(2,632)	(3,522)	(6,154)
2861	Mt Angel Fire District	(4,765)	14	75	89	120	51	355	526	(551)	(310)	(861)
2864	Tri-City Water and Sanitary Authority	-	-	-	-	-	-	-	-	-	1,206	1,206
2865	Tri-County Cooperative Weed Management Area	-	-	882	882	-	-	256	256	-	590	590
2867	West Multnomah Soil And Water Conservation District	(16,312)	46	-	46	410	176	235	821	(1,888)	(656)	(2,544)
2869	Nehalem Bay Fire & Rescue	-	-	-	-	-	-	-	-	-	835	835
2870	Clackamas River Water Providers	(10,848)	31	110	141	272	117	1,209	1,598	(1,255)	(1,078)	(2,333)
2873	Mosier Fire District	(681)	2	2,091	2,093	17	7	-	24	(79)	1,138	1,059
2874	Umatilla-Morrow Radio and Data District	(19,252)	55	87	142	483	208	924	1,615	(2,228)	(2,178)	(4,406)
2876	Oregon Municipal Electric Utilities Association	-	-	-	-	-	-	-	-	-	321	321
2877	Mid-Columbia Fire and Rescue V1-801	(5,203)	15	5,598	5,613	131	56	2,347	2,534	(602)	5,339	4,737
2878	Yamhill Fire Protection District	(1,171)	3	-	3	29	13	381	423	(136)	(166)	(302)
2879	LaGrande Rural Fire Protection District	-	-	43,527	43,527	-	-	12,632	12,632	-	8,417	8,417
2880	Oregon Health & Science University	(10,575,873)	29,993	728,765	758,758	265,510	114,033	189,124	568,667	(1,224,048)	(225,825)	(1,449,873)
2881	Lake Chinook Fire and Rescue District	-	-	942	942	-	-	273	273	-	286	286
2883	Lane Fire Authority	(101,860)	289	1,856	2,145	2,557	1,098	15,007	18,662	(11,789)	(12,769)	(24,558)
2884	North Central Public Health District	(5,751)	16	2,683	2,699	144	62	-	206	(666)	3,413	2,747
2885	Siletz Rural Fire Protection District	-	-	-	-	-	-	-	-	-	508	508
2886	Idanha-Detroit Rural Fire Protection District	(3,066)	9	-	9	77	33	1,174	1,284	(355)	(1,051)	(1,406)
2887	Umatilla County Fire District #1	(92,033)	261	-	261	2,311	992	4,595	7,898	(10,652)	(732)	(11,384)
2888	Oak Lodge Water Services District	(56,695)	161	2,494	2,655	1,423	611	561	2,595	(6,562)	6,354	(208)

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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, 2023

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)	
2889	Mid-valley Behavioral Care Network	-	-	321	321	-	-	-	-	-	-	2,803	2,803
2890	Central Cascades Fire & EMS	-	-	-	-	-	-	-	-	-	-	-	-
2891	Grant County Emergency Communications Agency	(1,226)	3	1,892	1,895	31	13	-	44	(142)	1,618	1,476	1,476
2892	Lake Health District	-	-	-	-	-	-	-	-	-	1,265	1,265	1,265
2893	Pleasant Hill Goshen Fire & Rescue	-	-	6,705	6,705	-	-	-	-	-	8,255	8,255	8,255
2894	Greater Toledo Pool Recreation District	-	-	-	-	-	-	-	-	-	-	-	-
2895	Western Lane Fire and EMS Authority	(64,587)	183	-	183	1,621	696	4,100	6,417	(7,475)	(3,201)	(10,676)	(10,676)
2899	New Carlton Fire District	(2,815)	8	-	8	71	30	1,345	1,446	(326)	(1,034)	(1,360)	(1,360)
2900	Clatsop Community College	(190,201)	539	-	539	4,775	2,051	11,893	18,719	(22,014)	(3,319)	(25,333)	(25,333)
2901	Blue Mountain Community College	(279,984)	794	-	794	7,029	3,019	4,948	14,996	(32,405)	20,433	(11,972)	(11,972)
2902	Treasure Valley Community College	(317,519)	900	12,416	13,316	7,971	3,424	71,466	82,861	(36,750)	(32,342)	(69,092)	(69,092)
2903	Umpqua Community College	(178,386)	506	-	506	4,478	1,923	4,069	10,470	(20,646)	12,494	(8,152)	(8,152)
2904	Lane Community College	(1,945,505)	5,517	29,794	35,311	48,842	20,977	194,995	264,814	(225,172)	(173,970)	(399,142)	(399,142)
2905	Mt Hood Community College	(1,090,599)	3,093	98,388	101,481	27,380	11,759	141,875	181,014	(126,226)	216,827	90,601	90,601
2906	Klamath Community College	(49,316)	140	32,789	32,929	1,238	532	16,355	18,125	(5,708)	30,600	24,892	24,892
2908	Clackamas Community College	(750,714)	2,129	55,412	57,541	18,847	8,094	49,596	76,537	(86,887)	63,846	(23,041)	(23,041)
2910	Linn-Benton Community College	(763,138)	2,164	67,315	69,479	19,159	8,228	33,621	61,008	(88,325)	7,330	(80,995)	(80,995)
2918	Portland Community College	(2,886,803)	8,187	175,965	184,152	72,474	31,126	-	103,600	(334,118)	26,317	(307,801)	(307,801)
2919	Chemeketa Community College	(2,351,146)	6,668	4,398	11,066	59,026	25,351	412,322	496,699	(272,121)	(286,524)	(558,645)	(558,645)
2922	Rogue Community College	(567,262)	1,609	13,742	15,351	14,241	6,116	39,646	60,003	(65,655)	8,255	(57,400)	(57,400)
2995	Oregon Coast Community College	(16,855)	48	-	48	423	182	8,054	8,659	(1,951)	17,466	15,515	15,515
2996	Columbia Gorge Community College	(105,969)	301	2,372	2,673	2,660	1,143	17,200	21,003	(12,265)	2,024	(10,241)	(10,241)
2997	Tillamook Bay Community College	-	-	14,399	14,399	-	-	-	-	-	9,658	9,658	9,658
2998	Southwestern Community College	(173,549)	492	14,849	15,341	4,357	1,871	-	6,228	(20,087)	33,016	12,929	12,929
2999	Central Oregon Community College	(534,152)	1,515	6,974	8,489	13,410	5,759	77,962	97,131	(61,823)	(28,651)	(90,474)	(90,474)
3003	Baker School District 5J	(407,676)	1,156	-	1,156	10,235	4,396	26,327	40,958	(47,184)	10,952	(36,232)	(36,232)
3008	Huntington School District 16J	(21,887)	62	-	62	549	236	4,618	5,403	(2,533)	(5,099)	(7,632)	(7,632)
3016	Burnt River High School	(13,732)	39	-	39	345	148	1,901	2,394	(1,589)	(2,951)	(4,540)	(4,540)
3027	Pine-Eagle School District 61	(32,996)	94	2,355	2,449	828	356	-	1,184	(3,819)	6,817	2,998	2,998
3037	Alsea School	(85,565)	243	1,405	1,648	2,148	923	12,070	15,141	(9,903)	(8,267)	(18,170)	(18,170)
3039	Corvallis School District 509J	(1,346,656)	3,819	15,675	19,494	33,808	14,520	113,315	161,643	(155,861)	96,374	(59,487)	(59,487)
3043	Philomath School District 17J	(408,108)	1,157	2,729	3,886	10,246	4,400	52,622	67,268	(47,234)	(9,810)	(57,044)	(57,044)
3075	West Linn School District	(1,676,439)	4,754	18,195	22,949	42,087	18,076	56,880	117,043	(194,030)	34,037	(159,993)	(159,993)
3116	Colton School District 53	(123,537)	350	-	350	3,101	1,332	18,421	22,854	(14,298)	(3,127)	(17,425)	(17,425)
3122	Oregon City School District 62	(1,733,181)	4,915	11,992	16,907	43,512	18,688	101,065	163,265	(200,598)	(35,844)	(236,442)	(236,442)
3160	Gladstone School District 115	(486,905)	1,381	11,911	13,292	12,224	5,250	55,398	72,872	(56,354)	(5,021)	(61,375)	(61,375)
3179	Clatsop County School District 1C	(448,159)	1,271	5,428	6,699	11,251	4,832	33,488	49,571	(51,870)	11,829	(40,041)	(40,041)
3186	Jewell School District 8	(54,623)	155	881	1,036	1,371	589	6,338	8,298	(6,322)	5,965	(357)	(357)
3187	Seaside Schools	(277,466)	787	29,713	30,500	6,966	2,992	-	9,958	(32,114)	57,854	25,740	25,740
3195	Warrenton-Hammond School District	(118,039)	335	-	335	2,963	1,273	7,879	12,115	(13,662)	20,684	7,022	7,022
3230	Vernonia School District	(117,973)	335	808	1,143	2,962	1,272	3,455	7,689	(13,654)	6,504	(7,150)	(7,150)
3241	Coquille School District 8	(166,271)	472	34,689	35,161	4,174	1,793	14,162	20,129	(19,244)	28,516	9,272	9,272
3242	Coos Bay School District 9	(500,778)	1,420	2,341	3,761	12,572	5,400	32,182	50,154	(57,960)	10,388	(47,572)	(47,572)
3245	North Bend Public Schools	(61,771)	175	119,199	119,374	1,551	666	2,605	4,822	(7,149)	131,376	124,227	124,227
3252	Powers School District	(38,090)	108	553	661	956	411	-	1,367	(4,408)	1,832	(2,576)	(2,576)
3257	Myrtle Point School District 41	(88,320)	250	675	925	2,217	952	5,342	8,511	(10,222)	12,220	1,998	1,998
3264	Bandon School District	(100,164)	284	43	327	2,515	1,080	7,392	10,987	(11,593)	9,767	(1,826)	(1,826)
3274	Crook County School District	(507,121)	1,438	2,087	3,525	12,731	5,468	7,298	25,497	(58,694)	58,966	272	272
3275	Port Orford-Langlois School District 2Cj	(17,234)	49	-	49	433	186	1,760	2,379	(1,995)	7,285	5,290	5,290
3283	Brookings-Harbor School District 17C	(187,263)	531	2,242	2,773	4,701	2,019	6,783	13,503	(21,674)	33,728	12,054	12,054
3288	Central Curry School District 1	(117,074)	332	-	332	2,939	1,262	13,022	17,223	(13,550)	(4,555)	(18,105)	(18,105)
3291	Bend-La Pine Public Schools	(3,234,674)	9,173	10,635	19,808	81,207	34,877	192,708	308,792	(374,380)	263,570	(110,810)	(110,810)
3296	Sisters School District	(264,857)	751	-	751	6,649	2,856	32,255	41,760	(30,654)	(8,712)	(39,366)	(39,366)
3307	Oakland School District	(84,011)	238	-	238	2,109	906	6,058	9,073	(9,723)	6,904	(2,819)	(2,819)
3310	Roseburg Public Schools	(1,129,662)	3,204	-	3,204	28,360	12,180	50,124	90,664	(130,747)	22,111	(108,636)	(108,636)
3316	Glide School District 12	(123,566)	350	1,820	2,170	3,102	1,332	-	4,434	(14,301)	15,581	1,280	1,280
3318	Days Creek School District 15	(37,160)	105	-	105	933	401	1,585	2,919	(4,301)	2,584	(1,717)	(1,717)
3319	South Umpqua School District	(207,671)	589	2,068	2,657	5,214	2,239	18,071	25,524	(24,036)	9,456	(14,580)	(14,580)
3320	Camas Valley School District 21	(27,790)	79	367	446	698	300	1,461	2,459	(3,216)	4,759	1,543	1,543
3321	North Douglas School District 22	(52,913)	150	3,483	3,633	1,328	571	752	2,651	(6,124)	8,853	2,729	2,729

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As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
3324	Yoncalla School District 32	(42,058)	119	-	119	1,056	453	3,281	4,790	(4,868)	2,773	(2,095)
3325	Elkton School District 34	(33,794)	96	-	96	848	364	3,884	5,096	(3,911)	2,672	(1,239)
3335	Riddle School District	(92,773)	263	13,000	13,263	2,329	1,000	13,481	16,810	(10,737)	10,084	(653)
3338	Glendale 77	(47,097)	134	651	785	1,182	508	1,807	3,497	(5,451)	5,998	547
3349	Winston-Dillard Schools	(238,308)	676	3,879	4,555	5,983	2,570	20,201	28,754	(27,582)	13,831	(13,751)
3353	Sutherlin School District 130	(247,842)	703	-	703	6,222	2,672	26,053	34,947	(28,685)	(36,337)	(65,022)
3361	Arlington Public Schools	(47,489)	135	16,671	16,806	1,192	512	8,892	10,596	(5,496)	(1,204)	(6,700)
3364	Condon Admin School District 25J	(62,812)	178	-	178	1,577	677	10,874	13,128	(7,270)	(8,574)	(15,844)
3370	Prairie City School District 4	(79,316)	225	-	225	1,991	855	19,031	21,877	(9,180)	(11,553)	(20,733)
3372	Monument School District 8	(29,206)	83	-	83	733	315	4,619	5,667	(3,380)	(1,061)	(4,441)
3375	Dayville School District 16J	(9,370)	27	151	178	235	101	1,933	2,269	(1,084)	1,538	454
3376	Long Creek Schools	(26,545)	75	1,075	1,150	666	286	4,832	5,784	(3,072)	(1,453)	(4,525)
3394	Crane Elementary School	(42,493)	121	-	121	1,067	458	7,587	9,112	(4,918)	(8,369)	(13,287)
3395	Pine Creek School	-	-	-	-	-	-	-	-	-	-	-
3396	Diamond School District 7	(1,695)	5	177	182	43	-	85	146	(196)	(164)	(360)
3397	Suntex School District	(322)	1	226	227	8	3	110	121	(37)	(47)	(84)
3398	Drewsey School	-	-	19	19	-	-	6	6	-	15	15
3399	Frenchglen School District	(8,714)	25	-	25	219	94	811	1,124	(1,009)	(1,367)	(2,376)
3405	Fields-Trout Creek 33	-	-	-	-	-	-	-	-	-	322	322
3407	Crane Union High School	(45,546)	129	-	129	1,143	491	8,940	10,574	(5,271)	(10,157)	(15,428)
3409	Hood River County School District	(952,240)	2,701	2,305	5,006	23,906	10,267	39,045	73,218	(110,212)	84,037	(26,175)
3414	Phoenix-Talent School District	(453,299)	1,286	12,506	13,792	11,380	4,888	14,028	30,296	(52,465)	32,864	(19,601)
3415	Ashland Public Schools	(494,234)	1,402	-	1,402	12,408	5,329	19,927	37,664	(57,202)	43,280	(13,922)
3416	Central Point School District 6	(820,598)	2,327	5,629	7,956	20,601	8,848	15,204	44,653	(94,976)	9,466	(85,510)
3417	Eagle Point School District 9	(1,021,653)	2,897	-	2,897	25,649	11,016	211,249	247,914	(118,246)	(84,364)	(202,610)
3424	Rogue River School District	(148,827)	422	1,937	2,359	3,736	1,605	1,593	6,934	(17,225)	4,940	(12,285)
3432	Prospect School District	(42,017)	119	962	1,081	1,055	453	3,793	5,301	(4,863)	(3,920)	(8,783)
3439	Butte Falls School District	(55,457)	157	-	157	1,392	598	5,095	7,085	(6,419)	775	(5,644)
3440	Pinehurst School	(565)	2	55	57	14	6	94	114	(65)	299	234
3445	Culver School District 4	(139,240)	395	55,224	55,619	3,496	1,501	20,264	25,261	(16,116)	15,076	(1,040)
3446	Ashwood School	(5,196)	15	-	15	130	56	2,482	2,668	(601)	(1,910)	(2,511)
3447	Madras School District	(590,849)	1,676	-	1,676	14,833	6,371	57,458	78,662	(68,385)	43,680	(24,705)
3451	Black Butte School District	-	-	594	594	-	-	172	172	-	1,282	1,282
3454	Grants Pass School District	(1,470,290)	4,170	17,887	22,057	36,912	15,853	141,395	194,160	(170,171)	52,848	(117,323)
3456	Klamath County School District	(1,032,376)	2,928	330,739	333,667	25,918	11,131	-	37,049	(119,487)	481,637	362,150
3457	Klamath Falls City Schools	(612,205)	1,736	857	2,593	15,370	6,601	35,246	57,217	(70,856)	34,022	(36,834)
3461	Lake County School District 7	(156,413)	444	476	920	3,927	1,686	8,795	14,408	(18,103)	8,381	(9,722)
3462	Paisley School District	(23,816)	68	-	68	598	257	3,187	4,042	(2,756)	1,097	(1,659)
3463	North Lake School District 14	(71,403)	202	1,506	1,708	1,793	770	7,802	10,365	(8,264)	(991)	(9,255)
3464	Plush School District	(9,375)	27	276	303	235	101	1,574	1,910	(1,085)	(1,365)	(2,450)
3465	Adel School District 21	(7,185)	20	-	20	180	77	1,199	1,456	(832)	(1,083)	(1,915)
3470	Pleasant Hill School District	(119,637)	339	2,120	2,459	3,004	1,290	15,228	19,522	(13,847)	13,577	(270)
3473	Eugene School District 4J	(3,520,327)	9,984	755	10,739	88,379	37,957	232,445	358,781	(407,441)	(147,059)	(554,500)
3487	Springfield School District 19	(2,020,904)	5,731	42,664	48,395	50,735	21,790	108,481	181,006	(233,899)	177,752	(56,147)
3494	Fern Ridge School District	(232,131)	658	1,067	1,725	5,828	2,503	2,500	10,831	(26,867)	19,084	(7,783)
3498	Mapleton School District	(31,586)	90	5,994	6,084	793	341	-	1,134	(3,656)	10,677	7,021
3502	Creswell School District 40	(250,806)	711	1,176	1,887	6,297	2,704	10,931	19,932	(29,028)	18,172	(10,856)
3506	South Lane School District	(385,882)	1,094	3,136	4,230	9,688	4,161	-	13,849	(44,662)	77,793	33,131
3510	Bethel School District	(820,896)	2,328	19,236	21,564	20,609	8,851	31,865	61,325	(95,010)	118,314	23,304
3517	Crow-Applegate-Lorane District 66	(48,521)	138	2,364	2,502	1,218	523	6,502	8,243	(5,616)	3,828	(1,788)
3519	McKenzie School District	(22,195)	63	4,621	4,684	557	239	-	796	(2,569)	11,178	8,609
3520	Junction City School District 69	(296,713)	841	268	1,109	7,449	3,199	15,372	26,020	(34,341)	28,175	(6,166)
3522	Lowell School District	(30,456)	86	3,760	3,846	765	328	3,511	4,604	(3,525)	8,521	4,996
3524	Oakridge School District	(88,219)	250	8,537	8,787	2,215	951	-	3,166	(10,210)	18,869	8,659
3527	Marcola School District 79	(65,984)	187	678	865	1,657	711	4,533	6,901	(7,637)	5,026	(2,611)
3533	Triangle Lake Schools	(152,399)	432	-	432	3,826	1,643	46,604	52,073	(17,639)	(30,428)	(48,067)
3537	Siuslaw School District 97J	(271,641)	770	-	770	6,820	2,929	28,249	37,998	(31,440)	5,680	(25,760)
3579	Lincoln County School District	(503,332)	1,427	8,353	9,780	12,636	5,427	8,506	26,569	(58,255)	150,423	92,168
3615	Central Linn School District 552C	(109,332)	310	6,110	6,420	2,745	1,179	22,811	26,735	(12,654)	6,665	(5,989)
3618	Sweet Home School District 55	(342,726)	972	5,345	6,317	8,604	3,695	1,628	13,927	(39,667)	53,094	13,427

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, 2023

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
3647	Scio School District 95C	(91,347)	259	3,807	4,066	2,293	985	2,500	5,778	(10,572)	9,736	(836)
3665	Santiam Canyon School District	(97,924)	278	1,187	1,465	2,458	1,056	3,711	7,225	(11,334)	14,452	3,118
3684	Ontario School District 8C	(368,629)	1,045	-	1,045	9,255	3,975	24,236	37,466	(42,665)	39,027	(3,638)
3687	Juntura Grade School	-	-	5	5	-	-	2	2	-	1	1
3694	Nyssa School District 26	(225,051)	638	-	638	5,650	2,427	25,413	33,490	(26,047)	8,058	(17,989)
3696	Annex Elementary School	(40,066)	114	-	114	1,006	432	7,774	9,212	(4,637)	(9,015)	(13,652)
3707	Adrian School District 61	(71,627)	203	1,003	1,206	1,798	772	877	3,447	(8,290)	3,616	(4,674)
3709	Harper School District 66	(55,008)	156	1,225	1,381	1,381	593	14,310	16,284	(6,367)	(10,981)	(17,348)
3712	W W Jones School	-	-	254	254	-	-	74	74	-	48	48
3729	Jefferson School District 14Cj	(117,166)	332	12,758	13,090	2,941	1,263	376	4,580	(13,561)	26,808	13,247
3730	North Marion School District 15	(406,334)	1,152	16,461	17,613	10,201	4,381	-	14,582	(47,029)	40,160	(6,869)
3735	Salem-Keizer Public Schools	(8,104,312)	22,984	-	22,984	203,461	87,383	577,135	867,979	(937,990)	631,959	(306,031)
3750	St Paul School District	(54,741)	155	-	155	1,374	590	4,182	6,146	(6,336)	8,923	2,587
3780	Mt Angel School District 91	(158,415)	449	1,575	2,024	3,977	1,708	10,455	16,140	(18,335)	(16,416)	(34,751)
3786	Woodburn School District	(1,316,914)	3,735	-	3,735	33,061	14,199	118,009	165,269	(152,419)	36,042	(116,377)
3809	Morrow County Schools	(548,458)	1,555	-	1,555	13,769	5,914	56,656	76,339	(63,478)	(2,461)	(65,939)
3818	Portland Public Schools	(10,722,276)	30,408	3,814,970	3,845,378	269,186	115,611	1,240,310	1,625,107	(1,240,992)	586,180	(654,812)
3820	Parkrose School District	(602,727)	1,709	8,564	10,273	15,132	6,499	103,150	124,781	(69,759)	16,318	(53,441)
3824	Reynolds School District	(2,737,226)	7,763	47,231	54,994	68,719	29,514	437,332	535,565	(316,806)	(7,069)	(323,875)
3842	Corbett School District 39	(114,131)	324	1,398	1,722	2,865	1,231	5,464	9,560	(13,209)	5,739	(7,470)
3843	David Douglas School District	(2,666,823)	7,563	24,889	32,452	66,951	28,755	186,155	281,861	(308,657)	168,890	(139,767)
3847	Riverdale School	(161,315)	457	9,303	9,760	4,050	1,739	9,464	15,253	(18,671)	18,011	(660)
3850	Dallas School District	(550,561)	1,561	-	1,561	13,822	5,936	4,966	24,724	(63,722)	46,880	(16,842)
3859	Central School District 13J	(640,053)	1,815	11,643	13,458	16,069	6,901	62,119	85,089	(74,080)	(20,145)	(94,225)
3865	Perrydale School District 21	(57,854)	164	643	807	1,452	624	1,088	3,164	(6,696)	(1,033)	(7,729)
3887	Falls City School District	(39,696)	113	-	113	997	428	4,339	5,764	(4,594)	(2,938)	(7,532)
3902	Tillamook Public Schools	(250,638)	711	111	822	6,292	2,702	3,567	12,561	(29,009)	49,638	20,629
3920	Neah-Kah-Nie School District	(247,632)	702	650	1,352	6,217	2,670	15,254	24,141	(28,661)	7,489	(21,172)
3927	Echo School District	(51,321)	146	16,060	16,206	1,288	553	6,293	8,134	(5,940)	(4,112)	(10,052)
3928	Umatilla School District 6R	(172,601)	489	10,032	10,521	4,333	1,861	4,145	10,339	(19,977)	(11,544)	(31,521)
3931	Pendleton School District 16R	(786,465)	2,230	-	2,230	19,744	8,480	41,478	69,702	(91,025)	(46,792)	(137,817)
3935	Athena-Weston School District 29Rj	(161,681)	459	8,713	9,172	4,059	1,743	8,167	13,969	(18,713)	1,294	(17,419)
3942	Stanfield School District	(86,877)	246	-	246	2,181	937	7,737	10,855	(10,055)	2,996	(7,059)
3944	Ukiah School	(24,417)	69	963	1,032	613	263	2,580	3,456	(2,826)	(2,183)	(5,009)
3957	Helix School District	(56,349)	160	239	399	1,415	608	13,612	15,635	(6,522)	(12,659)	(19,181)
3958	Pilot Rock School District 2R	(59,568)	169	1,219	1,388	1,495	642	5,272	7,409	(6,894)	4,012	(2,882)
3965	La Grande Public Schools	(344,798)	978	18,991	19,969	8,656	3,718	19,199	31,573	(39,907)	82,176	42,269
3966	Union County School District	(114,268)	324	2,196	2,520	2,869	1,232	19,750	23,851	(13,225)	(6,909)	(20,134)
3967	North Powder School District	(73,021)	207	-	207	1,833	787	1,816	4,436	(8,451)	2,014	(6,437)
3969	Imbler School District	(77,945)	221	6,957	7,178	1,957	840	4,521	7,318	(9,021)	3,265	(5,756)
3970	Cove School District	(42,955)	122	6,568	6,690	1,078	463	-	1,541	(4,972)	12,822	7,850
3973	Elgin School District 23	(70,340)	199	942	1,141	1,766	758	10,540	13,064	(8,141)	(9,130)	(17,271)
3986	Joseph School District 6	(62,867)	178	-	178	1,578	678	631	2,887	(7,276)	4,232	(3,044)
3990	Wallowa School	(40,372)	114	2,326	2,440	1,014	435	9,328	10,777	(4,673)	1,945	(2,728)
3993	Enterprise School District 21	(61,879)	175	2,023	2,198	1,553	667	325	2,545	(7,162)	12,195	5,033
4003	Troy School District 54	-	-	-	-	-	-	-	-	-	419	419
4012	Dufur Schools	(86,433)	245	-	245	2,170	932	8,441	11,543	(10,004)	(12,901)	(22,905)
4034	Gaston Public Schools	(84,370)	239	-	239	2,118	910	6,324	9,352	(9,765)	9,577	(188)
4035	Banks School District	(193,430)	549	665	1,214	2,086	2,086	11,204	18,146	(22,387)	(6,463)	(28,850)
4062	Beaverton School District	(10,247,515)	29,062	42,617	71,679	257,267	110,492	1,039,477	1,407,236	(1,186,044)	(579,327)	(1,765,371)
4109	Spray School District 1	(13,270)	38	16,783	16,821	333	143	5,718	6,194	(1,536)	924	(612)
4114	Fossil School District 21J	(50,790)	144	3,576	3,720	1,275	548	3,747	5,570	(5,878)	(3,418)	(9,296)
4135	Newberg School District 29Jt	(959,862)	2,722	5,254	7,976	24,098	10,350	60,773	95,221	(111,094)	80,743	(30,351)
4142	McMinnville Schools	(1,155,966)	3,278	-	3,278	29,021	12,464	33,120	74,605	(133,791)	147,091	13,300
4144	Sheridan School District 48J	(112,384)	319	978	1,297	2,821	1,212	5,934	9,967	(13,007)	13,516	509
4166	Yamhill-Carlton School District 1	(143,503)	407	2,303	2,710	3,603	1,547	2,050	7,200	(16,609)	20,305	3,696
4219	Grant County Education Service District	(26,677)	76	-	76	670	288	3,091	4,049	(3,088)	(1,436)	(4,524)
4220	Jefferson County Education Service District	(53,938)	153	343	496	1,354	582	12,756	14,692	(6,243)	(5,868)	(12,111)
4223	InterMountain Education Service District	(388,929)	1,103	2,187	3,290	9,764	4,194	34,597	48,555	(45,015)	(14,128)	(59,143)
4224	Wallowa County Region 18	(34,996)	99	5,495	5,594	879	377	-	1,256	(4,050)	6,590	2,540

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, 2023

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
4226	North Central Education Service District	(14,602)	41	7,879	7,920	367	157	2,788	3,312	(1,690)	1,908	218
4232	South Coast Education Service District Region 7	(190,264)	540	-	540	4,777	2,051	13,389	20,217	(22,021)	(973)	(22,994)
4237	Douglas Education Service District	(200,297)	568	12,670	13,238	5,029	2,160	7,589	14,778	(23,182)	30,860	7,678
4238	Multnomah Education Service District	(739,674)	2,098	-	2,098	18,570	7,975	74,565	101,110	(85,610)	37,705	(47,905)
4252	High Desert Education Service District	(592,155)	1,679	-	1,679	14,866	6,385	59,700	80,951	(68,536)	(21,127)	(89,663)
4254	Willamette Education Service District	(868,551)	2,463	-	2,463	21,805	9,365	131,348	162,518	(100,526)	(79,211)	(179,737)
4258	Hermiston School District 8R	(939,906)	2,666	4,795	7,461	23,597	10,134	75,247	108,978	(108,784)	15,568	(93,216)
4259	Clackamas Education Service District	(674,574)	1,913	4,223	6,136	16,935	7,273	97,752	121,960	(78,075)	(30,524)	(108,599)
4260	Greater Albany School District 8J	(1,593,981)	4,521	4,362	8,883	40,017	17,187	111,585	168,789	(184,487)	165,342	(19,145)
4268	Lake Oswego School District	(1,629,992)	4,623	6,504	11,127	40,921	17,575	207,137	265,633	(188,655)	42,292	(146,363)
4270	Silver Falls School District	(905,603)	2,568	-	2,568	22,735	9,765	105,837	138,337	(104,814)	(421)	(105,235)
4271	Malheur Education Service District Region 14	(85,771)	243	-	243	2,153	925	11,292	14,370	(9,927)	(16,495)	(26,422)
4272	Linn-Benton-Lincoln Education Service District	(597,882)	1,696	1,591	3,287	15,010	6,447	90,766	112,223	(69,199)	(28,883)	(98,082)
4273	Double O School District	(1,888)	5	71	76	47	20	283	350	(219)	(510)	(729)
4276	Lane County Education Service District	(382,425)	1,085	-	1,085	9,601	4,123	47,133	60,857	(44,262)	(15,556)	(59,818)
4277	Mitchell School	(20,185)	57	-	57	507	218	992	1,717	(2,336)	(2,573)	(4,909)
4279	St Helens School District 502	(754,942)	2,141	-	2,141	18,953	8,140	67,527	94,620	(87,377)	(109,904)	(197,281)
4280	Northwest Regional Education Service District	(884,982)	2,510	91,638	94,148	22,218	9,542	72,315	104,075	(102,427)	26,011	(76,416)
4286	Southern Oregon Education Service District	(571,319)	1,620	-	1,620	14,343	6,160	106,433	126,936	(66,124)	(69,496)	(135,620)
4288	Medford School District 549C	(1,932,369)	5,480	19,280	24,760	48,513	20,835	98,431	167,779	(223,652)	5,617	(218,035)
4291	Dayton Public Schools	(200,048)	567	5,721	6,288	5,022	2,157	6,142	13,321	(23,154)	16,683	(6,471)
4293	Lake County Education Service District	(36,116)	102	4,289	4,391	907	389	1,399	2,695	(4,180)	1,689	(2,491)
4294	Harney Education Service District Region XVII	(45,524)	129	-	129	1,143	491	6,662	8,296	(5,269)	(3,524)	(8,793)
4295	Wasco County Education Service District	(94,981)	269	-	269	2,385	1,024	12,564	15,973	(10,993)	1,133	(9,860)
4306	Amity School District	(136,215)	386	15,488	15,874	3,420	1,469	-	4,889	(15,765)	27,107	11,342
4309	Scappoose School District	(329,649)	935	253	1,188	8,276	3,554	42,455	54,285	(38,153)	19,281	(18,872)
4311	Redmond School District 2J	(1,434,770)	4,069	-	4,069	36,020	15,470	100,149	151,639	(166,060)	77,895	(88,165)
4312	Reedsport School District	(88,999)	252	-	252	2,234	960	3,202	6,396	(10,301)	7,201	(3,100)
4313	Forest Grove School District	(1,139,687)	3,232	4,986	8,218	28,612	12,288	40,727	81,627	(131,907)	(14,707)	(146,614)
4314	Willamina School District 30J	(170,300)	483	7,257	7,740	4,275	1,836	23,961	30,072	(19,710)	(7,145)	(26,855)
4315	John Day School District	(99,479)	282	18,156	18,438	2,497	1,073	5,637	9,207	(11,514)	21,783	10,269
4316	Tigard-Tualatin School District 23J	(2,958,449)	8,390	31,462	39,852	74,273	31,899	284,017	390,189	(342,410)	131,280	(211,130)
4317	Sherwood School District 88J	(903,309)	2,562	2,109	4,671	22,678	9,740	25,294	57,712	(104,549)	87,741	(16,808)
4320	Rainier School District 13	(123,032)	349	2,565	2,914	3,089	1,327	11,150	15,566	(14,240)	20,251	6,011
4321	North Clackamas School District 12	(4,412,555)	12,514	20,202	32,716	110,778	47,578	348,744	507,100	(510,708)	93,850	(416,858)
4323	Estacada School District 108	(306,341)	869	-	869	7,691	3,303	33,013	44,007	(35,456)	19,535	(15,921)
4324	Centennial School District 28	(1,283,712)	3,641	7,322	10,963	32,228	13,841	48,432	94,501	(148,576)	240,675	92,099
4326	Harney County School District 3	(175,761)	498	-	498	4,413	1,895	36,150	42,458	(20,343)	(6,940)	(27,283)
4327	Jordan Valley School District 3	(10,558)	30	8,629	8,659	265	114	-	379	(1,222)	6,163	4,941
4329	Gervais School District 1	(204,736)	581	1,739	2,320	5,140	2,208	-	7,348	(23,696)	23,814	118
4330	Vale School District 84	(177,252)	503	-	503	4,450	1,911	10,269	16,630	(20,515)	9,469	(11,046)
4331	Molalla River School District	(514,075)	1,458	-	1,458	12,906	5,543	41,871	60,320	(59,499)	45,063	(14,436)
4332	Gresham-Barlow School District 10	(2,642,043)	7,493	13,808	21,301	66,329	28,487	306,728	401,544	(305,789)	63,180	(242,609)
4333	Canby School District	(1,083,469)	3,073	11,608	14,681	27,201	11,682	73,296	112,179	(125,400)	67,907	(57,493)
4334	Cascade School District 5	(570,364)	1,618	-	1,618	14,319	6,150	63,124	83,593	(66,014)	(5,672)	(71,686)
4335	Milton-Freewater Unified School District 7	(279,308)	792	3,718	4,510	7,012	3,012	17,850	27,874	(32,327)	39,236	6,909
4336	Nestucca Valley School District 101	(165,090)	468	-	468	4,145	1,780	19,610	25,535	(19,107)	(12,485)	(31,592)
4337	Sherman County School District	(41,505)	118	4,341	4,459	1,042	448	2,051	3,541	(4,804)	3,268	(1,536)
4338	Three Rivers U J School District	(871,354)	2,471	34,759	37,230	21,876	9,395	75,956	107,227	(100,850)	160,498	59,648
4339	Lebanon Community School District	(747,875)	2,121	6,113	8,234	18,776	8,064	91,704	118,544	(86,559)	40,889	(45,670)
4340	Monroe School District 1J	(53,420)	151	668	819	1,341	576	4,414	6,331	(6,183)	9,508	3,325
4341	Hillsboro School District 1J	(3,905,542)	11,076	20,110	31,186	98,050	42,111	307,170	447,331	(452,026)	432,131	(19,895)
4342	North Santiam School District 29J	(257,430)	730	26,831	27,561	6,463	2,776	-	9,239	(29,795)	65,576	35,781
4343	Harrisburg School District 7	(112,503)	319	-	319	2,824	1,213	5,144	8,181	(13,021)	(15,901)	(28,922)
4344	South Wasco County School District 1	(93,928)	266	3,609	3,875	2,358	1,013	30,698	34,069	(10,871)	(7,373)	(18,244)
4345	Oregon Trail School District 46	(705,741)	2,001	-	2,001	17,718	7,610	58,055	83,385	(81,682)	43,097	(38,585)
4346	Knappa School District 4	(32,067)	91	13,576	13,667	805	346	1,045	2,196	(3,711)	18,205	14,494
4347	Clatskanie School District 6J	(102,516)	291	781	1,072	2,574	1,105	15,524	19,203	(11,865)	(3,638)	(15,503)
4348	Lourdes Charter School	(5,419)	15	85	100	136	58	545	739	(627)	(197)	(824)
4350	Ridgeline Montessori	(19,884)	56	885	941	499	214	1,877	2,590	(2,301)	758	(1,543)

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, 2023

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)			
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)	
4351	The Village School	-	-	-	-	-	-	-	-	-	-	1,544	1,544
4352	Armadillo Technical Institute	-	-	1,567	1,567	-	-	134	134	-	-	736	736
4354	Opal Charter School	-	-	1,585	1,585	-	-	-	-	-	-	1,691	1,691
4355	Three Rivers Charter School	(979)	3	315	318	25	11	467	503	(113)	3,385	3,272	
4360	Luckiamute Valley Charter School	(29,394)	83	-	83	738	317	6,850	7,905	(3,402)	(7,327)	(10,729)	214
4362	Kings Valley Charter School	-	-	-	-	-	-	-	-	-	-	214	214
4363	Multisensory Learning Academy	(27,150)	77	85	162	682	293	510	1,485	(3,142)	2,820	(322)	(322)
4365	Mitch Charter School	(2,488)	7	14,379	14,386	62	27	-	89	(288)	12,098	11,810	11,810
4366	Sand Ridge Charter School	(7,403)	21	719	740	186	80	135	401	(857)	(180)	(1,037)	(1,037)
4367	Arthur Academy Charter School	(22,246)	63	1,644	1,707	559	240	7,101	7,900	(2,575)	7,245	4,670	4,670
4369	Trillium Charter School	-	-	-	-	-	-	-	-	-	-	9,783	9,783
4370	Howard Street Charter School, Inc.	(15,056)	43	574	617	378	162	1,740	2,280	(1,743)	(883)	(2,626)	(2,626)
4371	The Lighthouse School	(13,089)	37	-	37	329	141	2,371	2,841	(1,515)	6,733	5,218	5,218
4373	Sheridan Japanese School Foundation	-	-	1,756	1,756	-	-	-	-	-	-	1,262	1,262
4374	Ione School District	(67,773)	192	-	192	1,701	731	6,424	8,856	(7,844)	(2,190)	(10,034)	(10,034)
4375	Eddyville Charter School	(26,208)	74	-	74	658	283	3,662	4,603	(3,033)	1,582	(1,451)	(1,451)
4376	Four Rivers Community School	(33,623)	95	1,689	1,784	844	363	6,646	7,853	(3,892)	(847)	(4,739)	(4,739)
4378	Mosier Community School	(11,356)	32	751	783	285	122	-	407	(1,314)	6,197	4,883	4,883
4379	Siletz Valley School	(4,600)	13	11,323	11,336	115	50	1,358	1,523	(532)	9,517	8,985	8,985
4380	The Emerson School	(6,864)	19	-	19	172	74	1,760	2,006	(794)	(691)	(1,485)	(1,485)
4381	North Wasco County School District 21	(514,645)	1,460	14,632	16,092	12,920	5,549	63,419	81,888	(59,565)	42,382	(17,183)	(17,183)
4382	Self Enhancement Inc	-	-	-	-	-	-	-	-	-	-	-	-
4383	City View Charter School	-	-	-	-	-	-	-	-	-	-	1,994	1,994
4386	Nixyaawii Community School	(18,862)	53	-	53	474	203	3,192	3,869	(2,183)	(3,619)	(5,802)	(5,802)
4388	West Lane Tech	(15,234)	43	1,797	1,840	382	164	1,865	2,411	(1,763)	(8)	(1,771)	(1,771)
4390	Oregon Connections Academy	(217,371)	616	12,539	13,155	5,457	2,344	28,991	36,792	(25,158)	2,677	(22,481)	(22,481)
4392	Eagleridge High School	(3,354)	10	4,393	4,403	84	36	1,679	1,799	(388)	4,609	4,221	4,221
4393	Cascade Heights Public Charter School	(14,198)	40	-	40	356	153	3,162	3,671	(1,643)	(1,058)	(2,701)	(2,701)
4396	Sweet Home Charter School	(2,476)	7	1,213	1,220	62	27	696	785	(287)	(458)	(745)	(745)
4397	Springwater Environmental Sciences School	(33,762)	96	-	96	848	364	6,866	8,078	(3,908)	(5,380)	(9,288)	(9,288)
4400	Phoenix School	-	-	3,587	3,587	-	-	-	-	-	-	5,244	5,244
4401	Ballston Community School	-	-	-	-	-	-	-	-	-	-	600	600
4402	Sage Community School	-	-	-	-	-	-	-	-	-	-	-	-
4403	Portland Village School	(4,790)	14	6,014	6,028	120	52	136	308	(554)	12,981	12,427	12,427
4404	Alliance Charter Academy	(25,611)	73	2,304	2,377	643	276	564	1,483	(2,964)	4,815	1,851	1,851
4405	Forest Grove Community School	(6,468)	18	29	47	162	70	488	720	(749)	1,232	483	483
4407	Madrone Trail Public Charter School	(10,099)	29	-	29	254	109	3,812	4,175	(1,169)	(2,126)	(3,295)	(3,295)
4408	Muddy Creek Charter School	(3,383)	10	282	292	85	36	395	516	(392)	1,701	1,309	1,309
4409	Southwest Charter School	-	-	-	-	-	-	-	-	-	-	1,835	1,835
4410	Ace Academy	-	-	-	-	-	-	-	-	-	-	-	-
4411	Sherwood Charter School	(16,886)	47	28	75	419	180	1,868	2,467	(1,931)	522	(1,409)	(1,409)
4412	Estacada Web Academy	(106,834)	303	125,247	125,550	2,682	1,152	44,713	48,547	(12,365)	12,047	(318)	(318)
4413	Marcola Early College Academy	-	-	-	-	-	-	-	-	-	-	1,904	1,904
4414	Marcola Web Academy	-	-	-	-	-	-	-	-	-	-	1,836	1,836
4418	Lewis and Clark Montessori Charter School	(14,326)	41	-	41	360	154	3,322	3,836	(1,658)	730	(928)	(928)
4419	Silvies River Web Academy	(23,191)	66	-	66	582	250	2,899	3,731	(2,684)	393	(2,291)	(2,291)
4420	Oregon Virtual Academy	(60,064)	170	202	372	1,508	648	2,502	4,658	(6,952)	(1,975)	(8,927)	(8,927)
4422	Redmond Proficiency Academy	(62,930)	178	-	178	1,580	679	2,337	4,596	(7,283)	11,196	3,913	3,913
4423	Molalla River Academy	(17,973)	51	-	51	451	194	3,696	4,341	(2,080)	34	(2,046)	(2,046)
4424	The Ivy School	(75)	-	-	-	2	1	36	39	(9)	4,501	4,492	4,492
4429	Clackamas Web Academy	(2,498)	7	3	10	63	27	814	904	(289)	(649)	(938)	(938)
4430	Clackamas Charter Alliance 2	(1,234)	4	-	4	31	13	157	201	(143)	209	66	66
4432	Renaissance Public Academy	-	-	1,113	1,113	-	-	324	324	-	1,150	1,150	1,150
4433	Powell Butte Community Charter School	(16,619)	47	102	149	417	179	7,123	7,719	(1,923)	832	(1,091)	(1,091)
4434	Logos Public Charter School	(16,816)	48	875	923	422	181	4,064	4,667	(1,946)	3,940	1,994	1,994
4435	Sunny Wolf Charter School	(1,828)	5	2,036	2,041	46	20	-	66	(212)	1,559	1,347	1,347
4436	Academy of Arts & Academics	-	-	-	-	-	-	-	-	-	-	-	-
4437	Center for Advance Learning	(21,608)	61	220	281	542	233	703	1,478	(2,501)	3,301	800	800
4440	Sheridan Allprep Academy	(35,000)	99	-	99	879	377	12,541	13,797	(4,051)	(6,868)	(10,919)	(10,919)
4441	Baker Web Academy	(219,717)	623	-	623	5,516	2,369	24,250	32,135	(25,430)	(35,956)	(61,386)	(61,386)

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, 2023

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense / (Credit)		
			Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
4443	Knova Learning Oreogn	-	-	-	-	-	-	-	-	-	3,048	3,048
4444	Bennett Pearson Academy, Inc.	(23,640)	67	-	67	593	255	3,138	3,986	(2,736)	(307)	(3,043)
4446	Coburg Community Charter School	(1,378)	4	95	99	35	15	74	124	(160)	5,224	5,064
4447	Arco Iris Spanish Immersion Charter School	(23,202)	66	-	66	582	250	1,509	2,341	(2,685)	2,080	(605)
4448	Gresham Barlow Web Academy	(28,341)	80	-	80	712	306	6,002	7,020	(3,280)	3,722	442
4449	Mosier Middle School	-	-	-	-	-	-	-	-	-	-	-
4450	Sauvie Island Academy	(22,733)	64	802	866	571	245	-	816	(2,631)	6,128	3,497
4451	River's Edge Academy Charter School	(12,858)	36	-	36	323	139	573	1,035	(1,488)	(1,787)	(3,275)
4452	South Columbia Family School	(7,863)	22	-	22	197	85	2,228	2,510	(910)	(2,482)	(3,392)
4453	Woodland Educational Initiative	-	-	137	137	-	-	40	40	-	1,723	1,723
4454	Le Monde Immersion Charter School	-	-	-	-	-	-	-	-	-	2,528	2,528
4455	Hope Chinese Charter School	(18,999)	54	-	54	477	205	4,282	4,964	(2,199)	(2,722)	(4,921)
4456	Insight School of Oregon Charter	(26,061)	74	4,279	4,353	654	281	1,162	2,097	(3,016)	3,457	441
4457	Oregon Virtual Education East	-	-	-	-	-	-	-	-	-	346	346
4458	Oregon Virtual Education West	-	-	-	-	-	-	-	-	-	346	346
4459	Crater Lake Charter Academy	(7,886)	22	130	152	198	85	843	1,126	(913)	4,155	3,242
4460	Kairos Pdx	-	-	-	-	-	-	-	-	-	-	-
4461	Mountain View Academy	-	-	-	-	-	-	-	-	-	-	-
4462	Bend International School	-	-	669	669	-	-	-	-	-	5,969	5,969
4463	Dallas Community School-Community Innovation Partners	(21,317)	60	-	60	535	230	6,634	7,399	(2,467)	(4,059)	(6,526)
4464	The Valley School of Southern Oregon	(5,128)	15	510	525	129	55	2,450	2,634	(593)	(1,193)	(1,786)
4465	Bridge Educational Foundation	-	-	-	-	-	-	-	-	-	412	412
4467	Cannon Beach Academy	(3,260)	9	619	628	82	35	1,119	1,236	(377)	403	26
4468	Frontier Charter Academy	(9,627)	27	-	27	242	104	1,125	1,471	(1,114)	1,551	437
4469	Desert Sky Montessori	-	-	-	-	-	-	-	-	-	750	750
4470	Oregon Family School	(31,613)	90	-	90	794	341	6,973	8,108	(3,659)	(7,624)	(11,283)
4471	Wahtonka Community School	-	-	2,734	2,734	-	-	-	-	-	3,412	3,412
4472	Valley Inquiry Charter School	(1,020)	3	547	550	26	11	67	104	(118)	1,026	908
4473	Willamette Connections Academy	(5,453)	15	-	15	137	59	697	893	(631)	(1,141)	(1,772)
4474	Oregon for Quality Virtual Education Inc	(8,673)	25	-	25	218	94	1,936	2,248	(1,004)	(2,478)	(3,482)
4475	Teach-NW	(15,306)	43	-	43	384	165	7,313	7,862	(1,771)	(5,626)	(7,397)
4479	Harmony Academy	(1,733)	5	-	5	43	19	788	850	(201)	(501)	(702)
Total for All Entities		\$ (366,165,848)	\$ 1,038,442	\$ 17,799,555	\$ 18,837,997	\$ 9,192,681	\$ 3,948,114	\$ 17,799,555	\$ 30,940,350	\$ (42,379,902)	\$ -	\$ (42,379,902)

The accompanying notes are an integral part of this schedule.

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, 2023

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, 2023, there were 812 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, 2023, the number of inactive RHIA plan participants currently receiving benefits totaled 40,703, and there were 34,508 active and 11,710 inactive members who meet the requirements to receive RHIA benefits when they retire.

Note 2 - Summary of Significant Accounting Policies

Governmental Accounting Standards Board (GASB) Statement No. 75

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

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

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The Schedule of Employer Allocations and the Schedule of OPEB Amounts by Employer (Schedules), along with PERS audited financial statements and the Schedule of OPEB Amounts under GASB 75 report prepared by PERS' third-party actuaries provide employers with the required information for financial reporting related to PERS OPEB provided through the Plan as of and for the fiscal year ended June 30, 2023 (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, 2023 (the measurement date). Consistent with GASB 75, paragraph 59.a, employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined.

Proportionate Share Allocation Methodology

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

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

Use of Estimates in the Preparation of the Schedules

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

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

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

<u>Net OPEB - RHIA (Asset) (in Millions)</u>	
<u>As of June 30, 2023</u>	
	<u>2023</u>
Total OPEB - RHIA Liability	\$ 360.4
Plan Fiduciary Net Position	<u>726.6</u>
Employers' Net OPEB - RHIA (Asset)	<u><u>\$ (366.2)</u></u>
Plan net position as a percentage of	
Total OPEB - RHIA Liability	201.6 %

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 2020 Experience Study, which reviewed experience for the four-year period ended on December 31, 2020.

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<u>Actuarial Methods and Assumptions</u>	
	RHIA
Valuation date	December 31, 2021
Measurement date	June 30, 2023
Experience Study	2020, published July 20, 2021
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5% Disabled retirees: 15.0 %
Healthcare cost trend rate	Not applicable
Mortality	<p>Healthy retirees and beneficiaries: 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>Active members: 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>Disabled retirees: 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, 2023 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.

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Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 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/ACFR/2023-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.

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Deferred Inflows of Resources and Deferred Outflows of Resources

Deferred inflows of resources and deferred outflows of resources are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2023, 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, 2023 – 2.3 years
Fiscal Year ended June 30, 2022 – 2.5 years
Fiscal Year ended June 30, 2021 – 2.7 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.