

**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, 2024

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, 2024

Table of Contents

	<i>Page</i>
Independent Auditor's Report.....	1
Schedule of Employer Allocations	4
Schedule of OPEB Amounts by Employer.....	18
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer	33



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, 2024, 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, 2024, and the related notes as listed in the table of contents.

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, 2024, 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, 2024, and our report thereon, dated November 27, 2024, 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
January 31, 2025

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employee Allocations
As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Valuation Payroll	Proportionate Share
		Measurement Period June 30, 2024	June 30, 2024
1000	State Agencies	\$ 4,246,910,400	30.64904544%
2000	Lake County	5,332,051	0.03848028%
2001	Clackamas County	189,921,463	1.37062264%
2002	Curry County	6,816,272	0.04919158%
2003	Douglas County	30,044,422	0.21682418%
2004	Harney County	5,239,780	0.03781438%
2005	Jackson County	54,827,854	0.39568092%
2006	Jefferson County	8,361,172	0.06034079%
2007	Klamath County	4,430,690	0.03197534%
2008	Lane County	128,387,615	0.92654600%
2009	Marion County	103,537,624	0.74720892%
2011	Washington County	186,051,718	1.34269552%
2012	Grant County	3,814,038	0.02752510%
2013	Umatilla County	19,901,608	0.14362566%
2014	Linn County	48,532,449	0.35024832%
2015	Yamhill County	43,476,847	0.31376312%
2016	Sherman County	2,651,946	0.01913852%
2017	Columbia County	14,288,664	0.10311824%
2018	Coos County	20,321,457	0.14665562%
2020	Wasco County	8,598,161	0.06205109%
2021	Baker County	6,383,957	0.04607166%
2022	Gilliam County	2,650,533	0.01912833%
2027	Deschutes County	93,999,178	0.67837200%
2035	Hood River County	9,175,401	0.06621691%
2036	Clatsop County	18,691,923	0.13489562%
2037	Polk County	26,812,891	0.19350291%
2038	Multnomah County	462,754,172	3.33959804%
2039	Malheur County	8,431,232	0.06084640%
2040	Benton County	41,127,447	0.29680800%
2042	Josephine County	25,514,698	0.18413412%
2043	Lincoln County	5,485,686	0.03958903%
2044	Crook County	3,111,125	0.02245232%
2050	Wallowa County	377,594	0.00272501%
2053	Community Counseling Solutions	-	0.00000000%
2099	State Judiciary	31,265,520	0.22563658%
2100	City of Roseburg	12,823,886	0.09254724%
2101	City of Salem	109,646,215	0.79129332%
2102	City of Medford	48,134,243	0.34737455%
2103	City of Albany	35,262,488	0.25448185%
2104	City of Ashland	19,170,060	0.13834623%
2105	City of Astoria	7,954,610	0.05740672%
2106	City of Beaverton	52,468,430	0.37865345%
2107	City of Bend	68,200,124	0.49218573%
2109	City of Canby	8,481,740	0.06121090%
2110	City of Coquille	360,731	0.00260332%
2111	City of Eugene	135,527,913	0.97807600%
2112	City of Forest Grove	5,188,772	0.03744626%
2113	City of Grants Pass	18,203,763	0.13137267%
2114	City of Gresham	59,243,183	0.42754540%
2115	City of Hillsboro	87,458,511	0.63116939%
2117	City of McMinnville	15,094,206	0.10893166%
2118	City of Ontario	3,143,682	0.02268728%
2119	City of Oregon City	16,779,479	0.12109391%
2120	City of Lake Oswego	32,057,656	0.23135326%
2121	City of Portland	567,147,507	4.09298245%
2122	City of Redmond	18,403,079	0.13281109%
2123	City of St Helens	6,140,584	0.04431528%
2125	City of Vernonia	936,734	0.00676021%
2126	City of West Linn	10,103,355	0.07291375%
2127	City of Cottage Grove	5,422,225	0.03913104%
2128	City of Tillamook	2,225,394	0.01606019%

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 Employee Allocations
As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Valuation Payroll Measurement Period June 30, 2024	Proportionate Share June 30, 2024
2129	City of Sweet Home	905,964	0.00653815%
2131	City of Drain	439,709	0.00317328%
2132	Eugene Water & Electric Board	55,350,825	0.39945508%
2135	McMinnville Water & Light Department	6,039,954	0.04358906%
2138	City of Hood River	5,420,977	0.03912203%
2139	City of Reedsport	1,533,597	0.01106764%
2140	City of Lebanon	8,246,631	0.05951417%
2142	City of Sherwood	10,543,265	0.07608849%
2143	City of Oakland	241,551	0.00174322%
2145	City of Vale	621,066	0.00448210%
2146	City of Prineville	5,512,163	0.03978010%
2147	City of Wheeler	168,889	0.00121883%
2148	City of Klamath Falls	11,495,723	0.08296218%
2149	City of Canyonville	288,372	0.00208112%
2150	City of Bandon	2,759,646	0.01991578%
2152	City of Coos Bay	9,394,247	0.06779627%
2154	City of Pendleton	11,102,000	0.08012076%
2155	City of Corvallis	40,363,282	0.29129319%
2157	City of Monmouth	4,327,823	0.03123297%
2158	City of Milton-Freewater	5,301,923	0.03826284%
2159	City of Baker City	4,240,130	0.03060011%
2160	City of Hermiston	8,315,206	0.06000907%
2161	City of Pilot Rock	374,248	0.00270087%
2162	City of Clatskanie	762,777	0.00550480%
2163	City of Milwaukie	11,839,688	0.08544450%
2165	City of Cornelius	3,203,195	0.02311678%
2166	City of Nyssa	638,412	0.00460728%
2167	City of Athena	273,936	0.00197694%
2168	City of Oakridge	1,725,276	0.01245095%
2170	City of Madras	2,374,856	0.01713883%
2172	City of Sandy	6,157,188	0.04443511%
2174	City of Mt Angel	1,077,279	0.00777449%
2175	City of Umatilla	3,754,780	0.02709745%
2176	City of Scappoose	2,773,616	0.02001659%
2177	City of Condon	252,359	0.00182122%
2178	City of Boardman	1,986,246	0.01433431%
2179	City of Estacada	1,568,657	0.01132066%
2180	City of Enterprise	824,975	0.00595367%
2181	City of Central Point	6,079,966	0.04387781%
2182	City of Cascade Locks	925,635	0.00668011%
2183	City of Myrtle Point	1,627,031	0.01174194%
2184	City of Port Orford	591,836	0.00427116%
2185	City of Wood Village	926,642	0.00668737%
2186	City of Chiloquin	251,125	0.00181232%
2187	City of Philomath	1,927,273	0.01390872%
2188	City of Talent	1,785,441	0.01288515%
2189	City of Willamina	647,405	0.00467218%
2191	City of Huntington	136,627	0.00098601%
2192	City of North Plains	919,767	0.00663776%
2193	City of Heppner	382,539	0.00276070%
2194	City of Cave Junction	741,301	0.00534981%
2195	City of Metolius	111,594	0.00080535%
2196	City of Hubbard	870,326	0.00628096%
2197	City of Myrtle Creek	1,160,065	0.00837194%
2198	City of Carlton	774,452	0.00558905%
2199	City of Junction City	3,230,029	0.02331043%
2200	City of Wallowa	219,444	0.00158368%
2201	City of Coburg	1,056,774	0.00762651%
2202	City of Dallas	6,649,571	0.04798853%
2203	City of Rockaway Beach	886,750	0.00639948%

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Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employee Allocations
As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Valuation Payroll	Proportionate Share
		Measurement Period June 30, 2024	June 30, 2024
2204	City of Burns	652,589	0.00470959%
2205	City of Elgin	856,857	0.00618376%
2206	City of Weston	227,126	0.00163912%
2207	City of Mill City	385,041	0.00277876%
2208	City of Fairview	1,855,200	0.01338858%
2209	City of Monroe	178,175	0.00128585%
2210	City of Helix	-	0.00000000%
2211	City of Jefferson	543,856	0.00392489%
2212	Town of Lakeview	1,180,918	0.00852244%
2213	City of Stanfield	781,786	0.00564198%
2214	City of Yamhill	331,340	0.00239121%
2215	City of Powers	-	0.00000000%
2216	City of Brookings	3,307,682	0.02387083%
2217	City of Sutherlin	3,510,427	0.02533400%
2218	City of Prairie City	241,660	0.00174401%
2219	City of Sheridan	961,060	0.00693576%
2220	City of Garibaldi	485,581	0.00350434%
2221	City of Sisters	1,151,558	0.00831055%
2222	City of Jacksonville	1,367,478	0.00986880%
2223	City of Cannon Beach	3,109,498	0.02244058%
2224	City of Falls City	201,875	0.00145689%
2225	City of Echo	149,378	0.00107803%
2226	City of Hines	441,350	0.00318513%
2228	City of Turner	722,855	0.00521669%
2229	City of John Day	686,895	0.00495717%
2231	City of Banks	353,629	0.00255206%
2232	City of Joseph	491,957	0.00355035%
2233	City of Lafayette	603,316	0.00435400%
2234	City of Aumsville	1,317,475	0.00950793%
2235	City of Amity	298,276	0.00215260%
2236	City of Creswell	1,267,377	0.00914639%
2237	City of Troutdale	4,569,476	0.03297693%
2238	City of Warrenton	3,127,919	0.02257352%
2240	City of Wilsonville	12,437,931	0.08976189%
2241	City of Bay City	798,621	0.00576348%
2242	City of Gaston	116,113	0.00083797%
2244	City of Lakeside	282,714	0.00204029%
2245	City of Dundee	826,461	0.00596439%
2246	City of Merrill	-	0.00000000%
2247	City of Malin	149,295	0.00107743%
2248	City of Fossil	140,798	0.00101611%
2249	City of Phoenix	1,726,101	0.01245690%
2250	City of Gold Beach	914,286	0.00659821%
2251	City of Rogue River	818,350	0.00590586%
2252	City of Dayton	592,390	0.00427516%
2253	Town of Butte Falls	85,427	0.00061651%
2254	City of Shady Cove	246,821	0.00178125%
2255	Town of Canyon City	124,441	0.00089807%
2256	City of Jordan Valley	56,856	0.00041032%
2257	City of Culver	182,389	0.00131627%
2258	City of Adair Village	389,854	0.00281349%
2260	City of Riddle	295,802	0.00213474%
2261	City of Waldport	929,572	0.00670852%
2262	City of Dufur	148,137	0.00106907%
2263	City of La Grande	2,525,997	0.01822958%
2264	City of Gervais	753,325	0.00543659%
2265	City of Westfir	64,826	0.00046784%
2266	City of Irrigon	596,905	0.00430774%
2267	City of Independence	3,828,873	0.02763216%
2268	City of Harrisburg	796,986	0.00575168%

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 Employee Allocations
As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Valuation Payroll	Proportionate Share
		Measurement Period June 30, 2024	June 30, 2024
2269	City of Durham	93,823	0.00067710%
2270	City of Lyons	57,494	0.00041492%
2271	City of Columbia City	571,625	0.00412530%
2272	City of Aurora	351,077	0.00253365%
2273	City of Silverton	2,957,819	0.02134595%
2274	City of Gold Hill	192,386	0.00138841%
2275	City of Toledo	2,883,584	0.02081021%
2276	City of Newport	2,543,855	0.01835846%
2278	City of Springfield	36,491,177	0.26334903%
2279	City of Keizer	7,741,131	0.05586609%
2280	City of Winston	1,970,478	0.01422052%
2281	City of Manzanita	1,023,820	0.00738869%
2282	City of Eagle Point	1,040,844	0.00751155%
2283	City of Maupin	508,887	0.00367253%
2284	City of Halsey	293,803	0.00212031%
2285	City of Veneta	1,145,532	0.00826706%
2286	City of Millersburg	462,085	0.00333477%
2287	City of King City	518,760	0.00374378%
2288	City of Tualatin	14,008,505	0.10109639%
2290	City of Molalla	4,491,213	0.03241213%
2291	City of Florence	3,950,058	0.02850672%
2292	City of North Bend	4,004,722	0.02890123%
2293	City of Lowell	354,445	0.00255796%
2294	City of Depoe Bay	705,300	0.00509000%
2295	City of Tigard	7,404,271	0.05343504%
2296	City of Happy Valley	6,134,482	0.04427125%
2297	City of Rainier	1,209,762	0.00873059%
2298	City of Lincoln City	9,786,556	0.07062748%
2299	City of Dunes City	62,811	0.00045329%
2300	City of Yachats	584,070	0.00421511%
2301	City of Moro	109,936	0.00079338%
2302	City of Mt. Vernon	124,972	0.00090190%
2303	City of Woodburn	12,441,408	0.08978699%
2304	City of Gladstone	3,685,187	0.02659521%
2305	City of Elkton	81,616	0.00058900%
2306	City of Imbler	18,881	0.00013626%
2307	City of Yoncalla	326,321	0.00235499%
2308	City of North Powder	116,582	0.00084135%
2309	City of Gearhart	979,791	0.00707094%
2403	Central Coos Fire and Rescue	109,664	0.00079142%
2408	Pleasant Hill Goshen Rural Fire Protection District	321,046	0.00231692%
2501	Port of The Dalles	190,459	0.00137450%
2507	Port of Astoria	1,643,089	0.01185782%
2508	Multnomah Drainage	3,883,893	0.02802922%
2510	Horsefly Irrigation District	138,485	0.00099942%
2511	Grants Pass Irrigation District	644,451	0.00465086%
2512	Port of Portland	79,841,206	0.57619694%
2513	Port of Coos Bay	1,510,848	0.01090346%
2515	Klamath County Fire District 1	7,037,753	0.05078996%
2518	Clackamas County Housing Authority	3,629,203	0.02619118%
2519	Home Forward	23,738,498	0.17131567%
2521	League of Oregon Cities	2,091,395	0.01509315%
2522	Lane Council of Governments	18,630,723	0.13445395%
2526	Clatskanie PUD	4,647,723	0.03354163%
2527	Deschutes Valley Water District	1,764,782	0.01273605%
2528	Columbia River Fire & Rescue	6,441,508	0.04648699%
2529	East Fork Irrigation District	438,698	0.00316599%
2531	Oregon School Boards Association	4,012,723	0.02895897%
2533	Owyhee Irrigation District	1,514,282	0.01092825%
2536	Valley View Cemetery	69,214	0.00049950%

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 Employee Allocations
As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Valuation Payroll Measurement Period June 30, 2024	Proportionate Share June 30, 2024
2538	Clackamas Vector Control	300,400	0.00216792%
2540	West Extension Irrigation District	206,697	0.00149169%
2541	Jackson County Vector Control District	208,215	0.00150264%
2542	Rainbow Water District	706,802	0.00510084%
2545	Council of Governments	11,185,177	0.08072104%
2549	Rogue River Fire District	1,189,756	0.00858621%
2550	Nyssa Road Assessment District 2	240,063	0.00173249%
2552	Winston-Dillard Fire District	982,161	0.00708805%
2553	Tangent Rural Fire Protection District	186,583	0.00134653%
2555	Monroe Fire Department	178,347	0.00128709%
2556	Jackson County Fire District 5	5,384,726	0.03886042%
2557	Estacada Fire Department	1,247,936	0.00900609%
2559	Keizer Fire Department	4,373,343	0.03156148%
2561	Jefferson Rural Fire Protection District	466,648	0.00336770%
2562	Wy'East Fire District	59,924	0.00043246%
2563	Central Oregon Irrigation District	2,199,288	0.01587179%
2564	Illinois Valley Fire District	807,681	0.00582886%
2567	Charleston Rural Fire Protection District	271,018	0.00195588%
2568	Molalla Rural Fire Protection District 73	1,729,957	0.01248473%
2569	Central Oregon Intergovernmental Council	5,162,290	0.03725514%
2570	Port of St Helens	1,294,793	0.00934424%
2571	Crystal Springs Water District	667,280	0.00481562%
2572	Local Government Personnel Institute	-	0.00000000%
2575	Jefferson County Rural Fire Protection District 1	599,017	0.00432298%
2576	Depoe Bay Rural Fire Protection District	1,492,437	0.01077060%
2579	La Pine Rural Fire Protection District	2,831,051	0.02043109%
2580	Marion County Fire District 1	6,306,124	0.04550995%
2581	Port of Umatilla	192,649	0.00139031%
2582	Talent Irrigation District	468,844	0.00338355%
2585	Rogue River Valley Irrigation District	443,653	0.00320175%
2587	Tualatin Valley Irrigation District	466,902	0.00336953%
2588	Clatskanie Rural Fire Protection District	1,903,459	0.01373685%
2589	West Slope Water District	549,914	0.00396861%
2590	Redmond Fire & Rescue	6,059,904	0.04373303%
2592	Medford Irrigation District	462,747	0.00333955%
2594	Metro	84,282,057	0.60824561%
2595	Canby Fire District	2,969,450	0.02142989%
2596	Bend Parks & Recreation	12,338,855	0.08904688%
2597	Mapleton Water District	57,979	0.00041842%
2598	Marion County Housing Authority	912,095	0.00658240%
2599	South Suburban Sanitary District	946,546	0.00683102%
2600	Winston-Dillard Water District	590,082	0.00425849%
2601	Baker Valley Irrigation District	56,679	0.00040904%
2602	Aumsville Rural Fire Protection District	251,105	0.00181217%
2603	Corbett Water District	218,669	0.00157809%
2604	Netarts-Oceanside Sanitary District	428,937	0.00309555%
2605	Scio Fire District	72,800	0.00052538%
2606	West Valley Housing Authority	999,365	0.00721220%
2607	Hoodland Fire District 74	1,260,485	0.00909665%
2608	Gaston Rural Fire Protection District	267,576	0.00193104%
2610	Turner Fire District	654,352	0.00472232%
2611	Burnt River Irrigation District	48,677	0.00035129%
2612	Community Services Consortium	6,966,571	0.05027626%
2613	Polk Soil & Water Conservation District	143,113	0.00103282%
2617	Clean Water Services	41,399,194	0.29876914%
2618	Estacada Cemetery District	8,396	0.00006059%
2620	Jackson County Fire District 4	551,254	0.00397828%
2623	Evans Valley Fire District 6	135,070	0.00097477%
2624	Klamath Vector Control	119,748	0.00086420%
2625	Port of Newport	1,462,530	0.01055477%

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 Employee Allocations
As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Valuation Payroll	Proportionate Share
		Measurement Period June 30, 2024	June 30, 2024
2626	Tillamook Peoples Utility District	10,093,586	0.07284325%
2628	McKenzie Fire and Rescue	615,027	0.00443852%
2630	Sheridan Fire District	1,089,112	0.00785989%
2631	Arch Cape Water-Sanitary District	153,961	0.00111110%
2633	Port of Cascade Locks	753,638	0.00543884%
2637	Northeast Oregon Housing Authority	944,879	0.00681899%
2638	North Douglas County Fire and EMS	401,252	0.00289575%
2641	Suburban East Salem Water District	307,063	0.00221600%
2642	Dexter Rural Fire Protection District	69,492	0.00050151%
2643	Sweet Home Cemetery	186,364	0.00134495%
2644	Lakeside Water District	259,062	0.00186960%
2645	Chiloquin Agency Lake Rural Fire Protection District	311,567	0.00224852%
2646	Keno Rural Fire Protection District	202,099	0.00145850%
2647	Crooked River Ranch Rural Fire Protection District	338,828	0.00244525%
2648	Black Butte Ranch Rural Fire Protection District	783,074	0.00565128%
2649	Colton Fire Department	31,557	0.00022774%
2651	Imbler Rural Fire Protection District	5,968	0.00004307%
2652	The Oregon Consortium	-	0.00000000%
2653	Umatilla Fire Department	656,974	0.00474124%
2657	Mid-Willamette Valley Senior Service Agency	17,295,385	0.12481710%
2659	Silverton Fire District	694,633	0.00501302%
2660	Tualatin Valley Fire & Rescue	68,819,717	0.49665720%
2663	Metropolitan Area Communications Commission	912,118	0.00658256%
2664	Applegate Valley Rural Fire Protection District 9	521,223	0.00376155%
2669	Roseburg Urban Sanitary Authority	1,185,709	0.00855701%
2671	Columbia 911 Communications District	1,492,051	0.01076781%
2672	Rockwood Water PUD	2,179,519	0.01572912%
2673	Port Orford Library	81,251	0.00058637%
2674	Nestucca Rural Fire District	790,607	0.00570564%
2676	Woodburn Fire District	2,566,942	0.01852507%
2678	Central Oregon Regional Housing Authority	1,483,431	0.01070560%
2679	Columbia River Public Utility District	5,301,277	0.03825818%
2681	Cloverdale Rural Fire Protection District	430,145	0.00310426%
2684	Parkdale Fire District	211,547	0.00152669%
2685	Oregon Community College Association	787,354	0.00568216%
2686	Weston Cemetery	-	0.00000000%
2687	Columbia Drainage Vector Control District	226,159	0.00163214%
2688	Polk County Fire District 1	1,630,393	0.01176620%
2689	Redmond Area Park & Recreation District	929,089	0.00670504%
2692	Siuslaw Public Library	495,483	0.00357579%
2693	City-County Insurance Services	7,918,294	0.05714464%
2694	Philomath Fire Department	634,694	0.00458045%
2695	Washington County Consolidated Communications Agency	8,819,356	0.06364741%
2696	Stayton Fire District	515,006	0.00371668%
2698	Halsey Shedd Rural Fire Protection District	171,941	0.00124086%
2699	Chetco Library Board	384,291	0.00277335%
2700	Lowell Rural Fire Protection District	233,916	0.00168812%
2701	Sisters-Camp Sherman Rural Fire Protection District	1,270,669	0.00917015%
2702	Banks Fire District 13	222,213	0.00160367%
2704	Clatsop County 4-H District	-	0.00000000%
2705	Lebanon Fire District	4,275,149	0.03085284%
2707	Clatskanie Library	99,929	0.00072116%
2709	Scappoose Public Library	176,718	0.00127533%
2710	Klamath County Emergency Communications District	955,002	0.00689204%
2713	Port of Tillamook Bay	1,053,864	0.00760551%
2714	Winchester Bay Sanitary District	178,982	0.00129168%
2715	Jackson County Fire District 3	8,506,361	0.06138859%
2716	Neskowin Water District	221,650	0.00159960%
2717	Ice Fountain Water District	418,997	0.00302381%
2718	Curry Library	203,051	0.00146538%

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 Employee Allocations
As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Valuation Payroll	Proportionate Share
		Measurement Period June 30, 2024	June 30, 2024
2721	Klamath Housing Authority	973,282	0.00702397%
2722	Tillamook 9-1-1	686,147	0.00495178%
2724	Nehalem Bay Wastewater Agency	367,540	0.00265246%
2725	West Valley Fire District	-	0.00000000%
2726	Yamhill Communications Agency	1,039,374	0.00750094%
2728	Baker County Library District	520,914	0.00375933%
2729	Douglas County Fire District 2	4,712,376	0.03400821%
2731	Canby Utility Board	2,166,856	0.01563774%
2732	Umatilla County Special Library District	102,468	0.00073949%
2733	Wiard Memorial Park District	-	0.00000000%
2734	Seal Rock Water District	709,307	0.00511892%
2739	Scappoose Rural Fire Protection District	2,760,585	0.01992255%
2740	Neskowin Regional Sanitary Authority	155,194	0.00112000%
2741	Port of Garibaldi	136,197	0.00098290%
2742	Amity Fire District	156,062	0.00112627%
2743	Douglas Soil & Water Conservation District	-	0.00000000%
2745	Clackamas County Fire District	40,748,660	0.29407438%
2747	Salem Housing Authority	2,705,751	0.01952682%
2749	Black Butte Ranch Police	286,031	0.00206423%
2751	Lane Regional Air Protection Agency	1,298,136	0.00936837%
2752	Mist-Birkenfeld Rural Fire Protection District	281,869	0.00203419%
2753	Linn-Benton Housing Authority	1,770,773	0.01277929%
2757	City of Stayton	809,792	0.00584409%
2758	Mohawk Valley Rural Fire District	281,489	0.00203145%
2760	Knappa Svensen Burnside Rural Fire Protection District	110,686	0.00079880%
2761	Clackamas River Water	3,279,077	0.02366440%
2763	Junction City Fire Department	557,848	0.00402587%
2765	Green Sanitary	-	0.00000000%
2766	Southwest Lincoln County Water District	358,682	0.00258853%
2767	Springfield Utility Board	-	0.00000000%
2768	Lake County Library District	75,371	0.00054394%
2771	Harbor Water PUD	288,519	0.00208218%
2772	Umatilla County Soil & Water District	71,718	0.00051757%
2773	Housing Authority of Jackson County	3,589,553	0.02590503%
2774	Oregon Trail Library District	293,568	0.00211862%
2776	Rainier Cemetery District	85,662	0.00061821%
2777	City of Newberg	7,140,046	0.05152819%
2778	Mulino Water District 23	82,005	0.00059181%
2779	Brownsville Rural Fire Protection District	80,368	0.00058000%
2780	Nehalem Bay Health District	-	0.00000000%
2781	North Bend Coos-Curry Housing Authority	800,234	0.00577512%
2783	Tillamook Fire District	179,427	0.00129489%
2784	Eisenschmidt Pool	233,614	0.00168594%
2785	Fern Ridge Community Library	301,614	0.00217668%
2786	Seal Rock Rural Fire Protection District	248,532	0.00179360%
2788	Port of Hood River	1,626,765	0.01174001%
2789	Farmers Irrigation District	677,892	0.00489220%
2790	Silver Falls Library District	544,975	0.00393297%
2792	North Wasco County Parks and Recreation District	321,417	0.00231960%
2793	North Lincoln Fire & Rescue District 1	2,022,480	0.01459580%
2796	West Side Rural Fire Protection District	361,643	0.00260990%
2797	Vernonia Fire	277,900	0.00200555%
2798	Fairview Water District	130,033	0.00093842%
2799	Sublimity Fire District	147,885	0.00106726%
2801	Coburg Rural Fire Protection District	257,932	0.00186144%
2802	Rural Road Assessment District 3	243,059	0.00175411%
2803	Southwestern Polk County Rural Fire Protection District	310,504	0.00224084%
2804	Aurora Rural Fire Protection District	904,063	0.00652443%
2806	Multnomah County Rural Fire Protection District 14	31,886	0.00023012%
2809	Juntura Road District 4	-	0.00000000%

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Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employee Allocations
As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Valuation Payroll	Proportionate Share
		Measurement Period June 30, 2024	June 30, 2024
2810	Sutherlin Water Control District	91,266	0.00065865%
2811	Mid-Columbia Center For Living	5,708,195	0.04119483%
2814	The Job Council	-	0.00000000%
2816	Odell Sanitary District	336,015	0.00242495%
2817	Wickiup Water District	211,962	0.00152968%
2818	Netarts Water District	252,906	0.00182517%
2819	Harrisburg Fire and Rescue	280,400	0.00202358%
2820	Central Oregon Coast Fire & Rescue District	612,476	0.00442011%
2821	Tillamook County Soil and Water Conservation District	181,785	0.00131191%
2822	Deschutes County Rural Fire Protection District 2	-	0.00000000%
2823	Lyons Fire District	122,843	0.00088653%
2824	Glide Fire Department	163,549	0.00118030%
2825	Northern Oregon Corrections	3,932,926	0.02838309%
2826	Wasco County Soil-Water Conservation District	603,263	0.00435362%
2828	Deschutes Public Library District	6,164,528	0.04448808%
2829	Hubbard Rural Fire Protection District	329,607	0.00237871%
2830	Netarts-Oceanside Rural Fire Protection District	160,404	0.00115760%
2833	Boardman Rural Fire Protection District	933,783	0.00673891%
2834	Crescent Rural Fire Protection District	116,189	0.00083851%
2835	North Clackamas County Water Commission	374,879	0.00270542%
2837	NORCOM	1,577,726	0.01138612%
2838	High Desert Parks & Recreation District	44,999	0.00032475%
2839	North Morrow Vector Control District	175,495	0.00126651%
2840	Cannon Beach Rural Fire Protection District	479,280	0.00345886%
2841	Jefferson County Soil & Water Conservation District	255,667	0.00184509%
2842	Tualatin Valley Water District	13,890,758	0.10024663%
2843	Yachats Rural Fire Protection District	387,286	0.00279496%
2844	Crook County Rural Fire Protection District 1	3,094,935	0.02233549%
2845	Sunrise Water Authority	1,735,774	0.01252671%
2846	Jefferson County Library District	395,530	0.00285445%
2847	Sweet Home Fire and Ambulance District	1,591,701	0.01148696%
2849	Lebanon Aquatic District	335,437	0.00242078%
2850	Lake County 4-H & Extension Service	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	-	0.00000000%
2852	Ochoco Irrigation District	631,703	0.00455886%
2853	Mill City Rural Fire Protection District	-	0.00000000%
2855	Harney Hospital	12,130,504	0.08754326%
2857	Sunriver Service District	2,268,512	0.01637137%
2858	Nesika Beach-Ophir Water District	209,327	0.00151067%
2859	South Lane County Fire and Rescue	2,806,611	0.02025471%
2860	Coos County Airport District	1,124,635	0.00811625%
2861	Mt Angel Fire District	147,538	0.00106475%
2864	Tri-City Water and Sanitary Authority	499,642	0.00360581%
2865	Tri-County Cooperative Weed Management Area	131,534	0.00094925%
2867	West Multnomah Soil and Water Conservation District	1,019,959	0.00736083%
2869	Nehalem Bay Fire & Rescue	570,732	0.00411885%
2870	Clackamas River Water Providers	206,563	0.00149072%
2873	Mosier Fire District	41,521	0.00029965%
2874	Umatilla-Morrow Radio and Data District	185,593	0.00133939%
2876	Oregon Municipal Electric Utilities Association	152,867	0.00110321%
2877	Mid-Columbia Fire and Rescue V1-801	2,215,908	0.01599173%
2878	Yamhill Fire Protection District	151,659	0.00109449%
2879	LaGrande Rural Fire Protection District	-	0.00000000%
2880	Oregon Health & Science University	366,741,109	2.64669227%
2881	Lake Chinook Fire and Rescue District	89,391	0.00064512%
2883	Lane Fire Authority	4,237,470	0.03058092%
2884	North Central Public Health District	1,507,469	0.01087908%
2885	Siletz Rural Fire Protection District	-	0.00000000%
2886	Idanha-Detroit Rural Fire Protection District	61,193	0.00044162%
2887	Umatilla County Fire District #1	4,260,024	0.03074369%

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 Employee Allocations
As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Valuation Payroll	Proportionate Share
		Measurement Period June 30, 2024	June 30, 2024
2888	Oak Lodge Water Services District	3,465,477	0.02500961%
2889	Mid-valley Behavioral Care Network	-	0.00000000%
2890	Central Cascades Fire & EMS	66,452	0.00047957%
2891	Grant County Emergency Communications Agency	188,056	0.00135716%
2892	Lake Health District	-	0.00000000%
2894	Greater Toledo Pool Recreation District	-	0.00000000%
2895	Western Lane Fire and EMS Authority	2,572,080	0.01856215%
2897	Morrow County	445,694	0.00321648%
2898	Adair Rural Fire Protection District	76,501	0.00055209%
2899	New Carlton Fire District	91,420	0.00065976%
2900	Clatsop Community College	7,602,957	0.05486892%
2901	Blue Mountain Community College	10,930,763	0.07888498%
2902	Treasure Valley Community College	8,209,684	0.05924754%
2903	Umpqua Community College	12,508,246	0.09026934%
2904	Lane Community College	48,210,713	0.34792642%
2905	Mt Hood Community College	48,949,771	0.35326004%
2906	Klamath Community College	10,615,784	0.07661184%
2908	Clackamas Community College	35,317,587	0.25487948%
2910	Linn-Benton Community College	32,724,763	0.23616763%
2918	Portland Community College	145,327,087	1.04879455%
2919	Chemeketa Community College	53,389,586	0.38530124%
2922	Rogue Community College	20,621,851	0.14882350%
2995	Oregon Coast Community College	3,781,892	0.02729311%
2996	Columbia Gorge Community College	6,625,683	0.04781614%
2997	Tillamook Bay Community College	2,157,640	0.01557123%
2998	Southwestern Community College	11,177,703	0.08066710%
2999	Central Oregon Community College	24,860,699	0.17941436%
3003	Baker School District 5J	14,971,037	0.10804278%
3008	Huntington School District 16J	780,504	0.00563273%
3016	Burnt River High School	322,662	0.00232858%
3027	Pine-Eagle School District 61	2,155,198	0.01555361%
3037	Alsea School	5,352,241	0.03862598%
3039	Corvallis School District 509J	51,524,032	0.37183794%
3043	Philomath School District 17J	10,873,183	0.07846944%
3075	West Linn School District	69,712,111	0.50309742%
3116	Colton School District 53	4,168,826	0.03008553%
3122	Oregon City School District 62	53,846,454	0.38859836%
3160	Gladstone School District 115	14,779,657	0.10666163%
3179	Clatsop County School District 1C	14,289,881	0.10312702%
3186	Jewell School District 8	2,673,136	0.01929145%
3187	Seaside Schools	11,215,005	0.08093629%
3195	Warrenton-Hammond School District	6,818,090	0.04920470%
3230	Vernonia School District	4,287,568	0.03094246%
3241	Coquille School District 8	8,527,631	0.06154209%
3242	Coos Bay School District 9	19,080,162	0.13769745%
3245	North Bend Public Schools	15,656,688	0.11299097%
3252	Powers School District	1,362,308	0.00983149%
3257	Myrtle Point School District 41	3,984,103	0.02875242%
3264	Bandon School District	4,714,561	0.03402398%
3274	Crook County School District	21,396,479	0.15441382%
3275	Port Orford-Langlois School District 2Cj	2,033,202	0.01467318%
3283	Brookings-Harbor School District 17C	8,491,036	0.06127800%
3288	Central Curry School District 1	3,010,883	0.02172890%
3291	Bend-La Pine Public Schools	124,978,959	0.90194646%
3296	Sisters School District	8,736,139	0.06304685%
3307	Oakland School District	3,816,310	0.02754150%
3310	Roseburg Public Schools	36,527,928	0.26361426%
3316	Glide School District 12	5,008,380	0.03614441%
3318	Days Creek School District 15	1,826,907	0.01318440%
3319	South Umpqua School District	8,427,220	0.06081745%

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Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employee Allocations
As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Valuation Payroll	Proportionate Share
		Measurement Period June 30, 2024	June 30, 2024
3320	Camas Valley School District 21	1,725,852	0.01245510%
3321	North Douglas School District 22	2,119,349	0.01529489%
3324	Yoncalla School District 32	2,263,211	0.01633311%
3325	Elkton School District 34	1,871,488	0.01350613%
3335	Riddle School District	2,428,757	0.01752782%
3338	Glendale 77	2,205,390	0.01591583%
3349	Winston-Dillard Schools	9,477,846	0.06839959%
3353	Sutherlin School District 130	8,991,632	0.06489069%
3361	Arlington Public Schools	1,083,747	0.00782117%
3364	Condon Admin School District 25J	985,654	0.00711325%
3370	Prairie City School District 4	1,747,229	0.01260938%
3372	Monument School District 8	601,801	0.00434307%
3375	Dayville School District 16J	712,346	0.00514085%
3376	Long Creek Schools	440,945	0.00318221%
3394	Crane Elementary School	1,065,010	0.00768595%
3395	Pine Creek School	72,459	0.00052292%
3396	Diamond School District 7	18,815	0.00013578%
3397	Suntex School District	40,806	0.00029449%
3398	Drewsey School	209,225	0.00150993%
3399	Frenchglen School District	176,893	0.00127660%
3405	Fields-Trout Creek 33	168,594	0.00121671%
3407	Crane Union High School	1,029,594	0.00743036%
3409	Hood River County School District	32,584,637	0.23515637%
3414	Phoenix-Talent School District	18,685,244	0.13484742%
3415	Ashland Public Schools	23,496,227	0.16956725%
3416	Central Point School District 6	32,170,429	0.23216712%
3417	Eagle Point School District 9	26,377,115	0.19035800%
3424	Rogue River School District	6,485,019	0.04680100%
3432	Prospect School District	1,569,294	0.01132526%
3439	Butte Falls School District	1,735,230	0.01252278%
3440	Pinehurst School	219,284	0.00158253%
3445	Culver School District 4	4,937,523	0.03563305%
3446	Ashwood School	27,565	0.00019893%
3447	Madras School District	24,956,887	0.18010852%
3451	Black Butte School District	415,894	0.00300142%
3454	Grants Pass School District	44,415,351	0.32053611%
3456	Klamath County School District	47,950,864	0.34605115%
3457	Klamath Falls City Schools	20,142,942	0.14536731%
3461	Lake County School District 7	6,214,641	0.04484974%
3462	Paisley School District	1,198,467	0.00864908%
3463	North Lake School District 14	2,189,050	0.01579791%
3464	Plush School District	154,116	0.00111222%
3465	Adel School District 21	94,720	0.00068357%
3470	Pleasant Hill School District	6,059,261	0.04372840%
3473	Eugene School District 4J	134,250,232	0.96885526%
3487	Springfield School District 19	71,244,552	0.51415672%
3494	Fern Ridge School District	7,987,943	0.05764728%
3498	Mapleton School District	1,955,408	0.01411176%
3502	Creswell School District 40	7,879,314	0.05686333%
3506	South Lane School District	21,955,372	0.15844723%
3510	Bethel School District	39,803,818	0.28725566%
3517	Crow-Applegate-Lorane District 66	2,650,560	0.01912853%
3519	McKenzie School District	2,513,930	0.01814250%
3520	Junction City School District 69	11,070,098	0.07989054%
3522	Lowell School District	3,241,314	0.02339187%
3524	Oakridge School District	3,796,338	0.02739736%
3527	Marcola School District 79	3,147,968	0.02271821%
3533	Triangle Lake Schools	2,768,273	0.01997803%
3537	Siuslaw School District 97J	11,071,519	0.07990079%
3579	Lincoln County School District	31,587,002	0.22795665%

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Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employee Allocations
As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Valuation Payroll Measurement Period June 30, 2024	Proportionate Share June 30, 2024
3615	Central Linn School District 552C	4,409,737	0.03182413%
3618	Sweet Home School District 55	15,454,797	0.11153397%
3647	Scio School District 95C	4,538,822	0.03275571%
3665	Santiam Canyon School District	4,618,097	0.03332782%
3684	Ontario School District 8C	17,032,415	0.12291930%
3687	Juntura Grade School	62,666	0.00045225%
3694	Nyssa School District 26	8,993,474	0.06490398%
3696	Annex Elementary School	741,128	0.00534856%
3707	Adrian School District 61	1,917,328	0.01383695%
3709	Harper School District 66	1,371,943	0.00990102%
3712	W W Jones School	161,640	0.00116652%
3729	Jefferson School District 14Cj	6,049,921	0.04366099%
3730	North Marion School District 15	13,144,800	0.09486322%
3735	Salem-Keizer Public Schools	331,862,482	2.39498066%
3750	St Paul School District	2,193,035	0.01582667%
3780	Mt Angel School District 91	4,827,604	0.03483979%
3786	Woodburn School District	43,651,716	0.31502511%
3809	Morrow County Schools	17,033,211	0.12292505%
3818	Portland Public Schools	455,882,767	3.29000858%
3820	Parkrose School District	23,328,492	0.16835674%
3824	Reynolds School District	89,188,089	0.64365139%
3842	Corbett School District 39	8,093,884	0.05841183%
3843	David Douglas School District	91,674,179	0.66159297%
3847	Riverdale School	5,669,152	0.04091306%
3850	Dallas School District	20,887,208	0.15073852%
3859	Central School District 13J	25,518,477	0.18416140%
3865	Perrydale School District 21	2,354,927	0.01699501%
3887	Falls City School District	2,086,244	0.01505597%
3902	Tillamook Public Schools	15,023,855	0.10842396%
3920	Neah-Kah-Nie School District	7,148,149	0.05158666%
3927	Echo School District	2,451,296	0.01769048%
3928	Umatilla School District 6R	9,403,752	0.06786487%
3931	Pendleton School District 16R	20,404,080	0.14725188%
3935	Athena-Weston School District 29Rj	4,646,534	0.03353304%
3942	Stanfield School District	3,913,536	0.02824315%
3944	Ukiah School	335,981	0.00242470%
3957	Helix School District	1,399,196	0.01009770%
3958	Pilot Rock School District 2R	2,468,110	0.01781182%
3965	La Grande Public Schools	15,527,089	0.11205569%
3966	Union County School District	2,604,176	0.01879378%
3967	North Powder School District	1,952,684	0.01409210%
3969	Imbler School District	2,148,876	0.01550798%
3970	Cove School District	2,133,325	0.01539575%
3973	Elgin School District 23	3,221,694	0.02325028%
3986	Joseph School District 6	2,162,849	0.01560882%
3990	Wallowa School	1,556,229	0.01123097%
3993	Enterprise School District 21	2,561,152	0.01848329%
4003	Troy School District 54	62,791	0.00045315%
4012	Dufur Schools	2,982,952	0.02152733%
4034	Gaston Public Schools	4,106,414	0.02963511%
4035	Banks School District	6,688,348	0.04826838%
4062	Beaverton School District	342,135,711	2.46912037%
4109	Spray School District 1	712,937	0.00514511%
4114	Fossil School District 21J	1,150,485	0.00830280%
4135	Newberg School District 29Jt	29,682,997	0.21421585%
4142	McMinnville Schools	48,821,678	0.35233562%
4144	Sheridan School District 48J	6,078,280	0.04386565%
4166	Yamhill-Carlton School District 1	6,230,557	0.04496460%
4219	Grant County Education Service District	952,953	0.00687726%
4220	Jefferson County Education Service District	1,333,060	0.00962041%

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 Employee Allocations
As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Valuation Payroll	Proportionate Share
		Measurement Period June 30, 2024	June 30, 2024
4223	InterMountain Education Service District	15,151,214	0.10934307%
4224	Wallowa County Region 18	1,511,577	0.01090873%
4226	North Central Education Service District	1,121,329	0.00809239%
4232	South Coast Education Service District Region 7	6,489,789	0.04683542%
4237	Douglas Education Service District	16,600,436	0.11980180%
4238	Multnomah Education Service District	36,112,784	0.26061825%
4252	High Desert Education Service District	18,887,857	0.13630963%
4254	Willamette Education Service District	26,560,927	0.19168454%
4258	Hermiston School District 8R	36,547,505	0.26375554%
4259	Clackamas Education Service District	24,454,744	0.17648466%
4260	Greater Albany School District 8J	66,037,780	0.47658055%
4268	Lake Oswego School District	56,710,676	0.40926884%
4270	Silver Falls School District	25,301,832	0.18259792%
4271	Malheur Education Service District Region 14	4,301,086	0.03104002%
4272	Linn-Benton-Lincoln Education Service District	16,856,244	0.12164791%
4273	Double O School District	24,466	0.00017657%
4276	Lane County Education Service District	13,482,385	0.09729949%
4277	Mitchell School	707,474	0.00510569%
4279	St Helens School District 502	21,706,237	0.15664928%
4280	Northwest Regional Education Service District	44,568,782	0.32164338%
4286	Southern Oregon Education Service District	13,532,022	0.09765772%
4288	Medford School District 549C	82,216,420	0.59333835%
4291	Dayton Public Schools	5,991,373	0.04323846%
4293	Lake County Education Service District	742,943	0.00536166%
4294	Harney Education Service District Region XVII	1,722,605	0.01243167%
4295	Wasco County Education Service District	3,624,596	0.02615794%
4306	Amity School District	5,435,739	0.03922857%
4309	Scappoose School District	13,445,301	0.09703186%
4311	Redmond School District 2J	47,635,806	0.34377744%
4312	Reedsport School District	4,240,597	0.03060348%
4313	Forest Grove School District	47,241,512	0.34093190%
4314	Willamina School District 30J	6,421,535	0.04634285%
4315	John Day School District	3,654,551	0.02637412%
4316	Tigard-Tualatin School District 23J	93,337,990	0.67360034%
4317	Sherwood School District 88J	33,641,522	0.24278368%
4320	Rainier School District 13	6,359,163	0.04589272%
4321	North Clackamas School District 12	141,293,408	1.01968435%
4323	Estacada School District 108	14,582,540	0.10523908%
4324	Centennial School District 28	41,810,635	0.30173843%
4326	Harney County School District 3	4,904,147	0.03539218%
4327	Jordan Valley School District 3	710,049	0.00512427%
4329	Gervais School District 1	7,656,836	0.05525775%
4330	Vale School District 84	6,559,687	0.04733986%
4331	Molalla River School District	17,156,663	0.12381597%
4332	Gresham-Barlow School District 10	76,107,301	0.54925014%
4333	Canby School District	34,347,481	0.24787844%
4334	Cascade School District 5	16,407,218	0.11840739%
4335	Milton-Freewater Unified School District 7	11,204,672	0.08086173%
4336	Nestucca Valley School District 101	4,513,414	0.03257234%
4337	Sherman County School District	1,786,107	0.01288995%
4338	Three Rivers U J School District	30,115,452	0.21733679%
4339	Lebanon Community School District	26,897,292	0.19411201%
4340	Monroe School District 1J	2,397,148	0.01729970%
4341	Hillsboro School District 1J	163,089,263	1.17698038%
4342	North Santiam School District 29J	13,559,197	0.09785383%
4343	Harrisburg School District 7	5,031,519	0.03631140%
4344	South Wasco County School District 1	2,658,966	0.01918919%
4345	Oregon Trail School District 46	28,410,950	0.20503576%
4346	Knappa School District 4	4,521,406	0.03263002%
4347	Clatskanie School District 6J	6,127,580	0.04422144%

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Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employee Allocations
As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Valuation Payroll Measurement Period June 30, 2024	Proportionate Share June 30, 2024
4348	Lourdes Charter School	199,086	0.00143676%
4350	Ridgeline Montessori	1,370,934	0.00989374%
4351	The Village School	265,935	0.00191920%
4352	Armadillo Technical Institute	399,519	0.00288324%
4354	Opal Charter School	-	0.00000000%
4355	Three Rivers Charter School	708,976	0.00511653%
4360	Luckiamute Valley Charter School	1,577,361	0.01138348%
4362	Kings Valley Charter School	44,096	0.00031823%
4363	Multisensory Learning Academy	2,526,844	0.01823569%
4365	Mitch Charter School	988,884	0.00713657%
4366	Sand Ridge Charter School	1,567,443	0.01131190%
4367	Arthur Academy Charter School	4,834,491	0.03488949%
4369	Trillium Charter School	-	0.00000000%
4370	Howard Street Charter School, Inc.	704,591	0.00508488%
4371	The Lighthouse School	1,021,372	0.00737102%
4373	Sheridan Japanese School Foundation	-	0.00000000%
4374	Ione School District	1,291,135	0.00931785%
4375	Eddyville Charter School	1,754,208	0.01265974%
4376	Four Rivers Community School	2,153,808	0.01554357%
4378	Mosier Community School	976,678	0.00704848%
4379	Siletz Valley School	1,493,742	0.01078002%
4380	The Emerson School	720,186	0.00519743%
4381	North Wasco County School District 21	20,010,860	0.14441411%
4382	Self Enhancement Inc	-	0.00000000%
4383	City View Charter School	1,590,535	0.01147855%
4386	Nixyaawii Community School	723,829	0.00522372%
4388	West Lane Tech	523,893	0.00378082%
4390	Oregon Connections Academy	11,315,405	0.08166086%
4392	Eagleridge High School	940,332	0.00678618%
4393	Cascade Heights Public Charter School	905,389	0.00653400%
4396	Sweet Home Charter School	742,861	0.00536107%
4397	Springwater Environmental Sciences School	1,038,296	0.00749316%
4400	Phoenix School	441,965	0.00318956%
4401	Ballston Community School	-	0.00000000%
4402	Sage Community School	-	0.00000000%
4403	Portland Village School	2,100,048	0.01515560%
4404	Alliance Charter Academy	2,247,351	0.01621865%
4405	Forest Grove Community School	1,100,855	0.00794464%
4407	Madrone Trail Public Charter School	1,331,739	0.00961088%
4408	Muddy Creek Charter School	749,652	0.00541008%
4409	Southwest Charter School	903,283	0.00651880%
4410	Ace Academy	-	0.00000000%
4411	Sherwood Charter School	947,970	0.00684130%
4412	Estacada Web Academy	3,808,001	0.02748153%
4413	Marcola Early College Academy	-	0.00000000%
4414	Marcola Web Academy	-	0.00000000%
4418	Lewis and Clark Montessori Charter School	1,873,642	0.01352167%
4419	Silvies River Web Academy	2,706,694	0.01953363%
4420	Oregon Virtual Academy	7,112,750	0.05133120%
4422	Redmond Proficiency Academy	4,778,318	0.03448410%
4423	Molalla River Academy	1,340,937	0.00967725%
4424	The Ivy School	1,221,549	0.00881566%
4429	Clackamas Web Academy	24,309	0.00017543%
4430	Clackamas Charter Alliance 2	99,492	0.00071801%
4432	Renaissance Public Academy	-	0.00000000%
4433	Powell Butte Community Charter School	951,261	0.00686505%
4434	Logos Public Charter School	4,741,241	0.03421652%
4435	Sunny Wolf Charter School	1,094,142	0.00789619%
4436	Academy of Arts & Academics	-	0.00000000%
4437	Center for Advance Learning	1,194,294	0.00861897%

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Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employee Allocations
As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Valuation Payroll Measurement Period June 30, 2024	Proportionate Share June 30, 2024
4440	Sheridan Allprep Academy	1,602,410	0.01156425%
4441	Baker Web Academy	11,366,066	0.08202647%
4443	Knova Learning Oreogn	1,546,352	0.01115969%
4444	Bennett Pearson Academy, Inc.	829,354	0.00598527%
4446	Coburg Community Charter School	1,387,187	0.01001103%
4447	Arco Iris Spanish Immersion Charter School	1,260,339	0.00909560%
4448	Gresham Barlow Web Academy	3,943,822	0.02846172%
4449	Mosier Middle School	-	0.00000000%
4450	Sauvie Island Academy	1,015,318	0.00732733%
4451	River's Edge Academy Charter School	970,482	0.00700376%
4452	South Columbia Family School	240,382	0.00173478%
4453	Woodland Educational Initiative	1,014,361	0.00732042%
4454	Le Monde Immersion Charter School	1,867,906	0.01348028%
4455	Hope Chinese Charter School	1,939,551	0.01399733%
4456	Insight School of Oregon Charter	3,171,582	0.02288863%
4457	Oregon Virtual Education East	-	0.00000000%
4458	Oregon Virtual Education West	-	0.00000000%
4459	Crater Lake Charter Academy	1,521,619	0.01098120%
4460	Kairos Pdx	1,972,441	0.01423468%
4461	Mountain View Academy	-	0.00000000%
4462	Bend International School	1,229,335	0.00887184%
4463	Dallas Community School-Community Innovation Partners	1,032,278	0.00744973%
4464	The Valley School of Southern Oregon	486,725	0.00351259%
4465	Bridge Educational Foundation	-	0.00000000%
4467	Cannon Beach Academy	289,154	0.00208676%
4468	Frontier Charter Academy	2,828,433	0.02041220%
4469	Desert Sky Montessori	591,798	0.00427088%
4470	Oregon Family School	2,858,667	0.02063039%
4471	Wahtonka Community School	-	0.00000000%
4472	Valley Inquiry Charter School	369,162	0.00266416%
4473	Willamette Connections Academy	2,235,264	0.01613142%
4474	Oregon for Quality Virtual Education Inc	1,165,408	0.00841050%
4475	Teach-NW	1,951,214	0.01408150%
4479	Harmony Academy	379,082	0.00273575%
4480	Holla School	145,213	0.00104797%
Total		\$ 13,856,582,934	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 30,2024

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	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)
			Investment Earnings									
1000	State Agencies	\$ (123,794,102)	\$ 3,495,330	\$ 6,926,048	\$ 10,421,378	\$ 2,421,203	\$ 1,565,870	\$ 123,515	\$ 4,110,588	\$ (14,717,833)	\$ 8,639,743	\$ (6,078,090)
2000	Lake County	(155,425)	4,388	211	4,599	3,040	1,966	33,052	38,058	(18,478)	(29,015)	(47,493)
2001	Clackamas County	(5,536,061)	156,311	86,447	242,758	108,276	70,026	393,613	571,915	(658,180)	(171,994)	(830,174)
2002	Curry County	(198,689)	5,610	2,033	7,643	3,886	2,513	16,617	23,016	(23,622)	(15,377)	(38,999)
2003	Douglas County	(875,771)	24,727	8,101	32,828	17,129	11,078	45,579	73,786	(104,120)	(35,051)	(139,171)
2004	Harney County	(152,735)	4,312	3,212	7,524	2,987	1,932	59,731	64,650	(18,159)	(42,675)	(60,834)
2005	Jackson County	(1,598,189)	45,125	35,232	80,357	31,258	20,215	138,965	190,438	(190,008)	(49,438)	(239,446)
2006	Jefferson County	(243,722)	6,881	-	6,881	4,767	3,083	35,373	43,223	(28,976)	(40,087)	(69,063)
2007	Klamath County	(129,151)	3,647	8,571	12,218	2,526	1,634	52,055	56,215	(15,355)	(20,322)	(35,677)
2008	Lane County	(3,742,398)	105,667	4,590	110,257	73,195	47,338	343,871	464,404	(444,932)	(319,607)	(764,539)
2009	Marion County	(3,018,040)	85,214	45,557	130,771	59,028	38,175	165,721	262,924	(358,814)	(55,771)	(414,585)
2011	Washington County	(5,423,261)	153,126	161,484	314,610	106,070	68,599	90,051	264,720	(644,769)	(186,324)	(831,093)
2012	Grant County	(111,176)	3,139	7,206	10,345	2,174	1,406	47,779	51,359	(13,218)	(19,215)	(32,433)
2013	Umatilla County	(580,116)	16,380	22,839	39,219	11,346	7,338	9,907	28,591	(68,970)	(18,470)	(87,440)
2014	Linn County	(1,414,683)	39,944	31,139	71,083	27,669	17,894	-	45,563	(168,191)	38,197	(129,994)
2015	Yamhill County	(2,267,316)	35,783	36,908	72,691	24,787	16,030	356,152	396,969	(150,671)	(202,571)	(353,242)
2016	Sherman County	(77,302)	2,183	22,104	24,287	1,512	978	1,343	3,833	(9,190)	16,527	7,337
2017	Columbia County	(416,503)	11,760	-	11,760	8,146	5,268	40,570	53,984	(49,518)	(45,637)	(95,155)
2018	Coos County	(592,355)	16,725	-	16,725	11,585	7,493	26,079	45,157	(70,425)	(34,537)	(104,962)
2020	Wasco County	(250,630)	7,077	3,911	10,988	4,902	3,170	35,082	43,154	(29,797)	(25,067)	(54,864)
2021	Baker County	(186,087)	5,254	4,269	9,523	3,640	2,354	3,005	8,999	(22,124)	(6,900)	(29,024)
2022	Gilliam County	(77,261)	2,181	11,173	13,354	1,511	977	1,714	4,202	(9,186)	4,098	(5,088)
2027	Deschutes County	(2,740,002)	77,364	-	77,364	53,590	34,658	263,278	351,526	(325,758)	(292,642)	(618,400)
2035	Hood River County	(267,456)	7,552	41,100	48,652	5,231	3,383	3,861	12,475	(31,798)	21,700	(10,098)
2036	Clatsop County	(544,855)	15,384	11,048	26,432	10,656	6,892	62,275	79,823	(64,778)	(29,355)	(94,133)
2037	Polk County	(781,575)	22,068	-	22,068	15,286	9,886	84,367	109,539	(92,921)	(96,783)	(189,704)
2038	Multnomah County	(13,488,921)	380,860	466,751	847,611	263,820	170,621	1,654,100	2,088,541	(1,603,693)	(448,312)	(2,052,005)
2039	Malheur County	(245,764)	6,939	1,329	8,268	4,807	3,109	4,915	12,831	(29,219)	440	(28,779)
2040	Benton County	(1,198,833)	33,849	202,080	235,929	23,447	15,164	550,466	589,077	(142,529)	12,726	(129,803)
2042	Josephine County	(743,733)	20,999	36,935	57,934	14,546	9,407	6,452	30,405	(88,422)	(17,825)	(106,247)
2043	Lincoln County	(159,903)	4,515	4,401	8,916	3,127	2,023	36,430	41,580	(19,011)	(22,290)	(41,301)
2044	Crook County	(90,687)	2,561	41	2,602	1,774	1,147	3,069	5,990	(10,782)	(6,946)	(17,728)
2050	Wallowa County	(11,007)	311	4,860	5,171	215	139	1,207	1,561	(1,309)	(525)	(1,834)
2053	Community Counseling Solutions	-	-	2,800	2,800	-	-	610	610	-	514	514
2099	State Judiciary	(911,365)	25,732	1,985,702	2,011,434	17,825	11,528	210,449	239,802	(108,352)	1,053,056	944,704
2100	City of Roseburg	(373,806)	10,554	19,462	30,016	7,311	4,728	5,464	17,503	(44,442)	2,065	(42,377)
2101	City of Salem	(3,196,101)	90,242	206,979	297,221	62,510	40,427	18,383	121,320	(379,983)	118,720	(261,263)
2102	City of Medford	(1,403,075)	39,616	37,127	76,743	27,442	17,747	2,720	47,909	(166,811)	20,572	(146,239)
2103	City of Albany	(1,027,874)	29,022	82,281	111,303	20,103	13,002	24,452	57,557	(122,204)	13,008	(109,196)
2104	City of Ashland	(558,792)	15,778	5,177	20,955	10,929	7,068	948	18,945	(66,435)	41,073	(25,362)
2105	City of Astoria	(231,871)	6,547	17,366	23,913	4,535	2,933	5,070	12,538	(27,567)	28,386	819
2106	City of Beaverton	(1,529,413)	43,183	31,770	74,953	29,913	19,346	5,957	55,216	(181,831)	(17,417)	(199,248)
2107	City of Bend	(1,987,980)	56,131	-	56,131	38,882	25,146	181,648	245,676	(236,350)	(153,037)	(389,387)
2109	City of Canby	(247,236)	6,981	5,923	12,904	4,836	3,127	46,152	54,115	(29,394)	(19,434)	(48,828)
2110	City of Coquille	(10,515)	297	11,565	11,862	206	133	-	339	(1,250)	14,297	13,047
2111	City of Eugene	(3,950,532)	111,543	108,633	220,176	77,266	49,970	3,861	131,097	(469,677)	61,297	(408,380)
2112	City of Forest Grove	(151,249)	4,271	-	4,271	2,958	1,913	45,327	50,198	(17,982)	(47,294)	(65,278)
2113	City of Grants Pass	(530,625)	14,982	-	14,982	10,378	6,712	35,225	52,315	(63,086)	(16,549)	(79,635)
2114	City of Gresham	(1,726,892)	48,759	-	48,759	33,775	21,843	24,342	79,960	(205,310)	(54,534)	(259,844)
2115	City of Hillsboro	(2,549,347)	71,981	-	71,981	49,861	32,247	144,223	226,331	(303,091)	(190,145)	(493,236)
2117	City of McMinnville	(439,984)	12,423	7,226	19,649	8,605	5,565	55,920	70,090	(52,310)	13,380	(38,930)
2118	City of Ontario	(91,636)	2,587	27,969	30,556	1,792	1,159	1,698	4,649	(10,895)	15,124	4,229
2119	City of Oregon City	(489,109)	13,810	66,803	80,613	9,566	6,187	3,591	19,344	(58,150)	47,311	(10,839)
2120	City of Lake Oswego	(934,455)	26,384	39,595	65,979	18,276	11,820	7,413	37,509	(111,097)	35,799	(75,298)
2121	City of Portland	(16,531,904)	466,779	400,297	867,076	323,336	209,112	2,215,538	2,747,986	(1,965,472)	(1,272,735)	(3,238,207)
2122	City of Redmond	(536,435)	15,146	5,775	20,921	10,492	6,785	121,887	139,164	(63,777)	(87,423)	(151,200)
2123	City of St Helens	(178,993)	5,054	437	5,491	3,501	2,264	2,197	7,962	(21,280)	(8,490)	(29,770)

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 30,2024

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	Changes in Employer	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)
			Investment Earnings	Proportion								
2125	City of Vernonia	(27,305)	771	718	1,489	534	345	12,372	13,251	(3,246)	(8,784)	(12,030)
2126	City of West Linn	(294,505)	8,315	6,457	14,772	5,760	3,725	38,338	47,823	(35,014)	(15,866)	(50,880)
2127	City of Cottage Grove	(158,054)	4,463	5,636	10,099	3,091	1,999	34,019	39,109	(18,791)	(15,861)	(34,652)
2128	City of Tillamook	(64,868)	1,832	2,836	4,668	1,269	821	14,374	16,464	(7,712)	(4,967)	(12,679)
2129	City of Sweet Home	(26,408)	746	1,227	1,973	516	334	-	850	(3,140)	2,368	(772)
2131	City of Drain	(12,817)	362	151	513	251	162	2,693	3,106	(1,524)	(1,751)	(3,275)
2132	Eugene Water & Electric Board	(1,613,433)	45,555	139,767	185,322	31,556	20,408	43,114	95,078	(191,820)	(66,659)	(258,479)
2135	McMinnville Water & Light Department	(176,060)	4,971	490	5,461	3,443	2,227	2,798	8,468	(20,932)	(2,842)	(23,774)
2138	City of Hood River	(158,017)	4,462	25,073	29,535	3,091	1,999	2,488	7,578	(18,787)	14,618	(4,169)
2139	City of Reedsport	(44,703)	1,262	823	2,085	874	565	3,689	5,128	(5,315)	366	(4,959)
2140	City of Lebanon	(240,383)	6,787	3,295	10,082	4,701	3,041	943	8,685	(28,579)	(5,155)	(33,734)
2142	City of Sherwood	(307,328)	8,677	656	9,333	6,011	3,887	2,895	12,793	(36,538)	(11,294)	(47,832)
2143	City of Oakland	(7,041)	199	113	312	138	89	1,680	1,907	(837)	(1,163)	(2,000)
2145	City of Vale	(18,104)	511	236	747	354	229	6,732	7,315	(2,152)	(5,577)	(7,729)
2146	City of Prineville	(160,675)	4,537	8,729	13,266	3,143	2,032	53,211	58,386	(19,103)	(22,540)	(41,643)
2147	City of Wheeler	(4,923)	139	1,311	1,450	96	62	167	325	(585)	(132)	(717)
2148	City of Klamath Falls	(335,091)	9,461	9,969	19,430	6,554	4,239	8,239	19,032	(39,839)	18,184	(21,655)
2149	City of Canyonville	(8,406)	237	214	451	164	106	1,530	1,800	(999)	(730)	(1,729)
2150	City of Bandon	(80,442)	2,271	10,716	12,987	1,573	1,018	1,359	3,950	(9,564)	5,043	(4,521)
2152	City of Coos Bay	(273,835)	7,732	7,732	15,464	5,356	3,464	20,445	29,265	(32,556)	(15,580)	(48,136)
2154	City of Pendleton	(323,615)	9,137	12,128	21,265	6,329	4,093	2,247	12,669	(38,474)	14,874	(23,600)
2155	City of Corvallis	(1,176,558)	33,220	6,138	39,358	23,011	14,882	57,096	94,989	(139,881)	(31,002)	(170,883)
2157	City of Monmouth	(126,153)	3,562	6,874	10,436	2,467	1,596	2,685	6,748	(14,998)	(3,424)	(18,422)
2158	City of Milton-Freewater	(154,547)	4,364	1,574	5,938	3,023	1,955	15,787	20,765	(18,374)	(10,641)	(29,015)
2159	City of Baker City	(123,596)	3,490	5,062	8,552	2,417	1,812	5,792	5,792	(14,694)	(3,030)	(17,724)
2160	City of Hermiston	(242,382)	6,844	34,356	41,200	4,741	3,066	7,570	15,377	(28,817)	10,727	(18,090)
2161	City of Pilot Rock	(10,909)	308	926	1,234	213	138	270	621	(1,297)	(48)	(1,345)
2162	City of Clatskanie	(22,234)	628	76	704	435	281	3,614	4,330	(2,643)	(3,736)	(6,379)
2163	City of Milwaukie	(345,118)	9,744	-	9,744	6,750	4,365	37,728	48,843	(41,031)	(38,487)	(79,518)
2165	City of Cornelius	(93,371)	2,636	9,230	11,866	1,826	1,181	1,200	4,207	(11,101)	3,588	(7,513)
2166	City of Nysa	(18,609)	525	10,796	11,321	364	235	1,321	1,920	(2,212)	3,514	1,302
2167	City of Athena	(7,985)	225	2,906	3,131	156	101	284	541	(949)	1,664	715
2168	City of Oakridge	(50,290)	1,420	-	1,420	984	636	6,796	8,416	(5,979)	(7,657)	(13,636)
2170	City of Madras	(69,225)	1,955	-	1,955	1,354	876	3,487	5,717	(8,230)	(4,168)	(12,398)
2172	City of Sandy	(179,477)	5,068	-	5,068	3,510	2,270	41,896	47,676	(21,338)	(39,188)	(60,526)
2174	City of Mt Angel	(31,402)	887	1,217	2,104	614	397	205	1,216	(3,733)	(739)	(4,472)
2175	City of Umatilla	(109,449)	3,090	5,701	8,791	2,141	1,384	47,710	51,235	(13,012)	(24,976)	(37,988)
2176	City of Scappoose	(80,849)	2,283	2,256	4,539	1,581	1,023	-	2,604	(9,612)	3,839	(5,773)
2177	City of Condon	(7,356)	208	3,271	3,479	144	93	302	539	(875)	1,805	930
2178	City of Boardman	(57,897)	1,635	-	1,635	1,132	732	8,454	10,318	(6,883)	(8,255)	(15,138)
2179	City of Estacada	(45,725)	1,291	1,166	2,457	894	578	9,290	10,762	(5,436)	(4,152)	(9,588)
2180	City of Enterprise	(24,047)	679	116	795	470	304	1,198	1,972	(2,859)	(267)	(3,126)
2181	City of Central Point	(177,226)	5,004	5,952	10,956	3,466	2,242	-	5,708	(21,070)	7,416	(13,654)
2182	City of Cascade Locks	(26,982)	762	650	1,412	528	341	296	1,165	(3,208)	882	(2,326)
2183	City of Myrtle Point	(47,427)	1,339	1,913	3,252	928	600	20,587	22,115	(5,639)	(11,419)	(17,058)
2184	City of Port Orford	(17,252)	487	77	564	337	218	2,815	3,370	(2,051)	(1,899)	(3,950)
2185	City of Wood Village	(27,011)	763	-	763	528	342	6,613	7,483	(3,211)	(6,599)	(9,810)
2186	City of Chiloquin	(7,320)	207	-	207	143	93	493	729	(870)	(887)	(1,757)
2187	City of Philomath	(56,179)	1,586	9,072	10,658	1,099	711	857	2,667	(6,679)	4,400	(2,279)
2188	City of Talent	(52,044)	1,469	-	1,469	1,018	658	4,501	6,177	(6,188)	(6,245)	(12,433)
2189	City of Willamina	(18,871)	533	584	1,117	369	239	2,770	3,378	(2,244)	(1,400)	(3,644)
2191	City of Huntington	(3,983)	112	-	112	78	50	1,828	1,956	(473)	(1,662)	(2,135)
2192	City of North Plains	(26,810)	757	-	757	524	339	9,271	10,134	(3,187)	(8,525)	(11,712)
2193	City of Heppner	(11,151)	315	-	315	218	141	5,120	5,479	(1,326)	(4,655)	(5,981)
2194	City of Cave Junction	(21,608)	610	-	610	423	273	6,887	7,583	(2,569)	(6,147)	(8,716)
2195	City of Metolius	(3,253)	92	-	92	64	41	1,493	1,598	(387)	(1,358)	(1,745)
2196	City of Hubbard	(25,369)	716	11,601	12,317	496	321	1,516	2,333	(3,016)	4,773	1,757

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 30,2024

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		Total Deferred Outflows of Resources	Differences between Expected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in		Total OPEB Expense / (Credit)
			Investment Earnings	Changes in Employer Proportion		Experience	Assumptions			Proportion	Proportion	
2197	City of Myrtle Creek	(33,815)	955	1,065	2,020	661	428	15,359	16,448	(4,020)	(9,252)	(13,272)
2198	City of Carlton	(22,575)	637	115	752	442	286	124	852	(2,684)	(2,027)	(4,711)
2199	City of Junction City	(94,153)	2,658	1,997	4,655	1,841	1,191	302	3,334	(11,194)	3,043	(8,151)
2200	City of Wallowa	(6,397)	181	66	247	125	81	336	542	(760)	(125)	(885)
2201	City of Coburg	(30,804)	870	1,915	2,785	602	390	641	1,633	(3,662)	(1,310)	(4,972)
2202	City of Dallas	(193,830)	5,473	-	5,473	3,791	2,452	6,669	12,912	(23,044)	(14,016)	(37,060)
2203	City of Rockaway Beach	(25,848)	730	-	730	506	327	3,336	4,169	(3,073)	(2,850)	(5,923)
2204	City of Burns	(19,022)	537	318	855	372	241	6,069	6,682	(2,262)	(4,172)	(6,434)
2205	City of Elgin	(24,977)	705	125	830	489	316	11,407	12,212	(2,969)	(10,127)	(13,096)
2206	City of Weston	(6,621)	187	-	187	129	84	571	784	(787)	(1,119)	(1,906)
2207	City of Mill City	(11,224)	317	-	317	220	142	1,813	2,175	(1,334)	(1,975)	(3,309)
2208	City of Fairview	(54,078)	1,527	428	1,955	1,058	684	11,681	13,423	(6,429)	(5,958)	(12,387)
2209	City of Monroe	(5,194)	147	615	762	102	66	2,102	2,270	(617)	(714)	(1,331)
2210	City of Helix	-	-	1,895	1,895	-	-	141	141	-	910	910
2211	City of Jefferson	(15,853)	448	3,140	3,588	310	201	564	1,075	(1,885)	930	(955)
2212	Town of Lakeview	(34,423)	972	2,375	3,347	673	435	14,503	15,611	(4,093)	(3,971)	(8,064)
2213	City of Stanfield	(22,788)	643	4,204	4,847	446	288	648	1,382	(2,709)	1,063	(1,646)
2214	City of Yamhill	(9,658)	273	731	1,004	189	122	1,103	1,414	(1,148)	1,662	514
2215	City of Powers	-	-	-	-	-	-	-	-	-	-	-
2216	City of Brookings	(96,416)	2,722	-	2,722	1,886	1,220	19,851	22,957	(11,463)	(20,291)	(31,754)
2217	City of Sutherlin	(102,326)	2,869	2,353	5,242	2,001	1,294	20,958	24,253	(12,166)	(12,403)	(24,569)
2218	City of Prairie City	(7,044)	199	2,588	2,787	138	89	625	852	(837)	418	(419)
2219	City of Sheridan	(28,014)	791	2,787	3,578	548	354	475	1,377	(3,331)	869	(2,462)
2220	City of Garibaldi	(14,154)	400	305	705	277	179	6,499	6,955	(1,683)	(4,250)	(5,933)
2221	City of Sisters	(33,567)	948	221	1,169	657	425	8,035	9,117	(3,991)	(6,969)	(10,960)
2222	City of Jacksonville	(39,861)	1,125	7,352	8,477	780	504	326	1,610	(4,739)	2,478	(2,261)
2223	City of Cannon Beach	(90,639)	2,559	-	2,559	1,773	1,146	2,659	5,578	(10,776)	(5,973)	(16,749)
2224	City of Falls City	(5,885)	166	387	553	115	74	2,702	2,891	(700)	(1,507)	(2,207)
2225	City of Echo	(4,354)	123	2,100	2,223	85	55	367	507	(518)	732	214
2226	City of Hines	(12,865)	363	-	363	252	163	2,688	3,103	(1,530)	(3,629)	(5,159)
2228	City of Turner	(21,071)	595	3,252	3,847	412	267	127	806	(2,505)	1,702	(803)
2229	City of John Day	(20,022)	565	916	1,481	392	253	8,204	8,849	(2,380)	(4,395)	(6,775)
2231	City of Banks	(10,308)	291	20	311	202	130	4,451	4,783	(1,226)	(3,285)	(4,511)
2232	City of Joseph	(14,340)	405	-	405	280	181	6,584	7,045	(1,705)	(5,986)	(7,691)
2233	City of Lafayette	(17,586)	497	3,966	4,463	344	222	314	880	(2,091)	2,292	201
2234	City of Aumsville	(38,403)	1,084	-	1,084	751	486	1,249	2,486	(4,566)	(1,977)	(6,543)
2235	City of Amity	(8,695)	245	889	1,134	170	110	3,625	3,905	(1,034)	(920)	(1,954)
2236	City of Creswell	(36,943)	1,043	-	1,043	723	467	396	1,586	(4,392)	153	(4,239)
2237	City of Troutdale	(133,197)	3,761	14,163	17,924	2,605	1,685	2,268	6,558	(15,836)	2,039	(13,797)
2238	City of Warrenton	(91,176)	2,574	3,124	5,698	1,783	1,153	16,835	19,771	(10,840)	(6,658)	(17,498)
2240	City of Wilsonville	(362,556)	10,237	-	10,237	7,091	4,586	13,098	24,775	(43,104)	(22,207)	(65,311)
2241	City of Bay City	(23,279)	657	-	657	455	294	2,638	3,387	(2,768)	(5,276)	(8,044)
2242	City of Gaston	(3,385)	96	-	96	66	43	1,554	1,663	(402)	(1,413)	(1,815)
2244	City of Lakeside	(8,241)	233	305	538	161	104	2,217	2,482	(980)	(1,240)	(2,220)
2245	City of Dundee	(24,091)	680	886	1,566	471	305	4,834	5,610	(2,864)	(1,378)	(4,242)
2246	City of Merrill	-	-	716	716	-	-	59	59	-	917	917
2247	City of Malin	(4,352)	123	1,917	2,040	85	55	-	140	(517)	2,160	1,643
2248	City of Fossil	(4,104)	116	-	116	80	52	1,885	2,017	(488)	(1,713)	(2,201)
2249	City of Phoenix	(50,314)	1,421	-	1,421	984	636	11,231	12,851	(5,982)	(12,231)	(18,213)
2250	City of Gold Beach	(26,651)	752	3,217	3,969	521	337	-	858	(3,168)	5,745	2,577
2251	City of Rogue River	(23,854)	674	284	958	467	302	832	1,601	(2,836)	(175)	(3,011)
2252	City of Dayton	(17,268)	488	191	679	338	218	2,180	2,736	(2,053)	(1,614)	(3,667)
2253	Town of Butte Falls	(2,490)	70	43	113	49	31	867	947	(296)	(774)	(1,070)
2254	City of Shady Cove	(7,195)	203	-	203	141	91	3,303	3,535	(855)	(3,003)	(3,858)
2255	Town of Canyon City	(3,627)	102	28	130	71	46	1,665	1,782	(431)	(1,456)	(1,887)
2256	City of Jordan Valley	(1,657)	47	2,181	2,228	32	21	161	214	(197)	1,371	1,174
2257	City of Culver	(5,317)	150	2,240	2,390	104	67	138	309	(632)	1,250	618

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 30,2024

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	Changes in Employer	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)
			Investment Earnings	Proportion								
2258	City of Adair Village	(11,364)	321	178	499	222	144	4,794	5,160	(1,351)	(4,105)	(5,456)
2260	City of Riddle	(8,622)	243	1,410	1,653	169	109	1	279	(1,025)	1,311	286
2261	City of Waldport	(27,096)	765	637	1,402	530	343	178	1,051	(3,221)	1,765	(1,456)
2262	City of Dufur	(4,318)	122	-	122	84	55	1,983	2,122	(513)	(1,803)	(2,316)
2263	City of La Grande	(73,631)	2,079	1,142	3,221	1,440	931	11,278	13,649	(8,754)	(6,261)	(15,015)
2264	City of Gervais	(21,959)	620	3,833	4,453	429	278	-	707	(2,611)	906	(1,705)
2265	City of Westfir	(1,890)	53	149	202	37	24	868	929	(225)	(481)	(706)
2266	City of Irrigon	(17,399)	491	3,338	3,829	340	220	-	560	(2,069)	3,871	1,802
2267	City of Independence	(111,609)	3,151	-	3,151	2,183	1,412	5,904	9,499	(13,269)	(8,579)	(21,848)
2268	City of Harrisburg	(23,232)	656	-	656	454	294	1,539	2,287	(2,762)	(2,569)	(5,331)
2269	City of Durham	(2,735)	77	-	77	53	35	1,256	1,344	(325)	(1,141)	(1,466)
2270	City of Lyons	(1,676)	47	1,482	1,529	33	21	133	187	(199)	805	606
2271	City of Columbia City	(16,662)	470	-	470	326	211	1,290	1,827	(1,981)	(2,817)	(4,798)
2272	City of Aurora	(10,234)	289	-	289	200	129	4,699	5,028	(1,217)	(4,271)	(5,488)
2273	City of Silverton	(86,218)	2,434	11,155	13,589	1,686	1,091	1,202	3,979	(10,250)	7,838	(2,412)
2274	City of Gold Hill	(5,608)	158	-	158	110	71	2,575	2,756	(667)	(2,341)	(3,008)
2275	City of Toledo	(84,054)	2,373	15,577	17,950	1,644	1,063	36,343	39,050	(9,993)	1,631	(8,362)
2276	City of Newport	(74,151)	2,094	6,967	9,061	1,450	938	30,984	33,372	(8,816)	(3,867)	(12,683)
2278	City of Springfield	(1,063,689)	30,033	20,552	50,585	20,804	13,455	-	34,259	(126,462)	66,931	(59,531)
2279	City of Keizer	(225,648)	6,371	-	6,371	4,413	2,854	7,179	14,446	(26,827)	(7,247)	(34,074)
2280	City of Winston	(67,438)	1,622	-	1,622	1,123	727	8,211	10,061	(6,829)	(11,220)	(18,049)
2281	City of Manzanita	(29,844)	843	-	843	584	377	6,672	7,633	(3,548)	(7,722)	(11,270)
2282	City of Eagle Point	(30,340)	857	-	857	593	384	6,670	7,647	(3,607)	(5,599)	(9,206)
2283	City of Maupin	(14,834)	419	-	419	290	188	6,811	7,289	(1,764)	(5,830)	(7,594)
2284	City of Halsey	(8,564)	242	534	776	167	108	3,675	3,950	(1,018)	(1,521)	(2,539)
2285	City of Veneta	(33,391)	943	3,133	4,076	653	422	14,138	15,213	(3,970)	(2,841)	(6,811)
2286	City of Millersburg	(13,469)	380	22	402	263	170	205	638	(1,601)	(1,225)	(2,826)
2287	City of King City	(15,121)	427	190	617	296	191	1,394	1,881	(1,798)	(27)	(1,825)
2288	City of Tualatin	(408,337)	11,529	5,752	17,281	7,986	5,165	79,996	93,147	(48,547)	(57,806)	(106,355)
2290	City of Molalla	(130,915)	3,696	24,885	28,581	2,560	1,656	4,119	8,335	(15,564)	4,791	(10,773)
2291	City of Florence	(115,141)	3,251	9,547	12,798	2,252	1,456	43,116	46,824	(13,689)	(11,557)	(25,246)
2292	City of North Bend	(116,735)	3,296	5,640	8,936	2,283	1,477	10,859	14,619	(13,879)	12,794	(1,085)
2293	City of Lowell	(10,332)	292	-	292	202	131	4,744	5,077	(1,228)	(4,313)	(5,541)
2294	City of Depoe Bay	(20,559)	580	-	580	402	260	5,069	5,731	(2,444)	(5,203)	(7,647)
2295	City of Tigard	(215,829)	6,094	16,625	22,719	4,221	2,730	86,370	93,321	(25,660)	(19,596)	(45,256)
2296	City of Happy Valley	(178,815)	5,049	-	5,049	3,497	2,262	17,002	22,761	(21,259)	(24,013)	(45,272)
2297	City of Rainier	(35,264)	996	690	1,686	690	446	604	1,740	(4,192)	(570)	(4,762)
2298	City of Lincoln City	(285,270)	8,055	8,916	16,971	5,579	3,608	26,924	36,111	(33,916)	(11,248)	(45,164)
2299	City of Dunes City	(1,831)	52	158	210	36	23	287	346	(218)	(84)	(302)
2300	City of Yachats	(17,025)	481	456	937	333	215	1,077	1,625	(2,024)	(2,427)	(4,451)
2301	City of Moro	(3,205)	90	-	90	63	41	1,471	1,575	(381)	(1,338)	(1,719)
2302	City of Mt. Vernon	(3,643)	103	1,438	1,541	71	46	65	182	(433)	1,091	658
2303	City of Woodburn	(362,657)	10,240	-	10,240	7,093	4,587	43,455	55,135	(43,116)	(41,402)	(84,518)
2304	City of Gladstone	(107,420)	3,033	7,406	10,439	2,101	1,359	303	3,763	(12,771)	4,740	(8,031)
2305	City of Elkton	(2,379)	67	1,527	1,594	47	30	151	228	(283)	947	664
2306	City of Imbler	(550)	16	-	16	11	7	252	270	(65)	(230)	(295)
2307	City of Yoncalla	(9,512)	269	-	269	186	120	2,418	2,724	(1,131)	(2,402)	(3,533)
2308	City of North Powder	(3,398)	96	119	215	66	43	1,417	1,526	(404)	(1,083)	(1,487)
2309	City of Gearhart	(28,560)	806	374	1,180	559	361	795	1,715	(3,396)	1,554	(1,842)
2403	Central Coos Fire and Rescue	(3,197)	90	-	90	63	40	1,468	1,571	(380)	(1,334)	(1,714)
2408	Pleasant Hill Goshen Rural Fire Protection District	(9,358)	264	-	264	183	118	4,297	4,598	(1,113)	2,798	1,685
2501	Port of The Dalles	(5,552)	157	831	988	109	70	1,361	1,540	(660)	1,583	923
2507	Port of Astoria	(47,895)	1,352	-	1,352	937	606	10,520	12,063	(5,694)	(11,012)	(16,706)
2508	Multnomah Drainage	(113,212)	3,197	1,087	4,284	2,214	1,432	18,100	21,746	(13,460)	(18,578)	(32,038)
2510	Horsefly Irrigation District	(4,037)	114	-	114	79	51	1,854	1,984	(480)	(1,685)	(2,165)
2511	Grants Pass Irrigation District	(18,785)	530	1,206	1,736	367	238	8,626	9,231	(2,233)	(5,336)	(7,569)
2512	Port of Portland	(2,327,308)	65,712	28,439	94,151	45,518	29,438	74,989	149,945	(276,693)	(18,657)	(295,350)

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 30,2024

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	Changes in Employer	Total Deferred Outflows of	Differences between Expected and Actual	Changes in	Changes in	Total Deferred Inflows of	Proportionate Share of Plan OPEB	Net Amortization of Deferred Amounts from Changes in	Total OPEB Expense /
			Investment Earnings	Proportion	Resources	Experience	Assumptions	Employer Proportion	Resources	Expense / (Credit)	Proportion	(Credit)
2513	Port of Coos Bay	(44,040)	1,243	3,476	4,719	861	557	15,245	16,663	(5,236)	(5,851)	(11,087)
2515	Klamath County Fire District 1	(205,145)	5,792	-	5,792	4,012	2,595	28,850	35,457	(24,390)	(31,426)	(55,816)
2518	Clackamas County Housing Authority	(105,788)	2,987	19,080	22,067	2,069	1,338	3,714	7,121	(12,577)	9,150	(3,427)
2519	Home Forward	(691,959)	19,537	7,313	26,850	13,534	8,753	60,289	82,576	(82,267)	(49,360)	(131,627)
2521	League of Oregon Cities	(60,963)	1,721	2,273	3,994	1,192	771	16,834	18,797	(7,248)	(11,446)	(18,694)
2522	Lane Council of Governments	(543,071)	15,334	-	15,334	10,622	6,869	150,413	167,904	(64,565)	(133,164)	(197,729)
2526	Clatskanie PUD	(135,477)	3,825	3,139	6,964	2,650	1,714	40,116	44,480	(16,107)	(30,063)	(46,170)
2527	Deschutes Valley Water District	(51,442)	1,452	16,446	17,898	1,006	651	1,036	2,693	(6,116)	11,596	5,480
2528	Columbia River Fire & Rescue	(187,765)	5,302	1,448	6,750	3,672	2,375	24,847	30,894	(22,323)	(13,147)	(35,470)
2529	East Fork Irrigation District	(12,788)	361	143	504	250	162	1,831	2,243	(1,520)	(464)	(1,984)
2531	Oregon School Boards Association	(116,968)	3,303	-	3,303	2,288	1,480	9,855	13,623	(13,906)	(11,055)	(24,961)
2533	Owyhee Irrigation District	(44,140)	1,246	1,580	2,826	863	558	17,216	18,637	(5,248)	(10,316)	(15,564)
2536	Valley View Cemetery	(2,018)	57	-	57	39	26	484	549	(240)	(482)	(722)
2538	Clackamas Vector Control	(8,756)	247	-	247	171	111	4,021	4,303	(1,041)	(3,655)	(4,696)
2540	West Extension Irrigation District	(6,025)	170	1,812	1,982	118	76	-	194	(716)	1,956	1,240
2541	Jackson County Vector Control District	(6,069)	171	-	171	119	77	2,787	2,983	(722)	(2,534)	(3,256)
2542	Rainbow Water District	(20,603)	582	-	582	403	261	1,699	2,363	(2,449)	(2,418)	(4,867)
2545	Council of Governments	(326,039)	9,206	3,102	12,308	6,377	4,124	127,491	137,992	(38,763)	(100,065)	(138,828)
2549	Rogue River Fire District	(34,680)	979	5,474	6,453	678	439	-	1,117	(4,123)	6,925	2,802
2550	Nyssa Road Assessment District 2	(6,998)	198	706	904	137	89	244	470	(832)	(110)	(942)
2552	Winston-Dillard Fire District	(28,629)	808	7,884	8,692	560	362	1,185	2,107	(3,404)	3,259	(145)
2553	Tangent Rural Fire Protection District	(5,439)	154	2,511	2,665	106	69	535	710	(647)	(190)	(837)
2555	Monroe Fire Department	(5,199)	147	496	643	102	66	2,028	2,196	(618)	(51)	(669)
2556	Jackson County Fire District 5	(156,961)	4,432	-	4,432	3,070	1,985	13,453	18,508	(18,661)	(19,385)	(38,046)
2557	Estacada Fire Department	(36,376)	1,027	-	1,027	711	460	2,880	4,051	(4,325)	(8,320)	(12,645)
2559	Keizer Fire Department	(127,480)	3,599	547	4,146	2,493	1,612	35,729	39,834	(15,156)	(31,024)	(46,180)
2561	Jefferson Rural Fire Protection District	(13,602)	384	2,698	3,082	266	172	5,025	5,463	(1,617)	2,131	514
2562	WyEast Fire District	(1,747)	49	2,256	2,305	34	22	261	317	(208)	1,261	1,053
2563	Central Oregon Irrigation District	(64,108)	1,810	-	1,810	1,254	811	12,570	14,635	(7,622)	(12,072)	(19,694)
2564	Illinois Valley Fire District	(23,543)	665	-	665	460	298	6,703	7,461	(2,799)	(6,383)	(9,182)
2567	Charleston Rural Fire Protection District	(7,900)	223	14,016	14,239	155	100	2,911	3,166	(939)	3,649	2,710
2568	Molalla Rural Fire Protection District 73	(50,427)	1,424	9,715	11,139	986	638	544	2,168	(5,995)	8,992	2,997
2569	Central Oregon Intergovernmental Council	(150,477)	4,249	8,134	12,383	2,943	1,903	32,893	37,739	(17,890)	(14,625)	(32,515)
2570	Port of St Helens	(37,742)	1,066	-	1,066	738	477	15,506	16,721	(4,487)	(15,147)	(19,634)
2571	Crystal Springs Water District	(19,451)	549	-	549	380	246	2,223	2,849	(2,312)	(2,752)	(5,064)
2572	Local Government Personnel Institute	-	-	-	-	-	-	-	-	-	-	-
2575	Jefferson County Rural Fire Protection District 1	(17,461)	493	1,410	1,903	342	221	6,926	7,489	(2,076)	(1,628)	(3,704)
2576	Depoe Bay Rural Fire Protection District	(43,503)	1,228	-	1,228	851	550	19,975	21,376	(5,172)	(18,160)	(23,332)
2579	La Pine Rural Fire Protection District	(82,523)	2,330	3,477	5,807	1,614	1,044	10,713	13,371	(9,811)	830	(8,981)
2580	Marion County Fire District 1	(183,819)	5,190	19,723	24,913	3,595	2,325	-	5,920	(21,854)	17,490	(4,364)
2581	Port of Umatilla	(5,616)	159	6,330	6,489	110	71	437	618	(668)	4,393	3,725
2582	Talent Irrigation District	(13,666)	386	6,066	6,452	267	173	-	440	(1,625)	8,426	6,801
2585	Rogue River Valley Irrigation District	(12,932)	365	2,979	3,344	253	164	592	1,009	(1,537)	719	(818)
2587	Tualatin Valley Irrigation District	(13,610)	384	743	1,127	266	172	5,972	6,410	(1,618)	(3,201)	(4,819)
2588	Clatskanie Rural Fire Protection District	(55,484)	1,567	-	1,567	1,085	702	9,126	10,913	(6,597)	(11,371)	(17,968)
2589	West Slope Water District	(16,030)	453	-	453	314	203	371	888	(1,906)	225	(1,681)
2590	Redmond Fire & Rescue	(176,641)	4,987	11,796	16,783	3,455	2,234	-	5,689	(21,001)	25,646	4,645
2592	Medford Irrigation District	(13,489)	381	2,636	3,017	264	171	755	1,190	(1,604)	(464)	(2,068)
2594	Metro	(2,456,756)	69,367	15,419	84,786	48,050	31,075	250,709	329,834	(292,083)	(241,748)	(533,831)
2595	Canby Fire District	(86,557)	2,444	1,687	4,131	1,693	1,095	719	3,507	(10,291)	(5,002)	(15,293)
2596	Bend Parks & Recreation	(359,668)	10,155	4,093	14,248	7,034	4,549	104,026	115,609	(42,761)	(78,357)	(121,118)
2597	Mapleton Water District	(1,690)	48	-	48	33	21	776	830	(201)	(34)	(235)
2598	Marion County Housing Authority	(26,587)	751	-	751	520	336	5,414	6,270	(3,161)	(5,766)	(8,927)
2599	South Suburban Sanitary District	(27,591)	779	-	779	540	349	4,899	5,788	(3,280)	(4,175)	(7,455)
2600	Winston-Dillard Water District	(17,200)	486	30	516	336	218	4,009	4,563	(2,045)	(2,856)	(4,901)
2601	Baker Valley Irrigation District	(1,652)	47	2,339	2,386	32	21	281	334	(196)	1,287	1,091
2602	Aumsville Rural Fire Protection District	(7,320)	207	825	1,032	143	93	3,060	3,296	(870)	(1,151)	(2,021)

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 30,2024

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	Changes in Employer	Total Deferred Outflows of Resources	Differences between Expected and Actual	Changes in Assumptions	Changes in Employer	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)
			Investment Earnings	Proportion		Experience		Proportion		Expense / (Credit)	Proportion	(Credit)
2603	Corbett Water District	(6,374)	180	360	540	125	81	2,927	3,133	(758)	(1,912)	(2,670)
2604	Netarts-Oceanside Sanitary District	(12,503)	353	3,129	3,482	245	158	422	825	(1,486)	1,540	54
2605	Scio Fire District	(2,122)	60	3,875	3,935	42	27	-	69	(252)	4,612	4,360
2606	West Valley Housing Authority	(29,131)	823	5,987	6,810	570	368	1,061	1,999	(3,463)	3,805	342
2607	Hoodland Fire District 74	(36,742)	1,037	-	1,037	719	465	1,665	2,849	(4,368)	(4,073)	(8,441)
2608	Gaston Rural Fire Protection District	(7,800)	220	100	320	153	99	3,581	3,833	(927)	(3,049)	(3,976)
2610	Turner Fire District	(19,074)	539	1,510	2,049	373	241	8,558	9,172	(2,268)	(4,439)	(6,707)
2611	Burnt River Irrigation District	(1,419)	40	-	40	28	18	652	698	(169)	(592)	(761)
2612	Community Services Consortium	(203,070)	5,734	4,073	9,807	3,972	2,569	30,328	36,869	(24,143)	(23,159)	(47,302)
2613	Polk Soil & Water Conservation District	(4,172)	118	94	212	82	53	1,727	1,862	(496)	(1,427)	(1,923)
2617	Clean Water Services	(1,206,754)	34,073	2,521	36,594	23,602	15,264	91,785	130,651	(143,471)	(78,173)	(221,644)
2618	Estacada Cemetery District	(245)	7	1,113	1,120	5	3	267	275	(29)	210	181
2620	Jackson County Fire District 4	(16,069)	454	-	454	314	203	3,892	4,409	(1,910)	(4,990)	(6,900)
2623	Evans Valley Fire District 6	(3,937)	111	-	111	77	50	1,808	1,935	(468)	(1,643)	(2,111)
2624	Klamath Vector Control	(3,491)	99	-	99	68	44	1,602	1,714	(415)	(1,457)	(1,820)
2625	Port of Newport	(42,632)	1,204	2,988	4,192	834	539	11,277	12,650	(5,068)	(2,752)	(7,820)
2626	Tillamook Peoples Utility District	(294,220)	8,307	7,627	15,934	5,754	3,722	-	9,476	(34,980)	3,541	(31,439)
2628	McKenzie Fire and Rescue	(17,928)	506	406	912	351	227	625	1,203	(2,131)	(1,678)	(3,809)
2630	Sheridan Fire District	(31,747)	896	-	896	621	402	7,508	8,531	(3,774)	(10,681)	(14,455)
2631	Arch Cape Water-Sanitary District	(4,488)	127	1,398	1,525	88	57	103	248	(534)	1,026	492
2633	Port of Cascade Locks	(21,968)	620	848	1,468	430	278	4,460	5,168	(2,612)	(3,027)	(5,639)
2637	Northeast Oregon Housing Authority	(27,542)	778	586	1,364	539	348	12,647	13,534	(3,275)	(10,082)	(13,357)
2638	North Douglas County Fire and EMS	(11,696)	330	1,579	1,909	229	148	-	377	(1,391)	1,592	201
2641	Suburban East Salem Water District	(8,951)	253	6,436	6,689	175	113	412	700	(1,064)	4,640	3,576
2642	Dexter Rural Fire Protection District	(2,026)	57	905	962	40	26	399	465	(241)	(510)	(751)
2643	Sweet Home Cemetery	(5,432)	153	-	153	106	69	321	496	(646)	(503)	(1,149)
2644	Lakeside Water District	(7,551)	213	1,238	1,451	148	96	157	401	(898)	611	(287)
2645	Chiloquin Agency Lake Rural Fire Protection District	(9,082)	256	189	445	178	115	2,240	2,533	(1,080)	(1,579)	(2,659)
2646	Keno Rural Fire Protection District	(5,891)	166	5,793	5,959	115	75	245	435	(700)	2,433	1,733
2647	Crooked River Ranch Rural Fire Protection District	(9,877)	279	-	279	193	125	3,691	4,009	(1,174)	(3,879)	(5,053)
2648	Black Butte Ranch Rural Fire Protection District	(22,826)	644	2,651	3,295	446	289	6,370	7,105	(2,714)	(1,415)	(4,129)
2649	Colton Fire Department	(920)	26	3,781	3,807	18	12	830	860	(109)	984	875
2651	Imbler Rural Fire Protection District	(174)	5	-	5	3	2	80	85	(21)	(32)	(53)
2652	The Oregon Consortium	-	-	-	-	-	-	-	-	-	-	-
2653	Umatilla Fire Department	(19,150)	541	567	1,108	375	242	8,793	9,410	(2,277)	(6,153)	(8,430)
2657	Mid-Willamette Valley Senior Service Agency	(504,147)	14,235	-	14,235	9,860	6,377	114,907	131,144	(59,938)	(115,871)	(175,809)
2659	Silverton Fire District	(20,248)	572	7,743	8,315	396	256	753	1,405	(2,407)	5,384	2,977
2660	Tualatin Valley Fire & Rescue	(2,006,041)	56,641	351,101	407,742	39,235	25,374	10,107	74,716	(238,497)	247,824	9,327
2663	Metropolitan Area Communications Commission	(26,588)	751	913	1,664	520	336	12,208	13,064	(3,161)	(9,201)	(12,362)
2664	Applegate Valley Rural Fire Protection District 9	(15,193)	429	1,612	2,041	297	192	6,407	6,896	(1,806)	(575)	(2,381)
2669	Roseburg Urban Sanitary Authority	(34,562)	976	2,778	3,754	676	437	-	1,113	(4,109)	3,444	(665)
2671	Columbia 911 Communications District	(43,492)	1,228	13,085	14,313	851	550	3,581	4,982	(5,171)	974	(4,197)
2672	Rockwood Water PUD	(63,531)	1,794	4,821	6,615	1,243	804	2,108	4,155	(7,553)	(2,974)	(10,527)
2673	Port Orford Library	(2,368)	67	642	709	46	30	59	135	(282)	425	143
2674	Nestucca Rural Fire District	(23,046)	651	223	874	451	292	8,409	9,152	(2,740)	(6,857)	(9,597)
2676	Woodburn Fire District	(74,824)	2,113	4,020	6,133	1,463	946	1,778	4,187	(8,896)	11,203	2,307
2678	Central Oregon Regional Housing Authority	(43,241)	1,221	2,143	3,364	846	547	13,250	14,643	(5,141)	(7,976)	(13,117)
2679	Columbia River Public Utility District	(154,528)	4,363	2,965	7,328	3,022	1,955	19,670	24,647	(18,372)	(10,643)	(29,015)
2681	Cloverdale Rural Fire Protection District	(12,538)	354	1,494	1,848	245	159	539	943	(1,491)	(461)	(1,952)
2684	Parkdale Fire District	(6,166)	174	2,163	2,337	121	78	228	427	(733)	1,194	461
2685	Oregon Community College Association	(22,951)	648	750	1,398	449	290	8,098	8,837	(2,729)	(4,806)	(7,535)
2686	Weston Cemetery	-	-	-	-	-	-	-	-	-	-	-
2687	Columbia Drainage Vector Control District	(6,592)	186	1,256	1,442	129	83	298	510	(784)	277	(507)
2688	Polk County Fire District 1	(47,525)	1,342	1,083	2,425	930	601	2,021	3,552	(5,650)	2,033	(3,617)
2689	Redmond Area Park & Recreation District	(27,082)	765	1,944	2,709	530	343	12,436	13,309	(3,220)	(5,750)	(8,970)
2692	Siuslaw Public Library	(14,443)	408	1,058	1,466	282	183	462	927	(1,717)	(412)	(2,129)
2693	City-County Insurance Services	(230,812)	6,517	-	6,517	4,514	2,920	12,570	20,004	(27,441)	(15,715)	(43,156)

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 30,2024

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	Changes in Employer	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)
			Investment Earnings	Proportion	Resources	Investment Earnings	Assumptions	Proportion	Resources	Expense / (Credit)	Proportion	(Credit)
2694	Philomath Fire Department	(18,501)	522	367	889	362	234	8,495	9,091	(2,200)	(6,964)	(9,164)
2695	Washington County Consolidated Communications Agency	(257,077)	7,259	2,336	9,595	5,028	3,252	31,728	40,008	(30,564)	(24,966)	(55,530)
2696	Stayton Fire District	(15,012)	424	9,543	9,967	294	190	57	541	(1,785)	8,580	6,795
2698	Halsey Shedd Rural Fire Protection District	(5,012)	142	-	142	98	63	1,151	1,312	(596)	(1,252)	(1,848)
2699	Chetco Library Board	(11,202)	316	-	316	219	142	2,308	2,669	(1,332)	(2,429)	(3,761)
2700	Lowell Rural Fire Protection District	(6,818)	193	-	193	133	86	2,531	2,750	(811)	(2,397)	(3,208)
2701	Sisters-Camp Sherman Rural Fire Protection District	(37,039)	1,046	10,498	11,544	724	469	335	1,528	(4,404)	5,362	958
2702	Banks Fire District 13	(6,477)	183	-	183	127	82	382	591	(770)	(499)	(1,269)
2704	Clatsop County 4-H District	-	-	553	553	-	-	-	-	-	1,147	1,147
2705	Lebanon Fire District	(124,617)	3,519	-	3,519	2,437	1,576	3,496	7,509	(14,816)	(3,273)	(18,089)
2707	Clatskanie Library	(2,913)	82	16	98	57	37	1,337	1,431	(346)	(1,012)	(1,358)
2709	Scappoose Public Library	(5,151)	145	-	145	101	65	2,365	2,531	(612)	(2,150)	(2,762)
2710	Klamath County Emergency Communications District	(27,838)	786	2,217	3,003	544	352	2,103	2,999	(3,310)	2,583	(727)
2713	Port of Tillamook Bay	(30,719)	867	1,709	2,576	601	389	6,679	7,669	(3,652)	(2,996)	(6,648)
2714	Winchester Bay Sanitary District	(5,217)	147	777	924	102	66	109	277	(620)	407	(213)
2715	Jackson County Fire District 3	(247,954)	7,001	52,251	59,252	4,850	3,136	10,146	18,132	(29,479)	21,425	(8,054)
2716	Neskowin Water District	(6,461)	182	1	183	126	82	2,949	3,157	(768)	(2,683)	(3,451)
2717	Ice Fountain Water District	(12,213)	345	917	1,262	239	154	326	719	(1,452)	307	(1,145)
2718	Curry Library	(5,919)	167	-	167	116	75	2,718	2,909	(704)	(2,470)	(3,174)
2721	Klamath Housing Authority	(28,370)	801	-	801	555	359	5,082	5,996	(3,373)	(6,129)	(9,502)
2722	Tillamook 9-1-1	(20,001)	565	1,124	1,689	391	253	8,800	9,444	(2,378)	(4,160)	(6,538)
2724	Nehalem Bay Wastewater Agency	(10,714)	302	497	799	210	136	181	527	(1,274)	(1,408)	(2,682)
2725	West Valley Fire District	-	-	-	-	-	-	-	-	-	-	-
2726	Yamhill Communications Agency	(30,297)	855	320	1,175	593	383	7,277	8,253	(3,602)	(5,133)	(8,735)
2728	Baker County Library District	(15,184)	429	460	889	297	192	823	1,312	(1,805)	(958)	(2,763)
2729	Douglas County Fire District 2	(137,362)	3,878	35	3,913	2,687	1,737	20,098	24,522	(16,331)	(9,456)	(25,787)
2731	Canby Utility Board	(63,162)	1,783	-	1,783	1,235	799	15,945	17,979	(7,509)	(14,821)	(22,330)
2732	Umatilla County Special Library District	(2,987)	84	707	791	58	38	1,177	1,273	(355)	883	528
2733	Wiard Memorial Park District	-	-	-	-	-	-	-	-	-	-	-
2734	Seal Rock Water District	(20,676)	584	468	1,052	404	262	31	697	(2,458)	88	(2,370)
2739	Scappoose Rural Fire Protection District	(80,469)	2,272	5,209	7,481	1,574	1,018	2,412	5,004	(9,567)	(1,765)	(11,332)
2740	Neskowin Regional Sanitary Authority	(4,524)	128	-	128	88	57	2,077	2,222	(538)	(1,889)	(2,427)
2741	Port of Garibaldi	(3,970)	112	872	984	78	50	1,823	1,951	(472)	5,860	5,388
2742	Amity Fire District	(4,549)	128	-	128	89	58	557	704	(541)	(1,323)	(1,864)
2743	Douglas Soil & Water Conservation District	-	-	34	34	-	-	-	-	-	1,067	1,067
2745	Clackamas County Fire District	(1,187,791)	33,537	-	33,537	23,231	15,024	167,866	206,121	(141,216)	(147,027)	(288,243)
2747	Salem Housing Authority	(78,870)	2,227	3,763	5,990	1,543	998	1,275	3,816	(9,377)	(1,198)	(10,575)
2749	Black Butte Ranch Police	(8,338)	235	12,090	12,325	163	105	-	268	(991)	8,224	7,233
2751	Lane Regional Air Protection Agency	(37,840)	1,068	-	1,068	740	479	17,375	18,594	(4,499)	(15,795)	(20,294)
2752	Mist-Birkenfeld Rural Fire Protection District	(8,216)	232	302	534	161	104	3,773	4,038	(977)	(1,935)	(2,912)
2753	Linn-Benton Housing Authority	(51,617)	1,457	14,481	15,938	1,010	653	1,615	3,278	(6,137)	8,837	2,700
2757	City of Stayton	(23,605)	666	6,791	7,457	466	299	-	761	(2,806)	6,470	3,664
2758	Mohawk Valley Rural Fire District	(8,205)	232	-	232	160	104	3,767	4,031	(976)	(3,425)	(4,401)
2760	Knappa Svensen Burnside Rural Fire Protection District	(3,226)	91	1,986	2,077	63	41	-	104	(384)	2,047	1,663
2761	Clackamas River Water	(95,583)	2,699	12,191	14,890	1,869	1,209	304	3,382	(11,364)	11,220	(144)
2763	Junction City Fire Department	(16,261)	459	675	1,134	318	206	4,629	5,153	(1,933)	(3,067)	(5,000)
2765	Green Sanitary	-	-	198	198	-	-	-	-	-	3,740	3,740
2766	Southwest Lincoln County Water District	(10,455)	295	1,047	1,342	204	132	3,562	3,898	(1,243)	395	(848)
2767	Springfield Utility Board	-	-	-	-	-	-	-	-	-	-	-
2768	Lake County Library District	(2,197)	62	335	397	43	28	1,009	1,080	(261)	(222)	(483)
2771	Harbor Water PUD	(8,410)	237	920	1,157	164	106	3,862	4,132	(1,000)	(519)	(1,519)
2772	Umatilla County Soil & Water District	(2,091)	59	-	59	41	26	960	1,027	(249)	(872)	(1,121)
2773	Housing Authority of Jackson County	(104,633)	2,954	5,535	8,489	2,046	1,323	1,576	4,945	(12,440)	828	(11,612)
2774	Oregon Trail Library District	(8,557)	242	-	242	167	108	3,677	3,952	(1,017)	(3,484)	(4,501)
2776	Rainier Cemetery District	(2,497)	71	-	71	49	32	1,147	1,228	(297)	(1,042)	(1,339)
2777	City of Newberg	(208,127)	5,876	-	5,876	4,071	2,633	5,475	12,179	(24,744)	(8,382)	(33,126)
2778	Mulino Water District 23	(2,390)	67	2,764	2,831	47	30	228	305	(284)	1,852	1,568

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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 30,2024

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)
2779	Brownsville Rural Fire Protection District	(2,343)	66	2,486	2,552	46	30	-	76	(279)	2,553	2,274
2780	Nehalem Bay Health District	-	-	-	-	-	-	-	-	-	-	-
2781	North Bend Coos-Curry Housing Authority	(23,326)	659	1,048	1,707	456	295	10,711	11,462	(2,773)	(7,564)	(10,337)
2783	Tillamook Fire District	(5,230)	148	3,450	3,598	102	66	-	168	(622)	3,500	2,878
2784	Eisenschmidt Pool	(6,810)	192	4,135	4,327	133	86	282	501	(810)	2,660	1,850
2785	Fern Ridge Community Library	(8,792)	248	558	806	172	111	3,561	3,844	(1,045)	(1,863)	(2,908)
2786	Seal Rock Rural Fire Protection District	(7,245)	205	55	260	142	92	3,327	3,561	(861)	(2,908)	(3,769)
2788	Port of Hood River	(47,419)	1,339	800	2,139	927	600	235	1,762	(5,638)	132	(5,506)
2789	Farmers Irrigation District	(19,760)	558	-	558	386	250	2,114	2,750	(2,349)	(2,870)	(5,219)
2790	Silver Falls Library District	(15,886)	449	829	1,278	311	201	383	895	(1,889)	(323)	(2,212)
2792	North Wasco County Parks and Recreation District	(9,369)	265	2,238	2,503	183	119	791	1,093	(1,114)	343	(771)
2793	North Lincoln Fire & Rescue District 1	(58,954)	1,665	-	1,665	1,153	746	10,312	12,211	(7,009)	(12,756)	(19,765)
2796	West Side Rural Fire Protection District	(10,542)	298	1,363	1,661	206	133	269	608	(1,253)	522	(731)
2797	Vernonia Fire	(8,101)	229	-	229	158	102	2,335	2,595	(963)	(2,334)	(3,297)
2798	Fairview Water District	(3,790)	107	87	194	74	48	1,741	1,863	(451)	(1,399)	(1,850)
2799	Sublimity Fire District	(4,311)	122	237	359	84	55	111	250	(513)	285	(228)
2801	Coburg Rural Fire Protection District	(7,519)	212	995	1,207	147	95	3,015	3,257	(894)	629	(265)
2802	Rural Road Assessment District 3	(7,085)	200	-	200	139	90	3,253	3,482	(842)	(2,923)	(3,765)
2803	Southwestern Polk County Rural Fire Protection District	(9,051)	256	7,364	7,620	177	114	2,508	2,799	(1,076)	(1,666)	(2,742)
2804	Aurora Rural Fire Protection District	(26,353)	744	93	837	515	333	5,872	6,720	(3,133)	(5,743)	(8,876)
2806	Multnomah County Rural Fire Protection District 14	(929)	26	-	26	18	12	427	457	(111)	(388)	(499)
2809	Juntura Road District 4	-	-	-	-	-	-	-	-	-	-	-
2810	Sutherlin Water Control District	(2,660)	75	-	75	52	34	1,222	1,308	(316)	(1,110)	(1,426)
2811	Mid-Columbia Center For Living	(166,389)	4,698	-	4,698	3,254	2,105	56,695	62,054	(19,782)	(52,591)	(72,373)
2814	The Job Council	-	-	1,287	-	-	-	-	-	-	2,672	-
2816	Odell Sanitary District	(9,795)	277	-	277	192	124	1,353	1,669	(1,164)	(1,570)	(2,734)
2817	Wickiup Water District	(6,179)	174	759	933	121	78	2,837	3,036	(735)	(1,004)	(1,739)
2818	Netarts Water District	(7,372)	208	-	208	144	93	880	1,117	(876)	(845)	(1,721)
2819	Harrisburg Fire and Rescue	(8,173)	231	217	448	160	103	3,610	3,873	(972)	(2,675)	(3,647)
2820	Central Oregon Coast Fire & Rescue District	(17,853)	504	-	504	349	226	8,198	8,773	(2,123)	(7,444)	(9,567)
2821	Tillamook County Soil and Water Conservation District	(5,299)	150	3,356	3,506	104	67	284	455	(630)	1,976	1,346
2822	Deschutes County Rural Fire Protection District 2	-	-	5,998	5,998	-	-	261	261	-	3,267	3,267
2823	Lyons Fire District	(3,581)	101	-	101	70	45	255	370	(426)	(975)	(1,401)
2824	Glide Fire Department	(4,767)	135	-	135	93	60	1,767	1,920	(567)	(1,632)	(2,199)
2825	Northern Oregon Corrections	(114,642)	3,237	9,029	12,266	2,242	1,450	48,908	52,600	(13,630)	(4,441)	(18,071)
2826	Wasco County Soil-Water Conservation District	(17,585)	497	2,924	3,421	344	222	98	664	(2,091)	1,628	(463)
2828	Deschutes Public Library District	(179,691)	5,074	-	5,074	3,514	2,273	6,330	12,117	(21,363)	(10,646)	(32,009)
2829	Hubbard Rural Fire Protection District	(9,608)	271	-	271	188	122	4,412	4,722	(1,142)	(4,010)	(5,152)
2830	Netarts-Oceanside Rural Fire Protection District	(4,676)	132	227	359	91	59	2,147	2,297	(556)	(1,172)	(1,728)
2833	Boardman Rural Fire Protection District	(27,219)	769	-	769	532	344	12,498	13,374	(3,236)	(11,362)	(14,598)
2834	Crescent Rural Fire Protection District	(3,387)	96	1,032	1,128	66	43	-	109	(403)	742	339
2835	North Clackamas County Water Commission	(10,927)	309	-	309	214	138	5,017	5,369	(1,299)	(4,561)	(5,860)
2837	NORCOM	(45,990)	1,299	497	1,796	899	582	5,930	7,411	(5,468)	(3,432)	(8,900)
2838	High Desert Parks & Recreation District	(1,312)	37	491	528	26	17	602	645	(156)	480	324
2839	North Morrow Vector Control District	(5,116)	144	5,789	5,933	100	65	411	576	(608)	4,048	3,440
2840	Cannon Beach Rural Fire Protection District	(13,971)	394	-	394	273	177	1,030	1,480	(1,661)	(1,633)	(3,294)
2841	Jefferson County Soil & Water Conservation District	(7,452)	210	1,873	2,083	146	94	534	774	(886)	135	(751)
2842	Tualatin Valley Water District	(404,905)	11,432	577	12,009	7,919	5,122	4,474	17,515	(48,139)	(10,345)	(58,484)
2843	Yachats Rural Fire Protection District	(11,289)	319	691	1,010	221	143	4,086	4,450	(1,342)	(1,263)	(2,605)
2844	Crook County Rural Fire Protection District 1	(90,215)	2,547	-	2,547	1,764	1,141	9,254	12,159	(10,726)	(16,043)	(26,769)
2845	Sunrise Water Authority	(50,596)	1,429	755	2,184	990	640	9,349	10,979	(6,015)	(6,429)	(12,444)
2846	Jefferson County Library District	(11,529)	326	-	326	225	146	4,927	5,298	(1,371)	(4,239)	(5,610)
2847	Sweet Home Fire and Ambulance District	(46,397)	1,310	871	2,181	907	587	1,480	2,974	(5,516)	(3,213)	(8,729)
2849	Lebanon Aquatic District	(9,778)	276	250	526	191	124	4,490	4,805	(1,162)	(3,100)	(4,262)
2850	Lake County 4-H & Extension Service	-	-	-	-	-	-	-	-	-	-	-
2851	East Umatilla County Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-
2852	Ochoco Irrigation District	(18,414)	520	-	520	360	233	2,599	3,192	(2,189)	(3,009)	(5,198)

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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 30,2024

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	Changes in Employer	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)	
			Investment Earnings	Proportion									
2853	Mill City Rural Fire Protection District	-	-	2,434	2,434	-	-	-	-	-	-	2,252	2,252
2855	Harney Hospital	(353,595)	9,984	21,279	31,263	6,916	4,473	135,837	147,226	(42,039)	(75,687)	(117,726)	(117,726)
2857	Sunriver Service District	(66,125)	1,867	3,352	5,219	1,293	836	130	2,259	(7,862)	7,207	(655)	(655)
2858	Nesika Beach-Ophir Water District	(6,102)	172	8	180	119	77	2,802	2,998	(725)	(2,371)	(3,096)	(3,096)
2859	South Lane County Fire and Rescue	(81,810)	2,310	-	2,310	1,600	1,035	12,085	14,720	(9,726)	(14,321)	(24,047)	(24,047)
2860	Coos County Airport District	(32,782)	926	-	926	641	415	4,116	5,172	(3,897)	(5,198)	(9,095)	(9,095)
2861	Mt Angel Fire District	(4,301)	121	438	559	84	54	82	220	(511)	201	(310)	(310)
2864	Tri-City Water and Sanitary Authority	(14,564)	411	-	411	285	184	6,687	7,156	(1,732)	(6,079)	(7,811)	(7,811)
2865	Tri-County Cooperative Weed Management Area	(3,834)	108	203	311	75	48	1,761	1,884	(456)	(1,177)	(1,633)	(1,633)
2867	West Multnomah Soil and Water Conservation District	(29,731)	839	-	839	581	376	5,399	6,356	(3,535)	(5,124)	(8,659)	(8,659)
2869	Nehalem Bay Fire & Rescue	(16,636)	470	-	470	325	210	7,639	8,174	(1,978)	(6,945)	(8,923)	(8,923)
2870	Clackamas River Water Providers	(6,021)	170	2,730	2,900	118	76	279	473	(716)	1,661	945	945
2873	Mosier Fire District	(1,210)	34	472	506	24	15	211	250	(144)	1,428	1,284	1,284
2874	Umatilla-Morrow Radio and Data District	(5,410)	153	7,267	7,420	106	68	213	387	(643)	5,983	5,340	5,340
2876	Oregon Municipal Electric Utilities Association	(4,456)	126	-	126	87	56	2,046	2,189	(530)	(1,860)	(2,390)	(2,390)
2877	Mid-Columbia Fire and Rescue V1-801	(64,592)	1,824	1,291	3,115	1,263	817	27,023	29,103	(7,679)	(22,606)	(30,285)	(30,285)
2878	Yamhill Fire Protection District	(4,421)	125	-	125	86	56	1,521	1,663	(526)	(1,603)	(2,129)	(2,129)
2879	LaGrande Rural Fire Protection District	-	-	10,045	10,045	-	-	-	-	-	20,850	20,850	20,850
2880	Oregon Health & Science University	(10,690,215)	301,838	616,219	918,057	209,082	135,220	-	344,302	(1,270,956)	778,775	(492,181)	(492,181)
2881	Lake Chinook Fire and Rescue District	(2,606)	74	217	291	51	33	1,196	1,280	(310)	(636)	(946)	(946)
2883	Lane Fire Authority	(123,519)	3,488	-	3,488	2,416	1,562	8,588	12,566	(14,685)	(14,345)	(29,030)	(29,030)
2884	North Central Public Health District	(43,942)	1,241	581	1,822	859	556	17,264	18,679	(5,224)	(13,593)	(18,817)	(18,817)
2885	Siletz Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-	-
2886	Idanha-Detroit Rural Fire Protection District	(1,784)	50	734	784	35	23	243	301	(212)	(264)	(476)	(476)
2887	Umatilla County Fire District #1	(124,176)	3,506	-	3,506	2,429	1,571	11,285	15,285	(14,763)	(13,171)	(27,934)	(27,934)
2888	Oak Lodge Water Services District	(101,016)	2,852	-	2,852	1,976	1,278	17,798	21,052	(12,010)	(13,998)	(26,008)	(26,008)
2889	Mid-valley Behavioral Care Network	-	-	-	-	-	-	-	-	-	321	321	321
2890	Central Cascades Fire & EMS	(1,937)	55	-	55	38	25	889	952	(230)	(809)	(1,039)	(1,039)
2891	Grant County Emergency Communications Agency	(5,482)	155	419	574	107	69	1,897	2,073	(652)	(251)	(903)	(903)
2892	Lake Health District	-	-	-	-	-	-	-	-	-	-	-	-
2894	Greater Toledo Pool Recreation District	-	-	-	-	-	-	-	-	-	-	-	-
2895	Western Lane Fire and EMS Authority	(74,974)	2,117	-	2,117	1,466	948	2,638	5,052	(8,914)	(4,732)	(13,646)	(13,646)
2897	Morrow County	(12,992)	367	-	367	254	164	5,965	6,383	(1,545)	(5,423)	(6,968)	(6,968)
2898	Adair Rural Fire Protection District	(2,230)	63	-	63	44	28	1,024	1,096	(265)	(931)	(1,196)	(1,196)
2899	New Carlton Fire District	(2,665)	75	202	277	52	34	311	397	(317)	(850)	(1,167)	(1,167)
2900	Clatsop Community College	(221,620)	6,257	-	6,257	4,335	2,803	7,989	15,127	(26,348)	(14,261)	(40,609)	(40,609)
2901	Blue Mountain Community College	(318,623)	8,996	-	8,996	6,232	4,030	4,603	14,865	(37,881)	(8,918)	(46,799)	(46,799)
2902	Treasure Valley Community College	(239,306)	6,757	50,941	57,698	4,680	3,027	16,493	24,200	(28,451)	3,753	(24,698)	(24,698)
2903	Umpqua Community College	(364,606)	10,295	-	10,295	7,131	4,612	77,526	89,269	(43,348)	(73,664)	(117,012)	(117,012)
2904	Lane Community College	(1,405,304)	39,679	340,122	379,801	27,485	17,776	44,999	90,260	(167,076)	188,999	21,923	21,923
2905	Mt Hood Community College	(1,426,847)	40,287	-	40,287	27,907	18,048	135,517	181,472	(169,637)	(104,181)	(273,818)	(273,818)
2906	Klamath Community College	(309,442)	8,737	7,567	16,304	6,052	3,914	117,108	127,074	(36,789)	(97,594)	(134,383)	(134,383)
2908	Clackamas Community College	(1,029,480)	29,067	-	29,067	20,135	13,022	103,916	137,073	(122,394)	(66,802)	(189,196)	(189,196)
2910	Linn-Benton Community College	(953,901)	26,933	15,535	42,468	18,657	12,066	51,474	82,197	(113,409)	(28,635)	(142,044)	(142,044)
2918	Portland Community College	(4,236,170)	119,608	37,571	157,179	82,852	53,583	482,957	619,392	(503,637)	(300,657)	(804,294)	(804,294)
2919	Chemeketa Community College	(1,556,264)	43,941	476,261	520,202	30,438	19,685	95,152	145,275	(185,024)	120,193	(64,831)	(64,831)
2922	Rogue Community College	(601,111)	16,972	11,305	28,277	11,757	7,603	9,149	28,509	(71,466)	(6,477)	(77,943)	(77,943)
2995	Oregon Coast Community College	(110,239)	3,113	-	3,113	2,156	1,394	43,940	47,490	(13,106)	(44,451)	(57,557)	(57,557)
2996	Columbia Gorge Community College	(193,133)	5,453	-	5,453	3,777	2,443	38,978	45,198	(22,962)	(42,683)	(65,645)	(65,645)
2997	Tillamook Bay Community College	(62,894)	1,776	3,125	4,901	1,230	796	28,879	30,905	(7,477)	(14,980)	(22,457)	(22,457)
2998	Southwestern Community College	(325,821)	9,200	2,875	12,075	6,373	4,121	61,704	72,198	(38,737)	(44,121)	(82,858)	(82,858)
2999	Central Oregon Community College	(724,670)	20,461	-	20,461	14,173	9,166	80,190	103,529	(86,156)	(109,541)	(195,697)	(195,697)
3003	Baker School District 5J	(436,394)	12,322	6,108	18,430	8,535	5,520	5,188	19,243	(51,883)	(15,586)	(67,469)	(67,469)
3008	Huntington School District 16J	(22,751)	642	640	1,282	445	288	920	1,653	(2,705)	(3,117)	(5,822)	(5,822)
3016	Burnt River High School	(9,405)	266	2,637	2,903	184	119	305	608	(1,118)	801	(317)	(317)
3027	Pine-Eagle School District 61	(62,822)	1,774	305	2,079	1,229	795	12,134	14,158	(7,469)	(8,980)	(16,449)	(16,449)
3037	Alsea School	(156,014)	4,405	-	4,405	3,051	1,973	31,084	36,108	(18,548)	(33,604)	(52,152)	(52,152)

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 30,2024

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	Changes in Employer	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)
			Investment Earnings	Proportion	Resources	Investment Earnings	Assumptions	Proportion	Resources	Expense / (Credit)	Proportion	(Credit)
3039	Corvallis School District 509J	(1,501,885)	42,406	-	42,406	29,374	18,997	33,691	82,062	(178,559)	(78,345)	(256,904)
3043	Philomath School District 17J	(316,945)	8,949	61,175	70,124	6,199	4,009	12,143	22,351	(37,681)	17,863	(19,818)
3075	West Linn School District	(2,032,053)	57,375	-	57,375	39,744	25,703	97,069	162,516	(241,590)	(101,870)	(343,460)
3116	Colton School District 53	(121,518)	3,431	6,774	10,205	2,377	1,537	4,081	7,995	(14,447)	(8,182)	(22,629)
3122	Oregon City School District 62	(1,569,582)	44,317	157,149	201,466	30,698	19,854	23,322	73,874	(186,607)	77,112	(109,495)
3160	Gladstone School District 115	(430,815)	12,164	48,799	60,963	8,426	5,449	12,785	26,660	(51,219)	13,660	(37,559)
3179	Clatsop County School District 1C	(416,539)	11,761	35,730	47,491	8,147	5,269	7,728	21,144	(49,522)	12,149	(37,373)
3186	Jewell School District 8	(77,920)	2,200	-	2,200	1,524	986	9,575	12,085	(9,264)	(11,368)	(20,632)
3187	Seaside Schools	(326,909)	9,230	6,231	15,461	6,394	4,135	9,571	20,100	(38,866)	14,782	(24,084)
3195	Warrenton-Hammond School District	(198,742)	5,611	-	5,611	3,887	2,514	32,321	38,722	(23,628)	(35,635)	(59,263)
3230	Vernonia School District	(124,979)	3,529	2,553	6,082	2,444	1,581	-	4,025	(14,859)	(683)	(15,542)
3241	Coquille School District 8	(248,574)	7,018	8,005	15,023	4,862	3,144	29,922	37,928	(29,553)	(14,679)	(44,232)
3242	Coos Bay School District 9	(556,172)	15,704	-	15,704	10,878	7,035	9,161	27,074	(66,123)	(23,990)	(90,113)
3245	North Bend Public Schools	(456,380)	12,886	27,508	40,394	8,926	5,773	178,268	192,967	(54,259)	(72,976)	(127,235)
3252	Powers School District	(39,710)	1,121	1,180	2,301	777	502	-	1,279	(4,721)	1,394	(3,327)
3257	Myrtle Point School District 41	(116,133)	3,279	-	3,279	2,271	1,469	9,824	13,564	(13,807)	(11,244)	(25,051)
3264	Bandon School District	(137,426)	3,880	-	3,880	2,688	1,738	14,075	18,501	(16,338)	(16,887)	(33,225)
3274	Crook County School District	(623,691)	17,610	-	17,610	12,198	7,889	31,207	51,294	(74,150)	(30,367)	(104,517)
3275	Port Orford-Langlois School District 2Cj	(59,266)	1,673	-	1,673	1,159	750	18,788	20,697	(7,046)	(18,260)	(25,306)
3283	Brookings-Harbor School District 17C	(247,507)	6,988	-	6,988	4,841	3,131	20,364	28,336	(29,426)	(20,066)	(49,492)
3288	Central Curry School District 1	(87,765)	2,478	18,999	21,477	1,717	1,110	2,048	4,875	(10,434)	6,297	(4,137)
3291	Bend-La Pine Public Schools	(3,643,038)	102,861	-	102,861	71,252	46,081	78,886	196,219	(433,119)	(168,888)	(602,007)
3296	Sisters School District	(254,652)	7,190	17,221	24,411	4,981	3,221	7,225	15,427	(39,374)	(39,649)	(79,023)
3307	Oakland School District	(111,242)	3,141	-	3,141	2,176	1,407	9,261	12,844	(13,226)	(13,078)	(26,304)
3310	Roseburg Public Schools	(1,064,760)	30,064	83,266	113,330	20,825	13,468	9,915	44,208	(126,589)	35,487	(91,102)
3316	Glide School District 12	(145,990)	4,122	119	4,241	2,855	1,847	4,449	9,151	(17,357)	(2,343)	(19,700)
3318	Days Creek School District 15	(53,253)	1,504	-	1,504	1,042	674	5,950	7,666	(6,331)	(6,385)	(12,716)
3319	South Umpqua School District	(245,647)	6,936	-	6,936	4,804	3,107	11,780	19,691	(29,205)	(18,749)	(47,954)
3320	Camas Valley School District 21	(50,307)	1,420	84	1,504	984	636	9,024	10,644	(5,981)	(9,382)	(15,363)
3321	North Douglas School District 22	(61,777)	1,744	804	2,548	1,208	781	1,566	3,555	(7,345)	503	(6,842)
3324	Yoncalla School District 32	(65,971)	1,863	-	1,863	1,290	834	9,687	11,811	(7,843)	(10,755)	(18,598)
3325	Elkton School District 34	(54,552)	1,540	-	1,540	1,067	690	8,603	10,360	(6,486)	(10,424)	(16,910)
3335	Riddle School District	(70,796)	1,999	14,482	16,481	1,385	896	3,111	5,392	(8,417)	15,795	7,378
3338	Glendale 77	(64,285)	1,815	151	1,966	1,257	813	5,663	7,733	(7,643)	(6,456)	(14,099)
3349	Winston-Dillard Schools	(276,272)	7,801	-	7,801	5,403	3,495	10,814	19,712	(32,846)	(17,254)	(50,100)
3353	Sutherlin School District 130	(262,099)	7,400	5,184	12,584	5,126	3,315	4,050	12,491	(31,161)	(17,290)	(48,451)
3361	Arlington Public Schools	(31,590)	892	13,395	14,287	618	400	-	1,018	(3,756)	12,612	8,856
3364	Condon Admin School District 25J	(28,731)	811	18,622	19,433	562	363	2,140	3,065	(3,416)	8,195	4,779
3370	Prairie City School District 4	(50,930)	1,438	16,788	18,226	996	644	3,792	5,432	(6,055)	23	(6,032)
3372	Monument School District 8	(17,542)	495	6,738	7,233	343	222	871	1,436	(2,086)	2,378	292
3375	Dayville School District 16J	(20,764)	586	-	586	406	263	5,235	5,904	(2,469)	(5,689)	(8,158)
3376	Long Creek Schools	(12,853)	363	7,543	7,906	251	163	1,115	1,529	(1,528)	4,216	2,688
3394	Crane Elementary School	(31,044)	877	7,268	8,145	607	393	1,514	2,514	(3,691)	535	(3,156)
3395	Pine Creek School	(2,112)	60	-	60	41	27	970	1,038	(251)	(881)	(1,132)
3396	Diamond School District 7	(548)	15	647	662	11	7	-	18	(65)	603	(426)
3397	Suntex School District	(1,189)	34	53	87	23	15	383	421	(141)	(285)	(466)
3398	Drewsey School	(6,099)	172	4	176	119	77	2,801	2,997	(725)	(2,537)	(3,262)
3399	Frenchglen School District	(5,156)	146	2,046	2,192	101	65	118	284	(613)	1,167	554
3405	Fields-Trout Creek 33	(4,914)	139	-	139	96	62	2,257	2,415	(584)	(2,051)	(2,635)
3407	Crane Union High School	(30,012)	847	9,288	10,135	587	380	1,744	2,711	(3,568)	1,248	(2,320)
3409	Hood River County School District	(949,817)	26,818	46,181	72,999	18,577	12,014	9,010	39,601	(112,923)	14,253	(98,670)
3414	Phoenix-Talent School District	(544,660)	15,378	2,886	18,264	10,653	6,889	20,496	38,038	(64,754)	(23,041)	(87,795)
3415	Ashland Public Schools	(684,897)	19,338	-	19,338	13,395	8,663	68,362	90,420	(81,427)	(74,041)	(155,468)
3416	Central Point School District 6	(937,743)	26,477	-	26,477	18,341	11,861	18,460	48,662	(111,488)	(19,659)	(131,147)
3417	Eagle Point School District 9	(768,872)	21,709	164,423	186,132	15,038	9,725	46,608	71,371	(91,411)	(15,166)	(106,577)
3424	Rogue River School District	(189,033)	5,337	-	5,337	3,697	2,391	11,784	17,872	(22,474)	(9,689)	(32,143)
3432	Prospect School District	(45,744)	1,292	278	1,570	895	579	875	2,349	(5,438)	(1,704)	(7,142)

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 30,2024

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	Changes in Employer	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)
			Investment Earnings	Proportion								
3439	Butte Falls School District	(50,581)	1,428	4,864	6,292	989	640	1,055	2,684	(6,014)	381	(5,633)
3440	Pinehurst School	(6,392)	180	12	192	125	81	2,649	2,855	(760)	(2,459)	(3,219)
3445	Culver School District 4	(143,925)	4,064	17,183	21,247	2,815	1,821	-	4,636	(17,111)	26,251	9,140
3446	Ashwood School	(803)	23	2,263	2,286	16	10	572	598	(96)	148	52
3447	Madras School District	(727,474)	20,540	-	20,540	14,228	9,202	46,743	70,173	(86,489)	(77,093)	(163,582)
3451	Black Butte School District	(12,123)	342	137	479	237	153	5,567	5,957	(1,441)	(4,775)	(6,216)
3454	Grants Pass School District	(1,294,673)	36,555	150,225	186,780	25,322	16,376	32,630	74,328	(153,923)	45,691	(108,232)
3456	Klamath County School District	(1,397,730)	39,465	27,323	66,788	27,337	17,680	118,898	163,915	(166,176)	195,327	29,151
3457	Klamath Falls City Schools	(587,151)	16,578	40,479	57,057	11,484	7,427	8,133	27,044	(69,806)	10,544	(59,262)
3461	Lake County School District 7	(181,152)	5,115	-	5,115	3,543	2,291	5,986	11,820	(21,537)	(9,886)	(31,423)
3462	Paisley School District	(34,934)	986	-	986	683	442	4,504	5,629	(4,153)	(6,277)	(10,430)
3463	North Lake School District 14	(63,809)	1,802	6,866	8,668	1,248	807	1,800	3,855	(7,586)	1,745	(5,841)
3464	Plush School District	(4,492)	127	2,686	2,813	88	57	363	508	(534)	1,507	973
3465	Adel School District 21	(2,761)	78	2,371	2,449	54	35	246	335	(328)	1,203	875
3470	Pleasant Hill School District	(176,623)	4,987	-	4,987	3,454	2,234	24,018	29,706	(20,999)	(28,234)	(49,233)
3473	Eugene School District 4J	(3,913,289)	110,492	-	110,492	76,537	49,499	67,463	193,499	(465,249)	(190,615)	(655,864)
3487	Springfield School District 19	(2,076,723)	58,636	70,017	128,653	40,617	26,268	25,034	91,919	(246,901)	22,869	(224,032)
3494	Fern Ridge School District	(232,842)	6,574	10,907	17,481	4,554	2,945	-	7,499	(27,683)	8,011	(19,672)
3498	Mapleton School District	(56,999)	1,609	816	2,425	1,115	721	10,174	12,010	(6,777)	(4,071)	(10,848)
3502	Creswell School District 40	(229,676)	6,485	21,573	28,058	4,492	2,905	2,523	9,920	(27,306)	12,379	(14,927)
3506	South Lane School District	(639,982)	18,070	496	18,566	12,517	8,095	98,411	119,023	(76,087)	(86,825)	(162,912)
3510	Bethel School District	(1,160,250)	32,760	4,439	37,199	22,693	14,676	116,968	154,337	(137,942)	(123,403)	(261,345)
3517	Crow-Applegate-Lorane District 66	(77,262)	2,181	-	2,181	1,511	977	12,400	14,888	(9,186)	(12,548)	(21,734)
3519	McKenzie City School District	(73,279)	2,069	513	2,582	1,433	927	22,405	24,765	(8,712)	(16,261)	(24,973)
3520	Junction City School District 69	(322,685)	9,111	2,118	11,229	6,311	4,082	3,548	13,941	(38,364)	(9,631)	(47,995)
3522	Lowell School District	(94,482)	2,668	868	3,536	1,848	1,195	27,957	31,000	(11,233)	(26,035)	(37,268)
3524	Oakridge School District	(110,660)	3,124	1,769	4,893	2,164	1,400	6,129	9,693	(13,156)	1,196	(11,960)
3527	Marcola School District 79	(91,761)	2,591	-	2,591	1,795	1,161	9,759	12,715	(10,909)	(10,730)	(21,639)
3533	Triangle Lake Schools	(80,693)	2,278	40,138	42,416	1,578	1,021	10,577	13,176	(9,594)	462	(9,132)
3537	Siuslaw School District 97J	(322,726)	9,112	-	9,112	6,312	4,082	17,043	27,437	(38,369)	(31,442)	(69,811)
3579	Lincoln County School District	(920,736)	25,997	-	25,997	18,008	11,646	169,799	199,453	(109,466)	(150,769)	(260,235)
3615	Central Linn School District 552C	(128,540)	3,629	-	3,629	2,514	1,626	8,909	13,049	(15,282)	(14,751)	(30,033)
3618	Sweet Home School District 55	(450,495)	12,720	-	12,720	8,811	5,698	33,639	48,148	(53,559)	(26,146)	(79,705)
3647	Scio School District 95C	(132,303)	3,736	879	4,615	2,588	1,673	14,483	18,744	(15,729)	(12,738)	(28,467)
3665	Santiam Canyon School District	(134,614)	3,801	-	3,801	2,633	1,703	13,069	17,405	(16,004)	(12,769)	(28,773)
3684	Ontario School District 8C	(496,482)	14,018	-	14,018	9,710	6,280	42,267	58,257	(59,026)	(60,736)	(119,762)
3687	Juntura Grade School	(1,827)	52	2	54	36	23	839	898	(217)	(762)	(979)
3694	Nyssa School District 26	(262,153)	7,402	-	7,402	5,127	3,316	12,192	20,635	(31,167)	(25,410)	(56,577)
3696	Annex Elementary School	(21,603)	610	10,374	10,984	423	273	1,745	2,441	(2,568)	3,401	833
3707	Adrian School District 61	(55,889)	1,578	10,849	12,427	1,093	707	-	1,800	(6,645)	9,545	2,900
3709	Harper School District 66	(39,991)	1,129	9,499	10,628	782	506	3,303	4,591	(4,755)	(1,147)	(5,902)
3712	W. W. Jones School	(4,712)	133	59	192	92	60	2,163	2,315	(560)	(1,846)	(2,406)
3729	Jefferson School District 14Cj	(176,350)	4,979	2,944	7,923	3,449	2,231	21,630	27,310	(20,966)	(10,225)	(31,191)
3730	North Marion School District 15	(383,161)	10,819	33,022	43,841	7,494	4,847	-	12,341	(45,554)	40,466	(5,088)
3735	Salem-Keizer Public Schools	(9,673,531)	273,132	-	273,132	189,198	122,360	468,800	780,358	(1,150,082)	(751,635)	(1,901,717)
3750	St Paul School District	(63,925)	1,805	-	1,805	1,250	809	2,385	4,444	(7,600)	(4,902)	(12,502)
3780	Mt Angel School District 91	(140,721)	3,973	15,622	19,595	2,752	1,780	2,412	6,944	(16,730)	7,733	(8,997)
3786	Woodburn School District	(1,272,413)	35,927	82,761	118,688	24,886	16,095	25,247	66,228	(151,277)	(17,524)	(168,801)
3809	Morrow County Schools	(496,505)	14,019	49,813	63,832	9,711	6,280	10,928	26,919	(59,029)	(443)	(59,472)
3818	Portland Public Schools	(13,288,625)	375,205	880,377	1,255,582	259,903	168,088	670,912	1,098,903	(1,579,879)	1,084,363	(495,516)
3820	Parkrose School District	(680,007)	19,200	-	19,200	13,300	8,601	30,761	52,662	(80,846)	(77,109)	(157,955)
3824	Reynolds School District	(2,599,763)	73,404	192,669	266,073	50,847	32,884	100,923	184,654	(309,085)	(114,024)	(423,109)
3842	Corbett School District 39	(235,930)	6,661	-	6,661	4,614	2,984	51,786	59,384	(28,050)	(48,736)	(76,786)
3843	David Douglas School District	(2,672,230)	75,450	123,735	199,185	52,264	33,801	42,958	129,023	(317,700)	(5,822)	(323,522)
3847	Riverdale School	(165,251)	4,666	5,827	10,493	3,232	2,090	2,184	7,506	(19,647)	7,321	(12,326)
3850	Dallas School District	(608,846)	17,191	-	17,191	11,908	7,701	1,683	21,292	(72,385)	(4,629)	(77,014)
3859	Central School District 13J	(743,844)	21,002	-	21,002	14,548	9,409	31,699	55,656	(88,435)	(51,927)	(140,362)

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 30,2024

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	Changes in Employer	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)
			Investment Earnings	Proportion								
3865	Perrydale School District 21	(68,644)	1,938	148	2,086	1,343	868	2,216	4,427	(8,161)	(2,608)	(10,769)
3887	Falls City School District	(60,812)	1,717	-	1,717	1,189	769	8,295	10,253	(7,230)	(10,968)	(18,198)
3902	Tillamook Public Schools	(437,934)	12,365	25	12,390	8,565	5,539	74,138	88,242	(52,066)	(70,879)	(122,945)
3920	Neah-Kah-Nie School District	(208,363)	5,883	29,751	35,634	4,075	2,636	3,520	10,231	(24,772)	15,963	(8,809)
3927	Echo School District	(71,453)	2,017	3,707	5,724	1,398	904	6,815	9,117	(8,495)	(136)	(8,631)
3928	Umatilla School District 6R	(274,112)	7,740	2,315	10,055	5,361	3,467	38,441	47,269	(32,589)	(31,375)	(63,964)
3931	Pendleton School District 16R	(594,763)	16,793	125,246	142,039	11,633	7,523	5,270	24,426	(70,711)	77,652	6,941
3935	Athena-Weston School District 29R]	(135,443)	3,824	21,711	25,535	2,649	1,713	-	4,362	(16,103)	16,444	341
3942	Stanfield School District	(114,076)	3,221	-	3,221	2,231	1,443	9,874	13,548	(13,563)	(13,856)	(27,419)
3944	Ukiah School	(9,794)	277	7,870	8,147	192	124	595	911	(1,164)	6,133	4,969
3957	Helix School District	(40,785)	1,152	9,814	10,966	798	516	3,141	4,455	(4,849)	(1,311)	(6,160)
3958	Pilot Rock School District 2R	(71,943)	2,031	-	2,031	1,407	910	4,080	6,397	(8,553)	(5,439)	(13,992)
3965	La Grande Public Schools	(452,602)	12,779	-	12,779	8,852	5,725	37,613	52,190	(53,810)	(25,942)	(79,752)
3966	Union County School District	(75,910)	2,143	23,021	25,164	1,485	960	4,557	7,002	(9,025)	7,931	(1,094)
3967	North Powder School District	(56,919)	1,607	10,849	12,456	1,113	720	136	1,969	(6,767)	8,183	1,416
3969	Imbler School District	(62,638)	1,769	12,324	14,093	1,225	792	-	2,017	(7,447)	10,573	3,126
3970	Cove School District	(62,185)	1,756	805	2,561	1,216	787	6,796	8,799	(7,393)	(416)	(7,809)
3973	Elgin School District 23	(93,910)	2,652	-	2,652	1,837	1,188	9,926	12,951	(11,165)	(13,978)	(25,143)
3986	Joseph School District 6	(63,045)	1,780	2,893	4,673	1,233	797	8	2,038	(7,495)	2,007	(5,488)
3990	Wallowa School	(45,363)	1,281	-	1,281	887	574	2,533	3,994	(5,393)	(5,196)	(10,589)
3993	Enterprise School District 21	(74,656)	2,108	467	2,575	1,460	944	2,938	5,342	(8,876)	(1,440)	(10,316)
4003	Troy School District 54	(1,830)	52	-	52	36	23	840	899	(218)	(764)	(982)
4012	Dufur Schools	(86,951)	2,455	3,853	6,308	1,701	1,100	1,628	4,429	(10,338)	(3,310)	(13,648)
4034	Gaston Public Schools	(119,699)	3,380	-	3,380	2,341	1,514	13,324	17,179	(14,231)	(16,346)	(30,577)
4035	Banks School District	(194,960)	5,505	8,452	13,957	3,813	2,466	2,586	8,865	(23,179)	(270)	(23,449)
4062	Beaverton School District	(9,972,987)	281,588	611,057	892,645	195,055	126,148	239,880	561,083	(1,185,685)	(201,473)	(1,387,158)
4109	Spray School District 1	(20,782)	587	3,873	4,460	406	263	2,821	3,490	(2,471)	4,628	2,157
4114	Fossil School District 21J	(33,536)	947	10,326	11,273	656	424	865	1,945	(3,987)	10,082	6,095
4135	Newberg School District 29Jt	(865,236)	24,430	88,878	113,308	16,923	10,944	14,025	41,892	(102,868)	39,305	(63,563)
4142	McMinnville Schools	(1,423,114)	40,182	-	40,182	27,834	18,001	75,256	121,091	(169,193)	(87,596)	(256,789)
4144	Sheridan School District 48J	(177,177)	5,003	-	5,003	3,465	2,241	25,801	31,507	(21,065)	(25,798)	(46,863)
4166	Yamhill-Carlton School District 1	(181,616)	5,128	531	5,659	3,552	2,297	10,708	16,557	(21,592)	(10,013)	(31,605)
4219	Grant County Education Service District	(27,778)	784	757	1,541	543	351	431	1,325	(3,302)	(1,972)	(5,274)
4220	Jefferson County Education Service District	(38,858)	1,097	9,477	10,574	760	492	2,943	4,195	(4,620)	(854)	(5,474)
4223	InterMountain Education Service District	(441,646)	12,470	-	12,470	8,638	5,586	13,782	28,006	(52,507)	(29,697)	(82,204)
4224	Wallowa County Region 18	(44,061)	1,244	1,095	2,339	862	557	2,506	3,925	(5,238)	2,122	(3,116)
4226	North Central Education Service District	(32,686)	923	1,819	2,742	639	413	7,613	8,665	(3,886)	(3,648)	(7,534)
4232	South Coast Education Service District Region 7	(189,172)	5,341	9,506	14,847	3,700	2,393	2,869	8,962	(22,491)	(1,878)	(24,369)
4237	Douglas Education Service District	(483,890)	13,663	2,923	16,586	9,464	6,121	120,737	136,322	(57,529)	(107,603)	(165,132)
4238	Multnomah Education Service District	(1,052,659)	29,722	-	29,722	20,588	13,315	123,353	157,256	(125,150)	(158,740)	(283,890)
4252	High Desert Education Service District	(550,566)	15,545	47,122	62,667	10,768	6,964	10,155	27,887	(65,457)	(6,706)	(72,163)
4254	Willamette Education Service District	(774,230)	21,860	84,417	106,277	15,143	9,793	26,667	51,603	(92,048)	(27,938)	(119,986)
4258	Hermiston School District 8R	(1,065,331)	30,080	-	30,080	20,836	13,475	30,470	64,781	(126,657)	(65,003)	(191,660)
4259	Clackamas Education Service District	(712,837)	20,127	14,358	34,485	13,942	9,017	22,559	45,518	(84,749)	(57,918)	(142,667)
4260	Greater Albany School District 8J	(1,924,949)	54,351	-	54,351	37,649	24,349	102,279	164,277	(228,856)	(151,045)	(379,901)
4268	Lake Oswego School District	(1,653,072)	46,675	66,549	113,224	32,331	20,910	47,801	101,042	(196,533)	(92,333)	(288,866)
4270	Silver Falls School District	(737,529)	20,824	120,036	140,860	14,425	9,329	23,107	46,861	(87,684)	26,393	(61,291)
4271	Malheur Education Service District Region 14	(125,373)	3,540	-	3,540	2,452	1,586	15,787	19,825	(14,906)	(22,470)	(37,376)
4272	Linn-Benton-Lincoln Education Service District	(491,346)	13,873	77,215	91,088	9,610	6,215	20,946	36,771	(58,416)	1,966	(56,450)
4273	Double O School District	(713)	20	645	665	14	9	-	23	(85)	344	259
4276	Lane County Education Service District	(393,001)	11,096	13,244	24,340	7,686	4,971	10,706	23,363	(46,724)	(24,387)	(71,111)
4277	Mitchell School	(20,622)	582	755	1,337	403	261	22	686	(2,452)	(284)	(2,736)
4279	St Helens School District 502	(632,720)	17,865	91,851	109,716	12,375	8,003	14,595	34,973	(75,224)	30,599	(44,625)
4280	Northwest Regional Education Service District	(1,299,145)	36,681	21,147	57,828	25,409	16,433	148,285	190,127	(154,455)	(136,629)	(291,084)
4286	Southern Oregon Education Service District	(394,448)	11,137	108,254	119,391	7,715	4,989	18,499	31,203	(46,896)	10,478	(36,418)
4288	Medford School District 549C	(2,396,544)	67,666	-	67,666	46,872	30,314	144,392	221,578	(284,924)	(167,053)	(451,977)
4291	Dayton Public Schools	(174,644)	4,931	22,454	27,385	3,416	2,209	-	5,625	(20,763)	17,470	(3,293)

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 30,2024

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	Changes in Employer	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)
			Investment Earnings	Proportion								
4293	Lake County Education Service District	(21,656)	611	8,348	8,959	424	274	322	1,020	(2,575)	10,802	8,227
4294	Harney Education Service District Region XVII	(50,213)	1,418	2	1,420	982	635	1,289	2,906	(5,970)	(5,372)	(11,342)
4295	Wasco County Education Service District	(105,654)	2,983	-	2,983	2,066	1,336	3,263	6,665	(12,561)	(10,074)	(22,635)
4306	Amity School District	(158,448)	4,474	3,520	7,994	3,099	2,004	3,761	8,864	(18,838)	8,548	(10,290)
4309	Scappoose School District	(391,920)	11,066	-	11,066	7,665	4,957	22,788	35,410	(46,595)	(44,215)	(90,810)
4311	Redmond School District 2J	(1,388,546)	39,206	89,131	128,337	27,158	17,564	22,071	66,793	(165,084)	2,950	(162,134)
4312	Reedsport School District	(123,610)	3,490	-	3,490	2,418	1,564	12,241	16,223	(14,696)	(13,258)	(27,954)
4313	Forest Grove School District	(1,377,053)	38,881	-	38,881	26,933	17,418	64,449	108,800	(163,717)	(76,388)	(240,105)
4314	Willamina School District 30J	(187,183)	5,285	308	5,593	3,661	2,368	5,529	11,558	(22,254)	(10,895)	(33,149)
4315	John Day School District	(106,527)	3,008	5,661	8,669	2,083	1,347	-	3,430	(12,665)	9,668	(2,997)
4316	Tigard-Tualatin School District 23J	(2,720,729)	76,820	249,174	325,994	53,213	34,414	65,543	153,170	(323,466)	39,509	(283,957)
4317	Sherwood School District 88J	(980,624)	27,688	7,252	34,940	19,179	12,404	5,837	37,420	(116,586)	(10,755)	(127,341)
4320	Rainier School District 13	(185,365)	5,234	-	5,234	3,625	2,345	25,372	31,342	(22,038)	(26,738)	(48,776)
4321	North Clackamas School District 12	(4,118,592)	116,289	343,820	460,109	80,553	52,096	80,480	213,129	(489,658)	64,502	(425,156)
4323	Estacada School District 108	(425,070)	12,002	-	12,002	8,314	5,377	47,100	60,791	(50,536)	(62,310)	(112,846)
4324	Centennial School District 28	(1,218,747)	34,411	90,587	124,998	23,837	15,416	11,176	50,429	(144,896)	52,417	(92,479)
4326	Harney County School District 3	(142,952)	4,036	23,383	27,419	2,796	1,808	7,305	11,909	(16,996)	(7,587)	(24,583)
4327	Jordan Valley School District 3	(20,697)	584	465	1,049	405	282	4,156	4,823	(2,461)	4,386	1,925
4329	Gervais School District 1	(223,191)	6,302	1,565	7,867	4,365	2,823	-	7,188	(26,535)	2,496	(24,039)
4330	Vale School District 84	(191,210)	5,399	1,981	7,380	3,740	2,419	957	7,116	(22,733)	(7,512)	(30,245)
4331	Molalla River School District	(500,103)	14,120	30,746	44,866	9,781	6,326	8,804	24,911	(59,457)	(5,116)	(64,573)
4332	Gresham-Barlow School District 10	(2,118,468)	62,639	319,536	382,175	43,389	28,061	70,784	142,234	(263,753)	68,352	(195,401)
4333	Canby School District	(1,001,202)	28,269	89,053	117,322	19,582	12,664	16,915	49,161	(119,033)	36,185	(82,848)
4334	Cascade School District 5	(478,258)	13,504	69,287	82,791	9,354	6,049	13,022	28,425	(56,860)	12,887	(43,973)
4335	Milton-Freewater Unified School District 7	(326,607)	9,222	-	9,222	6,388	4,131	12,618	23,137	(38,830)	(17,740)	(56,570)
4336	Nestucca Valley School District 101	(131,562)	3,715	23,208	26,923	2,573	1,664	2,142	6,379	(15,641)	3,631	(12,010)
4337	Sherman County School District	(52,064)	1,470	1,001	2,471	1,018	659	2,884	4,561	(6,190)	(1,332)	(7,522)
4338	Three Rivers U J School District	(877,842)	24,786	38,261	63,047	17,169	11,104	17,528	45,801	(104,366)	11,114	(93,252)
4339	Lebanon Community School District	(784,035)	22,137	18,792	40,929	15,334	9,917	21,162	46,413	(93,214)	(47,345)	(140,559)
4340	Monroe School District 1J	(69,875)	1,973	-	1,973	1,367	884	6,047	8,298	(8,307)	(7,297)	(15,604)
4341	Hillsboro School District 1J	(4,753,924)	134,227	-	134,227	92,979	60,132	275,591	428,702	(565,192)	(402,269)	(967,461)
4342	North Santiam School District 29J	(395,240)	11,160	5,066	16,226	7,730	4,999	51,094	63,823	(46,990)	(24,685)	(71,675)
4343	Harrisburg School District 7	(146,665)	4,141	-	4,141	2,869	1,855	10,751	15,475	(17,437)	(14,174)	(31,611)
4344	South Wasco County School District 1	(77,507)	2,188	11,986	14,174	1,516	980	7,085	9,581	(9,215)	(9,108)	(18,323)
4345	Oregon Trail School District 46	(828,157)	23,383	-	23,383	16,197	10,475	34,313	60,985	(98,459)	(67,284)	(165,743)
4346	Knappa School District 4	(131,795)	3,721	3,133	6,854	2,578	1,667	44,274	48,519	(15,669)	(30,852)	(46,521)
4347	Clatskanie School District 6J	(178,614)	5,043	-	5,043	3,493	2,259	33,672	39,424	(21,235)	(38,515)	(59,750)
4348	Lourdes Charter School	(5,803)	164	80	244	114	73	125	312	(690)	(263)	(953)
4350	Ridgeline Montessori	(39,962)	1,128	-	1,128	782	505	8,712	9,999	(4,751)	(8,083)	(12,834)
4351	The Village School	(7,752)	219	-	219	152	98	3,559	3,809	(922)	(3,236)	(4,158)
4352	Armadillo Technical Institute	(11,646)	329	361	690	228	147	5,347	5,722	(1,385)	(3,789)	(5,174)
4354	Opal Charter School	-	-	201	201	-	-	-	-	-	1,384	1,384
4355	Three Rivers Charter School	(20,666)	584	-	584	404	261	9,100	9,765	(2,457)	(8,221)	(10,678)
4360	Luckiamute Valley Charter School	(45,979)	1,298	-	1,298	899	582	7,476	8,957	(5,466)	(11,256)	(16,722)
4362	Kings Valley Charter School	(1,285)	36	-	36	25	16	590	631	(153)	(536)	(689)
4363	Multisensory Learning Academy	(73,656)	2,080	-	2,080	1,441	932	20,187	22,560	(8,757)	(18,551)	(27,308)
4365	Mitch Charter School	(28,825)	814	1,938	2,752	564	365	11,975	12,904	(3,427)	1,554	(1,873)
4366	Sand Ridge Charter School	(45,690)	1,290	-	1,290	894	578	17,260	18,732	(5,432)	(15,048)	(20,480)
4367	Arthur Academy Charter School	(140,922)	3,979	-	3,979	2,756	1,783	55,075	59,617	(16,754)	(52,399)	(69,153)
4369	Trillium Charter School	-	-	-	-	-	-	-	-	-	-	-
4370	Howard Street Charter School, Inc.	(20,538)	580	-	580	402	260	2,206	2,868	(2,442)	(2,405)	(4,847)
4371	The Lighthouse School	(29,772)	841	-	841	582	377	7,538	8,497	(3,540)	(8,274)	(11,814)
4373	Sheridan Japanese School Foundation	-	-	328	328	-	-	-	-	-	1,428	1,428
4374	Ione School District	(37,636)	1,063	17,046	18,109	736	476	1,361	2,573	(4,474)	10,433	5,959
4375	Eddyville Charter School	(51,134)	1,444	-	1,444	1,000	647	10,829	12,476	(6,079)	(12,315)	(18,394)
4376	Four Rivers Community School	(62,782)	1,773	-	1,773	1,228	794	13,330	15,352	(7,464)	(14,149)	(21,613)
4378	Mosier Community School	(28,469)	804	157	961	557	360	7,320	8,237	(3,385)	(6,061)	(9,446)

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 30,2024

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	Changes in Employer	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)
			Investment Earnings	Proportion								
4379	Siletz Valley School	(43,541)	1,229	2,613	3,842	852	551	17,663	19,066	(5,177)	(8,705)	(13,882)
4380	The Emerson School	(20,993)	593	-	593	411	266	6,446	7,123	(2,496)	(7,080)	(9,576)
4381	North Wasco County School District 21	(583,301)	16,470	-	16,470	11,408	7,378	21,803	40,589	(69,348)	(40,666)	(110,014)
4382	Self Enhancement Inc	-	-	-	-	-	-	-	-	-	-	-
4383	City View Charter School	(46,363)	1,309	-	1,309	907	586	21,289	22,782	(5,512)	(19,353)	(24,865)
4386	Nixyaawii Community School	(21,099)	596	-	596	413	267	763	1,443	(2,508)	(2,686)	(5,194)
4388	West Lane Tech	(15,271)	431	704	1,135	299	193	431	923	(1,816)	1,003	(813)
4390	Oregon Connections Academy	(329,835)	9,313	-	9,313	6,451	4,172	48,042	58,665	(39,214)	(47,355)	(86,569)
4392	Eagleridge High School	(27,410)	774	1,014	1,788	536	347	10,887	11,770	(3,259)	(8,198)	(11,457)
4393	Cascade Heights Public Charter School	(26,391)	745	-	745	516	334	5,538	6,388	(3,138)	(7,030)	(10,168)
4396	Sweet Home Charter School	(21,654)	611	280	891	424	274	8,689	9,387	(2,574)	(7,662)	(10,236)
4397	Springwater Environmental Sciences School	(30,266)	855	3,203	4,058	592	383	1,340	2,315	(3,598)	(2,614)	(6,212)
4400	Phoenix School	(12,883)	364	-	364	252	163	5,915	6,330	(1,532)	(1,791)	(3,323)
4401	Ballston Community School	-	-	-	-	-	-	-	-	-	-	-
4402	Sage Community School	-	-	-	-	-	-	-	-	-	-	-
4403	Portland Village School	(61,215)	1,728	1,388	3,116	1,197	774	25,681	27,652	(7,278)	(18,857)	(26,135)
4404	Alliance Charter Academy	(65,509)	1,850	-	1,850	1,281	829	17,239	19,349	(7,788)	(13,682)	(21,470)
4405	Forest Grove Community School	(32,089)	906	-	906	628	406	11,571	12,605	(3,815)	(10,762)	(14,577)
4407	Madrone Trail Public Charter School	(38,819)	1,096	-	1,096	759	491	13,493	14,743	(4,615)	(14,581)	(19,196)
4408	Muddy Creek Charter School	(21,852)	617	-	617	427	276	8,411	9,114	(2,598)	(7,586)	(10,184)
4409	Southwest Charter School	(26,330)	743	-	743	515	333	12,090	12,938	(3,130)	(10,991)	(14,121)
4410	Ace Academy	-	-	-	-	-	-	-	-	-	-	-
4411	Sherwood Charter School	(27,633)	780	-	780	540	350	4,668	5,558	(3,285)	(5,261)	(8,546)
4412	Estacada Web Academy	(111,000)	3,134	32,047	35,181	2,171	1,404	-	3,575	(13,197)	54,488	41,291
4413	Marcola Early College Academy	-	-	-	-	-	-	-	-	-	-	-
4414	Marcola Web Academy	-	-	-	-	-	-	-	-	-	-	-
4418	Lewis and Clark Montessori Charter School	(54,615)	1,542	-	1,542	1,068	691	18,319	20,078	(6,493)	(19,025)	(25,518)
4419	Silvies River Web Academy	(78,898)	2,228	-	2,228	1,543	998	25,090	27,631	(9,380)	(24,545)	(33,925)
4420	Oregon Virtual Academy	(207,331)	5,854	-	5,854	4,055	2,623	65,355	72,033	(24,650)	(60,611)	(85,261)
4422	Redmond Proficiency Academy	(139,284)	3,933	-	3,933	2,724	1,762	32,504	36,990	(16,559)	(31,079)	(47,638)
4423	Molalla River Academy	(39,087)	1,104	-	1,104	764	494	9,237	10,495	(4,647)	(11,344)	(15,991)
4424	The Ivy School	(35,607)	1,005	-	1,005	696	450	16,319	17,465	(4,233)	(14,857)	(19,090)
4429	Clackamas Web Academy	(709)	20	940	960	14	9	187	210	(84)	230	146
4430	Clackamas Charter Alliance 2	(2,900)	82	-	82	57	37	740	834	(345)	(766)	(1,111)
4432	Renaissance Public Academy	-	-	257	257	-	-	-	-	-	532	532
4433	Powell Butte Community Charter School	(27,729)	783	-	783	542	351	5,958	6,851	(3,297)	(9,300)	(12,597)
4434	Logos Public Charter School	(138,203)	3,902	-	3,902	2,703	1,748	55,878	60,329	(16,431)	(52,199)	(68,630)
4435	Sunny Wolf Charter School	(31,893)	901	307	1,208	624	403	13,719	14,746	(3,792)	(10,742)	(14,534)
4436	Academy of Arts & Academics	-	-	-	-	-	-	-	-	-	-	-
4437	Center for Advance Learning	(34,813)	983	51	1,034	681	440	5,041	6,162	(4,139)	(5,116)	(9,255)
4440	Sheridan Allprep Academy	(46,709)	1,319	-	1,319	914	591	6,477	7,982	(5,553)	(13,166)	(18,719)
4441	Baker Web Academy	(331,312)	9,355	-	9,355	6,480	4,191	46,116	56,787	(39,390)	(56,105)	(95,495)
4443	Knova Learning Oregon	(45,075)	1,273	-	1,273	882	570	20,697	22,149	(5,359)	(18,816)	(24,175)
4444	Bennett Pearson Academy, Inc.	(24,175)	683	873	1,556	473	306	483	1,262	(2,874)	(1,861)	(4,735)
4446	Coburg Community Charter School	(40,435)	1,142	-	1,142	791	511	17,886	19,188	(4,807)	(16,206)	(21,013)
4447	Arco Iris Spanish Immersion Charter School	(36,738)	1,037	-	1,037	719	465	5,235	6,419	(4,368)	(6,043)	(10,411)
4448	Gresham Barlow Web Academy	(114,959)	3,246	-	3,246	2,248	1,454	39,416	43,118	(13,667)	(39,954)	(53,621)
4449	Mosier Middle School	-	-	-	-	-	-	-	-	-	-	-
4450	Sauvie Island Academy	(29,596)	836	15	851	579	374	2,076	3,029	(3,519)	(1,100)	(4,619)
4451	River's Edge Academy Charter School	(28,289)	799	-	799	553	358	6,482	7,393	(3,363)	(6,456)	(9,819)
4452	South Columbia Family School	(7,007)	198	765	963	137	89	370	596	(833)	(1,162)	(1,995)
4453	Woodland Educational Initiative	(29,568)	835	32	867	578	374	13,577	14,529	(3,515)	(12,277)	(15,792)
4454	Le Monde Immersion Charter School	(54,448)	1,537	-	1,537	1,065	689	25,001	26,755	(6,473)	(22,728)	(29,201)
4455	Hope Chinese Charter School	(56,536)	1,596	-	1,596	1,106	715	17,053	18,874	(6,722)	(18,417)	(25,139)
4456	Insight School of Oregon Charter	(92,449)	2,610	987	3,597	1,808	1,169	29,250	32,227	(10,991)	(24,461)	(35,452)
4457	Oregon Virtual Education East	-	-	-	-	-	-	-	-	-	-	-
4458	Oregon Virtual Education West	-	-	-	-	-	-	-	-	-	-	-

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 30,2024

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		Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual		Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in		Total OPEB Expense / (Credit)
			Investment Earnings				Experience	Assumptions				Proportion	Proportion	
4459	Crater Lake Charter Academy	(44,354)	1,252	-	-	1,252	867	561	16,567	17,995	(5,273)	(15,402)	(20,675)	
4460	Kairos Pdx	(57,495)	1,623	-	-	1,623	1,125	727	26,400	28,252	(6,836)	(24,000)	(30,836)	
4461	Mountain View Academy	-	-	-	-	-	-	-	-	-	-	-	-	
4462	Bend International School	(35,834)	1,012	8	-	1,020	701	453	16,454	17,608	(4,260)	(14,297)	(18,557)	
4463	Dallas Community School-Community Innovation Partners	(30,090)	850	-	-	850	589	381	4,215	5,185	(3,577)	(8,184)	(11,761)	
4464	The Valley School of Southern Oregon	(14,188)	401	-	-	401	277	179	4,482	4,938	(1,687)	(4,936)	(6,623)	
4465	Bridge Educational Foundation	-	-	-	-	-	-	-	-	-	-	-	-	
4467	Cannon Beach Academy	(8,429)	238	-	-	238	165	107	2,478	2,750	(1,002)	(2,258)	(3,260)	
4468	Frontier Charter Academy	(82,447)	2,328	-	-	2,328	1,613	1,043	33,221	35,877	(9,802)	(30,868)	(40,670)	
4469	Desert Sky Montessori	(17,250)	487	-	-	487	337	218	7,921	8,476	(2,051)	(7,201)	(9,252)	
4470	Oregon Family School	(83,328)	2,353	-	-	2,353	1,630	1,054	23,166	25,850	(9,907)	(26,284)	(36,191)	
4471	Wahtonka Community School	-	-	302	-	302	-	-	-	-	-	2,432	2,432	
4472	Valley Inquiry Charter School	(10,761)	304	127	-	431	210	136	4,425	4,771	(1,279)	(3,669)	(4,948)	
4473	Willamette Connections Academy	(65,156)	1,840	-	-	1,840	1,274	824	27,292	29,390	(7,746)	(25,248)	(32,994)	
4474	Oregon for Quality Virtual Education Inc	(33,971)	959	-	-	959	664	430	11,497	12,591	(4,039)	(11,831)	(15,870)	
4475	Teach-NW	(56,876)	1,606	-	-	1,606	1,112	719	20,051	21,882	(6,762)	(22,320)	(29,082)	
4479	Harmony Academy	(11,050)	312	-	-	312	216	140	4,374	4,730	(1,314)	(4,425)	(5,739)	
4480	Holla School	(4,233)	120	-	-	120	83	54	1,943	2,080	(503)	(1,767)	(2,270)	
Total for All Entities		\$ (403,908,515)	\$ 11,404,376	\$ 20,150,823	\$ 31,555,199	\$ 7,899,759	\$ 5,109,026	\$ 20,150,823	\$ 33,159,608	\$ (48,020,533)	\$ -	\$ (48,020,533)		

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, 2024

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, 2024, there were 816 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, 2024, the number of inactive RHIA plan participants currently receiving benefits totaled 39,325, and there were 31,243 active and 11,133 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.

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, 2024

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, 2024 (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.

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. In prior years, the basis for the employer's proportion was 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. However, as of the December 31, 2021 actuarial valuation, which determined the actuarially determined percent of PERS-covered salaries employers were to contribute, the RHIA Plan was overfunded. Consequently, PERS employers had an effective contribution rate of 0.00% for the RHIA Plan for the measurement period ended June 30, 2024, requiring a new allocation methodology.

Contributions reported in the audited financial statements were deemed to not be reflective of future effort and were not used as the allocation basis. See the reconciliation below:

	<u>Total Employer Contributions</u>
Employer contributions per audited financial statements	\$ 220,066
Deduct:	
Contributions not representative of future effort	<u>(220,066)</u>
Total contributions in Schedule of Employer Allocations used as allocation basis	<u><u>\$ -</u></u>

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, 2024

New Proportionate Share Allocation Methodology

GASB 75 requires participating employers in the Plan to recognize their proportionate shares of the collective net OPEB liability (asset), collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense (credit). The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer are based on the ratio of each employer's valuation payroll to the Plan's total valuation payroll during the measurement period.

If the employer did not have valuation payroll during the measurement period, their proportionate share will be set to zero and the employer will be allocated no proportionate share of OPEB amounts.

Use of Estimates in the Preparation of the Schedules

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

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Other Postemployment Benefits Plan
 Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2024

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, 2024</u>	
	<u>2024</u>
Total OPEB - RHIA Liability	\$ 334.9
Plan Fiduciary Net Position	<u>738.8</u>
Employers' Net OPEB - RHIA (Asset)	\$ <u>(403.9)</u>
Plan net position as a percentage of	
Total OPEB - RHIA Liability	220.6 %

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 2022 Experience Study, which reviewed experience for the four-year period ended on December 31, 2022.

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, 2024

<u>Actuarial Methods and Assumptions</u>	
	<u>RHIA</u>
Valuation date	December 31, 2022
Measurement date	June 30, 2024
Experience Study	2022, published July 24, 2023
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: 25.0% 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, 2024 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.

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, 2024

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/2024-ACFR.pdf>

Depletion Date Projection

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

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

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

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

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Other Postemployment Benefits Plan
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024

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, 2024, 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, 2024 – 2.1 years
Fiscal Year ended June 30, 2023 – 2.3 years
Fiscal Year ended June 30, 2022 – 2.5 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.