Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #1000: State Agencies

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		39.50341116%
Employer's proportionate share at MD		34.07758935%
Employer's proportionate share of system NOL/(A) at prior MD	$	(135,654,939)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(121,089,658)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(109,135,912)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(131,336,808)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,129,843)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,505,760)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,635,603)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,281,440
Changes of assumptions	$ 948,110	$ 4,036,274
Net difference between projected and actual earnings on investments	$ 0	$ 9,234,636
Changes in proportionate share	$ 8,265,197	$ 11,623,925
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,213,307	$ 28,176,275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,962,968)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,226,261)
2nd Fiscal Year	(2,866,787)
3rd Fiscal Year	(5,827,486)
4th Fiscal Year	2,957,565
5th Fiscal Year	0
Thereafter	0
Total	$ (18,962,968)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2000: Lake County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02183065%
Employer's proportionate share at MD		0.02118018%
Employer's proportionate share of system NOL/(A) at prior MD	$	(74,967)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(75,261)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(67,831)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(81,630)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,268)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,997
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,271)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,040
Changes of assumptions	$ 589	$ 2,509
Net difference between projected and actual earnings on investments	$ 0	$ 5,740
Changes in proportionate share	$ 991	$ 1,255
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,580	$ 11,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,964)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,015)
2nd Fiscal Year	(3,164)
3rd Fiscal Year	(3,622)
4th Fiscal Year	1,838
5th Fiscal Year	0
Thereafter	0
Total	$ (9,964)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2001: Clackamas County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		1.17098647%
Employer's proportionate share at MD		1.37249613%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,021,174)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,876,961)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,395,517)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,289,672)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(730,191)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(64,487)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(794,678)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 132,162
Changes of assumptions	$ 38,186	$ 162,563
Net difference between projected and actual earnings on investments	$ 0	$ 371,931
Changes in proportionate share	$ 45,299	$ 306,961
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 83,485	$ 973,617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (890,132)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (445,801)
2nd Fiscal Year	(328,744)
3rd Fiscal Year	(234,706)
4th Fiscal Year	119,118
5th Fiscal Year	0
Thereafter	0
Total	$ (890,132)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2002: Curry County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03139008%
Employer's proportionate share at MD		0.04526657%
Employer's proportionate share of system NOL/(A) at prior MD	$	(107,794)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(160,848)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(144,969)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(174,460)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,083)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,057)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(33,140)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,359
Changes of assumptions	$ 1,259	$ 5,362
Net difference between projected and actual earnings on investments	$ 0	$ 12,267
Changes in proportionate share	$ 0	$ 22,696
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,259	$ 44,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (43,425)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,097)
2nd Fiscal Year	(14,515)
3rd Fiscal Year	(7,741)
4th Fiscal Year	3,929
5th Fiscal Year	0
Thereafter	0
Total	$ (43,425)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2003: Douglas County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.17170430%
Employer's proportionate share at MD		0.21231348%
Employer's proportionate share of system NOL/(A) at prior MD	$	(589,634)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(754,424)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(679,949)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(818,267)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(112,954)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,673)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(129,627)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,444
Changes of assumptions	$ 5,907	$ 25,147
Net difference between projected and actual earnings on investments	$ 0	$ 57,535
Changes in proportionate share	$ 0	$ 80,702
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,907	$ 183,828
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (177,921)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (104,395)
2nd Fiscal Year	(55,646)
3rd Fiscal Year	(36,307)
4th Fiscal Year	18,427
5th Fiscal Year	0
Thereafter	0
Total	$ (177,921)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2004: Harney County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01537277%
Employer's proportionate share at MD		0.01356301%
Employer's proportionate share of system NOL/(A) at prior MD	$	(52,790)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(48,194)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(43,437)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(52,273)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,216)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	19,103
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**11,887**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,306
Changes of assumptions	$ 377	$ 1,606
Net difference between projected and actual earnings on investments	$ 0	$ 3,675
Changes in proportionate share	$ 11,378	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,755	$ 6,587
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,168

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,628
2nd Fiscal Year	(1,319)
3rd Fiscal Year	(2,319)
4th Fiscal Year	1,177
5th Fiscal Year	0
Thereafter	0
Total	$ 5,168

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2005: Jackson County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.32815731%
Employer's proportionate share at MD		0.40801457%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,126,894)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,449,819)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,306,696)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,572,509)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(217,071)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(65,915)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(282,986)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 39,289
Changes of assumptions	$ 11,352	$ 48,327
Net difference between projected and actual earnings on investments	$ 0	$ 110,567
Changes in proportionate share	$ 0	$ 216,234
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,352	$ 414,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (403,065)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (260,843)
2nd Fiscal Year	(107,860)
3rd Fiscal Year	(69,773)
4th Fiscal Year	35,411
5th Fiscal Year	0
Thereafter	0
Total	$ (403,065)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2006: Jefferson County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03627002%
Employer's proportionate share at MD		0.03401470%
Employer's proportionate share of system NOL/(A) at prior MD	$	(124,551)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(120,866)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(108,935)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(131,094)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,096)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,957
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,139)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,275
Changes of assumptions	$ 946	$ 4,029
Net difference between projected and actual earnings on investments	$ 0	$ 9,218
Changes in proportionate share	$ 5,113	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,059	$ 16,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,463)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,132)
2nd Fiscal Year	(4,465)
3rd Fiscal Year	(5,817)
4th Fiscal Year	2,952
5th Fiscal Year	0
Thereafter	0
Total	$ (10,463)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2007: Klamath County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02204494%
Employer's proportionate share at MD		0.02513621%
Employer's proportionate share of system NOL/(A) at prior MD	$	(75,702)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(89,318)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(80,501)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(96,876)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,373)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,485
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,888)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,420
Changes of assumptions	$ 699	$ 2,977
Net difference between projected and actual earnings on investments	$ 0	$ 6,812
Changes in proportionate share	$ 0	$ 6,078
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 699	$ 18,287
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,588)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,754)
2nd Fiscal Year	(5,717)
3rd Fiscal Year	(4,298)
4th Fiscal Year	2,182
5th Fiscal Year	0
Thereafter	0
Total	$ (17,588)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2008: Lane County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.70859183%
Employer's proportionate share at MD		0.75249958%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,433,308)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,673,896)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,409,934)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,900,173)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(400,342)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(46,858)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(447,200)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 72,461
Changes of assumptions	$ 20,936	$ 89,129
Net difference between projected and actual earnings on investments	$ 0	$ 203,919
Changes in proportionate share	$ 0	$ 284,491
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,936	$ 650,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (629,064)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (419,253)
2nd Fiscal Year	(146,436)
3rd Fiscal Year	(128,682)
4th Fiscal Year	65,309
5th Fiscal Year	0
Thereafter	0
Total	$ (629,064)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2009: Marion County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.65848918%
Employer's proportionate share at MD		0.77068487%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,261,256)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,738,514)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,468,173)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,970,260)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(410,017)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(88,475)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(498,492)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 74,212
Changes of assumptions	$ 21,442	$ 91,283
Net difference between projected and actual earnings on investments	$ 0	$ 208,847
Changes in proportionate share	$ 0	$ 267,013
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,442	$ 641,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (619,913)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (370,896)
2nd Fiscal Year	(184,112)
3rd Fiscal Year	(131,792)
4th Fiscal Year	66,887
5th Fiscal Year	0
Thereafter	0
Total	$ (619,913)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2011: Washington County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		1.14182595%
Employer's proportionate share at MD		1.20673210%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,921,037)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,287,943)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,864,646)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,650,808)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(642,002)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(28,762)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(670,764)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 116,200
Changes of assumptions	$ 33,574	$ 142,930
Net difference between projected and actual earnings on investments	$ 0	$ 327,011
Changes in proportionate share	$ 0	$ 256,862
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 33,574	$ 843,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (809,429)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (475,767)
2nd Fiscal Year	(232,034)
3rd Fiscal Year	(206,359)
4th Fiscal Year	104,731
5th Fiscal Year	0
Thereafter	0
Total	$ (809,429)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2012: Grant County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02000131%
Employer's proportionate share at MD		0.01961257%
Employer's proportionate share of system NOL/(A) at prior MD	$	(68,685)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(69,690)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(62,811)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(75,588)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,434)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,453
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,981)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,889
Changes of assumptions	$ 546	$ 2,323
Net difference between projected and actual earnings on investments	$ 0	$ 5,315
Changes in proportionate share	$ 4,775	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,321	$ 9,527
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,206)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 485
2nd Fiscal Year	(3,039)
3rd Fiscal Year	(3,354)
4th Fiscal Year	1,702
5th Fiscal Year	0
Thereafter	0
Total	$ (4,206)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2013: Umatilla County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11917433%
Employer's proportionate share at MD		0.13140318%
Employer's proportionate share of system NOL/(A) at prior MD	$	(409,245)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(466,922)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(420,828)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(506,435)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(69,909)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,117
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(62,792)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,653
Changes of assumptions	$ 3,656	$ 15,564
Net difference between projected and actual earnings on investments	$ 0	$ 35,609
Changes in proportionate share	$ 7,134	$ 18,628
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,790	$ 82,454
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (71,664)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,711)
2nd Fiscal Year	(27,887)
3rd Fiscal Year	(22,471)
4th Fiscal Year	11,404
5th Fiscal Year	0
Thereafter	0
Total	$ (71,664)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2014: Linn County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.33358832%
Employer's proportionate share at MD		0.40318606%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,145,544)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,432,662)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,291,232)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,553,900)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(214,502)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(100,043)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(314,545)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 38,824
Changes of assumptions	$ 11,217	$ 47,755
Net difference between projected and actual earnings on investments	$ 0	$ 109,259
Changes in proportionate share	$ 0	$ 202,541
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,217	$ 398,379
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (387,162)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (251,352)
2nd Fiscal Year	(101,854)
3rd Fiscal Year	(68,947)
4th Fiscal Year	34,992
5th Fiscal Year	0
Thereafter	0
Total	$ (387,162)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2015: Yamhill County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.20954585%
Employer's proportionate share at MD		0.21314122%
Employer's proportionate share of system NOL/(A) at prior MD	$	(719,582)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(757,366)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(682,600)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(821,457)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(113,395)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	20,530
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(92,865)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,524
Changes of assumptions	$ 5,930	$ 25,245
Net difference between projected and actual earnings on investments	$ 0	$ 57,759
Changes in proportionate share	$ 0	$ 26,454
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,930	$ 129,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (124,052)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (69,115)
2nd Fiscal Year	(36,987)
3rd Fiscal Year	(36,449)
4th Fiscal Year	18,498
5th Fiscal Year	0
Thereafter	0
Total	$ (124,052)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2016: Sherman County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02952058%
Employer's proportionate share at MD		0.02773004%
Employer's proportionate share of system NOL/(A) at prior MD	$	(101,374)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(98,535)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(88,807)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(106,873)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,753)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,952)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,705)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,670
Changes of assumptions	$ 772	$ 3,284
Net difference between projected and actual earnings on investments	$ 0	$ 7,515
Changes in proportionate share	$ 2,728	$ 3,055
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,500	$ 16,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,024)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,025)
2nd Fiscal Year	(3,665)
3rd Fiscal Year	(4,742)
4th Fiscal Year	2,407
5th Fiscal Year	0
Thereafter	0
Total	$ (13,024)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2017: Columbia County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07765688%
Employer's proportionate share at MD		0.07191670%
Employer's proportionate share of system NOL/(A) at prior MD	$	(266,674)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(255,545)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(230,318)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(277,171)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38,261)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	22,461
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,800)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,925
Changes of assumptions	$ 2,001	$ 8,518
Net difference between projected and actual earnings on investments	$ 0	$ 19,489
Changes in proportionate share	$ 14,444	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,445	$ 34,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,487)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,480)
2nd Fiscal Year	(8,950)
3rd Fiscal Year	(12,298)
4th Fiscal Year	6,242
5th Fiscal Year	0
Thereafter	0
Total	$ (18,487)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2018: Coos County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12789688%
Employer's proportionate share at MD		0.12123530%
Employer's proportionate share of system NOL/(A) at prior MD	$	(439,199)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(430,792)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(388,265)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(467,247)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(64,499)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	23,435
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(41,064)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,674
Changes of assumptions	$ 3,373	$ 14,360
Net difference between projected and actual earnings on investments	$ 0	$ 32,853
Changes in proportionate share	$ 17,191	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,564	$ 58,887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (38,323)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,495)
2nd Fiscal Year	(16,617)
3rd Fiscal Year	(20,732)
4th Fiscal Year	10,522
5th Fiscal Year	0
Thereafter	0
Total	$ (38,323)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2020: Wasco County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04058540%
Employer's proportionate share at MD		0.05282354%
Employer's proportionate share of system NOL/(A) at prior MD	$	(139,370)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(187,701)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(169,171)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(203,585)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,103)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	410
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,693)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,087
Changes of assumptions	$ 1,470	$ 6,257
Net difference between projected and actual earnings on investments	$ 0	$ 14,315
Changes in proportionate share	$ 5,649	$ 18,643
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,119	$ 44,302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (37,183)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,804)
2nd Fiscal Year	(14,929)
3rd Fiscal Year	(9,033)
4th Fiscal Year	4,585
5th Fiscal Year	0
Thereafter	0
Total	$ (37,183)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2021: Baker County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03942591%
Employer's proportionate share at MD		0.04093145%
Employer's proportionate share of system NOL/(A) at prior MD	$	(135,389)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(145,444)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(131,086)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(157,752)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,776)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,388
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,388)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,941
Changes of assumptions	$ 1,139	$ 4,848
Net difference between projected and actual earnings on investments	$ 0	$ 11,092
Changes in proportionate share	$ 0	$ 3,611
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,139	$ 23,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,353)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,389)
2nd Fiscal Year	(7,518)
3rd Fiscal Year	(7,000)
4th Fiscal Year	3,552
5th Fiscal Year	0
Thereafter	0
Total	$ (22,353)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2022: Gilliam County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02022504%
Employer's proportionate share at MD		0.02090888%
Employer's proportionate share of system NOL/(A) at prior MD	$	(69,453)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(74,297)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(66,962)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(80,584)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,124)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,353)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,477)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,013
Changes of assumptions	$ 582	$ 2,477
Net difference between projected and actual earnings on investments	$ 0	$ 5,666
Changes in proportionate share	$ 0	$ 5,101
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 582	$ 15,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,675)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,117)
2nd Fiscal Year	(3,797)
3rd Fiscal Year	(3,576)
4th Fiscal Year	1,815
5th Fiscal Year	0
Thereafter	0
Total	$ (14,675)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2027: Deschutes County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.53423581%
Employer's proportionate share at MD		0.46620678%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,834,569)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,656,597)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,493,060)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,796,785)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(248,030)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	141,498
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(106,532)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 44,893
Changes of assumptions	$ 12,971	$ 55,219
Net difference between projected and actual earnings on investments	$ 0	$ 126,337
Changes in proportionate share	$ 132,442	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 145,413	$ 226,449
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (81,036)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 594
2nd Fiscal Year	(42,367)
3rd Fiscal Year	(79,724)
4th Fiscal Year	40,462
5th Fiscal Year	0
Thereafter	0
Total	$ (81,036)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2035: Hood River County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07331619%
Employer's proportionate share at MD		0.07881392%
Employer's proportionate share of system NOL/(A) at prior MD	$	(251,768)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(280,054)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(252,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(303,753)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(41,930)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,350)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(55,280)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,589
Changes of assumptions	$ 2,193	$ 9,335
Net difference between projected and actual earnings on investments	$ 0	$ 21,358
Changes in proportionate share	$ 0	$ 20,578
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,193	$ 58,860
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (56,667)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,237)
2nd Fiscal Year	(15,793)
3rd Fiscal Year	(13,478)
4th Fiscal Year	6,840
5th Fiscal Year	0
Thereafter	0
Total	$ (56,667)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2036: Clatsop County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10983357%
Employer's proportionate share at MD		0.12868163%
Employer's proportionate share of system NOL/(A) at prior MD	$	(377,169)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(457,251)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(412,112)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(495,946)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(68,461)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	18,938
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(49,523)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,391
Changes of assumptions	$ 3,580	$ 15,242
Net difference between projected and actual earnings on investments	$ 0	$ 34,871
Changes in proportionate share	$ 42,566	$ 28,711
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 46,146	$ 91,215
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (45,069)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,433)
2nd Fiscal Year	(30,799)
3rd Fiscal Year	(22,005)
4th Fiscal Year	11,168
5th Fiscal Year	0
Thereafter	0
Total	$ (45,069)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2037: Polk County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13954178%
Employer's proportionate share at MD		0.12678049%
Employer's proportionate share of system NOL/(A) at prior MD	$	(479,187)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(450,496)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(406,024)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(488,619)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(67,449)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	36,310
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(31,139)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,208
Changes of assumptions	$ 3,527	$ 15,016
Net difference between projected and actual earnings on investments	$ 0	$ 34,356
Changes in proportionate share	$ 25,873	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,400	$ 61,580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (32,180)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,068)
2nd Fiscal Year	(14,435)
3rd Fiscal Year	(21,680)
4th Fiscal Year	11,003
5th Fiscal Year	0
Thereafter	0
Total	$ (32,180)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2038: Multnomah County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		2.61821580%
Employer's proportionate share at MD		3.60374458%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,990,968)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,805,372)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,541,249)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,889,020)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,917,252)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	983,036
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(934,216)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 347,016
Changes of assumptions	$ 100,264	$ 426,841
Net difference between projected and actual earnings on investments	$ 0	$ 976,573
Changes in proportionate share	$ 4,730,586	$ 1,501,264
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,830,850	$ 3,251,694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,579,156

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,977,592
2nd Fiscal Year	(1,094,939)
3rd Fiscal Year	(616,263)
4th Fiscal Year	312,766
5th Fiscal Year	0
Thereafter	0
Total	$ 1,579,156

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2039: Malheur County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06243124%
Employer's proportionate share at MD		0.06148687%
Employer's proportionate share of system NOL/(A) at prior MD	$	(214,389)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(218,484)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(196,916)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(236,974)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(32,712)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,057
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(24,655)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,921
Changes of assumptions	$ 1,711	$ 7,283
Net difference between projected and actual earnings on investments	$ 0	$ 16,662
Changes in proportionate share	$ 4,011	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,722	$ 29,866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,144)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,302)
2nd Fiscal Year	(9,664)
3rd Fiscal Year	(10,515)
4th Fiscal Year	5,336
5th Fiscal Year	0
Thereafter	0
Total	$ (24,144)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2040: Benton County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.18451410%
Employer's proportionate share at MD		0.50050214%
Employer's proportionate share of system NOL/(A) at prior MD	$	(633,622)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,778,460)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,602,894)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,928,961)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(266,275)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(283,354)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(549,629)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 48,195
Changes of assumptions	$ 13,925	$ 59,281
Net difference between projected and actual earnings on investments	$ 0	$ 135,630
Changes in proportionate share	$ 0	$ 496,003
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,925	$ 739,109
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (725,184)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (440,015)
2nd Fiscal Year	(243,019)
3rd Fiscal Year	(85,589)
4th Fiscal Year	43,438
5th Fiscal Year	0
Thereafter	0
Total	$ (725,184)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2042: Josephine County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12919203%
Employer's proportionate share at MD		0.18806927%
Employer's proportionate share of system NOL/(A) at prior MD	$	(443,646)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(668,276)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(602,305)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(724,829)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(100,056)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(56,121)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(156,177)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,110
Changes of assumptions	$ 5,232	$ 22,276
Net difference between projected and actual earnings on investments	$ 0	$ 50,965
Changes in proportionate share	$ 0	$ 125,580
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,232	$ 216,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (211,699)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (134,937)
2nd Fiscal Year	(60,922)
3rd Fiscal Year	(32,161)
4th Fiscal Year	16,322
5th Fiscal Year	0
Thereafter	0
Total	$ (211,699)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2043: Lincoln County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02327496%
Employer's proportionate share at MD		0.03084858%
Employer's proportionate share of system NOL/(A) at prior MD	$	(79,926)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(109,616)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(98,795)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(118,892)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,412)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,405
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,007)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,971
Changes of assumptions	$ 858	$ 3,654
Net difference between projected and actual earnings on investments	$ 0	$ 8,360
Changes in proportionate share	$ 1,606	$ 11,537
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,464	$ 26,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,058)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,525)
2nd Fiscal Year	(8,934)
3rd Fiscal Year	(5,275)
4th Fiscal Year	2,677
5th Fiscal Year	0
Thereafter	0
Total	$ (24,058)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2044: Crook County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01244164%
Employer's proportionate share at MD		0.02090074%
Employer's proportionate share of system NOL/(A) at prior MD	$	(42,725)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(74,268)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(66,936)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(80,553)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,120)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,843)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,963)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,013
Changes of assumptions	$ 582	$ 2,476
Net difference between projected and actual earnings on investments	$ 0	$ 5,664
Changes in proportionate share	$ 0	$ 14,063
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 582	$ 24,216
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,634)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,130)
2nd Fiscal Year	(7,743)
3rd Fiscal Year	(3,574)
4th Fiscal Year	1,814
5th Fiscal Year	0
Thereafter	0
Total	$ (23,634)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2050: Wallowa County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00053959%
Employer's proportionate share at MD		0.00235832%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,853)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,380)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,553)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,089)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,255)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(670)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,925)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 227
Changes of assumptions	$ 66	$ 279
Net difference between projected and actual earnings on investments	$ 0	$ 639
Changes in proportionate share	$ 0	$ 2,804
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 66	$ 3,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,883)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,372)
2nd Fiscal Year	(1,313)
3rd Fiscal Year	(403)
4th Fiscal Year	205
5th Fiscal Year	0
Thereafter	0
Total	$ (3,883)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2099: State Judiciary

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.67537578%
Employer's proportionate share at MD		0.77508507%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,319,244)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,754,150)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,482,265)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,987,218)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(412,358)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(378,301)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(790,659)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 74,635
Changes of assumptions	$ 21,564	$ 91,804
Net difference between projected and actual earnings on investments	$ 0	$ 210,039
Changes in proportionate share	$ 0	$ 334,472
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,564	$ 710,950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (689,386)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (445,613)
2nd Fiscal Year	(178,497)
3rd Fiscal Year	(132,545)
4th Fiscal Year	67,269
5th Fiscal Year	0
Thereafter	0
Total	$ (689,386)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2100: City of Roseburg

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09460591%
Employer's proportionate share at MD		0.08950651%
Employer's proportionate share of system NOL/(A) at prior MD	$	(324,877)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(318,048)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(286,651)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(344,963)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(47,619)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,435
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(35,184)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,619
Changes of assumptions	$ 2,490	$ 10,601
Net difference between projected and actual earnings on investments	$ 0	$ 24,255
Changes in proportionate share	$ 13,691	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,181	$ 43,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,294)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,579)
2nd Fiscal Year	(12,177)
3rd Fiscal Year	(15,306)
4th Fiscal Year	7,768
5th Fiscal Year	0
Thereafter	0
Total	$ (27,294)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2101: City of Salem

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.84127720%
Employer's proportionate share at MD		0.85736693%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,888,951)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,046,526)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,745,779)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,304,337)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(456,133)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(85,075)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(541,208)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 82,559
Changes of assumptions	$ 23,854	$ 101,550
Net difference between projected and actual earnings on investments	$ 0	$ 232,337
Changes in proportionate share	$ 0	$ 170,096
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,854	$ 586,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (562,688)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (340,871)
2nd Fiscal Year	(149,611)
3rd Fiscal Year	(146,615)
4th Fiscal Year	74,410
5th Fiscal Year	0
Thereafter	0
Total	$ (562,688)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2102: City of Medford

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.35256106%
Employer's proportionate share at MD		0.36065406%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,210,697)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,281,531)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,155,020)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,389,980)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(191,874)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,694)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(210,568)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 34,729
Changes of assumptions	$ 10,034	$ 42,717
Net difference between projected and actual earnings on investments	$ 0	$ 97,733
Changes in proportionate share	$ 0	$ 64,366
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,034	$ 239,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (229,511)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (135,531)
2nd Fiscal Year	(63,607)
3rd Fiscal Year	(61,674)
4th Fiscal Year	31,301
5th Fiscal Year	0
Thereafter	0
Total	$ (229,511)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2103: City of Albany

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.27710945%
Employer's proportionate share at MD		0.23828678%
Employer's proportionate share of system NOL/(A) at prior MD	$	(951,595)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(846,717)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(763,130)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(918,370)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(126,773)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	46,755
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(80,018)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22,945
Changes of assumptions	$ 6,630	$ 28,224
Net difference between projected and actual earnings on investments	$ 0	$ 64,573
Changes in proportionate share	$ 59,138	$ 5,889
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 65,768	$ 121,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (55,863)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,197)
2nd Fiscal Year	(19,599)
3rd Fiscal Year	(40,749)
4th Fiscal Year	20,681
5th Fiscal Year	0
Thereafter	0
Total	$ (55,863)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2104: City of Ashland

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.19925718%
Employer's proportionate share at MD		0.15065822%
Employer's proportionate share of system NOL/(A) at prior MD	$	(684,250)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(535,342)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(482,494)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(580,645)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(80,153)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	19,946
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(60,207)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,507
Changes of assumptions	$ 4,192	$ 17,845
Net difference between projected and actual earnings on investments	$ 0	$ 40,827
Changes in proportionate share	$ 74,031	$ 43,274
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 78,223	$ 116,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (38,230)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,364)
2nd Fiscal Year	(177)
3rd Fiscal Year	(25,764)
4th Fiscal Year	13,075
5th Fiscal Year	0
Thereafter	0
Total	$ (38,230)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2105: City of Astoria

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04865767%
Employer's proportionate share at MD		0.09768662%
Employer's proportionate share of system NOL/(A) at prior MD	$	(167,091)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(347,115)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(312,848)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(376,489)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(51,971)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(49,078)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(101,049)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,407
Changes of assumptions	$ 2,718	$ 11,570
Net difference between projected and actual earnings on investments	$ 0	$ 26,472
Changes in proportionate share	$ 0	$ 85,099
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,718	$ 132,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (129,830)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (80,593)
2nd Fiscal Year	(41,011)
3rd Fiscal Year	(16,705)
4th Fiscal Year	8,478
5th Fiscal Year	0
Thereafter	0
Total	$ (129,830)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2106: City of Beaverton

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.32895168%
Employer's proportionate share at MD		0.38103132%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,129,622)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,353,938)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,220,280)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,468,515)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(202,715)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,678)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(216,393)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 36,691
Changes of assumptions	$ 10,601	$ 45,131
Net difference between projected and actual earnings on investments	$ 0	$ 103,255
Changes in proportionate share	$ 25,802	$ 79,334
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 36,403	$ 264,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (228,008)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (106,614)
2nd Fiscal Year	(89,305)
3rd Fiscal Year	(65,159)
4th Fiscal Year	33,069
5th Fiscal Year	0
Thereafter	0
Total	$ (228,008)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2107: City of Bend

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.44808754%
Employer's proportionate share at MD		0.37373670%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,538,735)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,328,018)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,196,918)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,440,401)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(198,834)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	51,862
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(146,972)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35,988
Changes of assumptions	$ 10,398	$ 44,267
Net difference between projected and actual earnings on investments	$ 0	$ 101,278
Changes in proportionate share	$ 113,259	$ 70,155
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 123,657	$ 251,688
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (128,031)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (72,653)
2nd Fiscal Year	(23,903)
3rd Fiscal Year	(63,911)
4th Fiscal Year	32,436
5th Fiscal Year	0
Thereafter	0
Total	$ (128,031)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2109: City of Canby

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05646976%
Employer's proportionate share at MD		0.05099440%
Employer's proportionate share of system NOL/(A) at prior MD	$	(193,917)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(181,201)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(163,313)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(196,535)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,130)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,164
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,966)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,910
Changes of assumptions	$ 1,419	$ 6,040
Net difference between projected and actual earnings on investments	$ 0	$ 13,819
Changes in proportionate share	$ 8,341	$ 9,002
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,760	$ 33,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,011)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,085)
2nd Fiscal Year	(5,632)
3rd Fiscal Year	(8,720)
4th Fiscal Year	4,426
5th Fiscal Year	0
Thereafter	0
Total	$ (24,011)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2110: City of Coquille

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01594240%
Employer's proportionate share at MD		0.00907617%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,746)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,251)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,067)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,980)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,829)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,417
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**588**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 874
Changes of assumptions	$ 253	$ 1,075
Net difference between projected and actual earnings on investments	$ 0	$ 2,460
Changes in proportionate share	$ 10,460	$ 2,507
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,713	$ 6,916
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,797

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,572
2nd Fiscal Year	1,990
3rd Fiscal Year	(1,552)
4th Fiscal Year	788
5th Fiscal Year	0
Thereafter	0
Total	$ 3,797

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2111: City of Eugene

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.97866264%
Employer's proportionate share at MD		1.02708618%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,360,733)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,649,598)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,289,317)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,958,444)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(546,427)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(91,956)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(638,383)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 98,901
Changes of assumptions	$ 28,576	$ 121,652
Net difference between projected and actual earnings on investments	$ 0	$ 278,329
Changes in proportionate share	$ 0	$ 228,668
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,576	$ 727,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (698,974)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (418,447)
2nd Fiscal Year	(194,029)
3rd Fiscal Year	(175,638)
4th Fiscal Year	89,140
5th Fiscal Year	0
Thereafter	0
Total	$ (698,974)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2112: City Of Forest Grove

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00527308%
Employer's proportionate share at MD		0.01009914%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,108)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(35,886)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,343)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,923)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,373)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,933)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,306)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 972
Changes of assumptions	$ 281	$ 1,196
Net difference between projected and actual earnings on investments	$ 0	$ 2,737
Changes in proportionate share	$ 913	$ 7,352
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,194	$ 12,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,063)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,096)
2nd Fiscal Year	(4,117)
3rd Fiscal Year	(1,727)
4th Fiscal Year	876
5th Fiscal Year	0
Thereafter	0
Total	$ (11,063)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2113: City of Grants Pass

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14820054%
Employer's proportionate share at MD		0.10872658%
Employer's proportionate share of system NOL/(A) at prior MD	$	(508,921)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(386,344)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(348,205)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(419,038)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(57,844)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	22,439
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(35,405)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,470
Changes of assumptions	$ 3,025	$ 12,878
Net difference between projected and actual earnings on investments	$ 0	$ 29,464
Changes in proportionate share	$ 60,131	$ 32,246
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 63,156	$ 85,058
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,902)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,852)
2nd Fiscal Year	2,107
3rd Fiscal Year	(18,593)
4th Fiscal Year	9,436
5th Fiscal Year	0
Thereafter	0
Total	$ (21,902)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2114: City of Gresham

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.41497576%
Employer's proportionate share at MD		0.37045099%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,425,029)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,316,343)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,186,396)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,427,737)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(197,086)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	50,867
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(146,219)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35,672
Changes of assumptions	$ 10,307	$ 43,878
Net difference between projected and actual earnings on investments	$ 0	$ 100,388
Changes in proportionate share	$ 67,825	$ 57,264
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 78,132	$ 237,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (159,070)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (89,366)
2nd Fiscal Year	(38,505)
3rd Fiscal Year	(63,349)
4th Fiscal Year	32,151
5th Fiscal Year	0
Thereafter	0
Total	$ (159,070)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2115: City of Hillsboro

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.53301996%
Employer's proportionate share at MD		0.48791980%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,830,394)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,733,751)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,562,598)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,880,468)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(259,581)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	101,140
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(158,441)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 46,983
Changes of assumptions	$ 13,575	$ 57,791
Net difference between projected and actual earnings on investments	$ 0	$ 132,221
Changes in proportionate share	$ 81,652	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 95,227	$ 236,995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (141,768)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (43,084)
2nd Fiscal Year	(57,593)
3rd Fiscal Year	(83,437)
4th Fiscal Year	42,346
5th Fiscal Year	0
Thereafter	0
Total	$ (141,768)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2117: City of McMinnville

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.17570348%
Employer's proportionate share at MD		0.09667870%
Employer's proportionate share of system NOL/(A) at prior MD	$	(603,367)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(343,533)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(309,620)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(372,605)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(51,435)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	44,951
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,484)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,310
Changes of assumptions	$ 2,690	$ 11,451
Net difference between projected and actual earnings on investments	$ 0	$ 26,199
Changes in proportionate share	$ 120,380	$ 30,299
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 123,070	$ 77,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 45,811

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 29,776
2nd Fiscal Year	24,178
3rd Fiscal Year	(16,533)
4th Fiscal Year	8,391
5th Fiscal Year	0
Thereafter	0
Total	$ 45,811

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2118: City of Ontario

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02441691%
Employer's proportionate share at MD		0.03356362%
Employer's proportionate share of system NOL/(A) at prior MD	$	(83,848)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(119,263)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(107,490)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(129,356)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,856)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,994)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(24,850)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,232
Changes of assumptions	$ 934	$ 3,975
Net difference between projected and actual earnings on investments	$ 0	$ 9,095
Changes in proportionate share	$ 1,184	$ 13,933
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,118	$ 30,235
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,117)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,110)
2nd Fiscal Year	(10,181)
3rd Fiscal Year	(5,740)
4th Fiscal Year	2,913
5th Fiscal Year	0
Thereafter	0
Total	$ (28,117)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2119: City of Oregon City

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14536828%
Employer's proportionate share at MD		0.14821895%
Employer's proportionate share of system NOL/(A) at prior MD	$	(499,196)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(526,674)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(474,682)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(571,244)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(78,855)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,162)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(88,017)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,272
Changes of assumptions	$ 4,124	$ 17,556
Net difference between projected and actual earnings on investments	$ 0	$ 40,166
Changes in proportionate share	$ 0	$ 8,136
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,124	$ 80,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (76,006)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,623)
2nd Fiscal Year	(25,900)
3rd Fiscal Year	(25,346)
4th Fiscal Year	12,864
5th Fiscal Year	0
Thereafter	0
Total	$ (76,006)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2120: City of Lake Oswego

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.28261402%
Employer's proportionate share at MD		0.23434377%
Employer's proportionate share of system NOL/(A) at prior MD	$	(970,498)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(832,706)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(750,503)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(903,173)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(124,675)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	31,568
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(93,107)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22,566
Changes of assumptions	$ 6,520	$ 27,757
Net difference between projected and actual earnings on investments	$ 0	$ 63,504
Changes in proportionate share	$ 73,531	$ 13,112
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 80,051	$ 126,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (46,888)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,003)
2nd Fiscal Year	(14,149)
3rd Fiscal Year	(40,074)
4th Fiscal Year	20,338
5th Fiscal Year	0
Thereafter	0
Total	$ (46,888)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2121: City of Portland

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		2.72209700%
Employer's proportionate share at MD		3.88981286%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,347,697)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,821,873)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,457,403)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,991,542)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,069,445)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(950,574)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,020,019)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 374,563
Changes of assumptions	$ 108,223	$ 460,724
Net difference between projected and actual earnings on investments	$ 0	$ 1,054,095
Changes in proportionate share	$ 0	$ 2,548,830
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 108,223	$ 4,438,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,329,989)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,767,757)
2nd Fiscal Year	(1,234,642)
3rd Fiscal Year	(665,183)
4th Fiscal Year	337,594
5th Fiscal Year	0
Thereafter	0
Total	$ (4,329,989)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2122: City of Redmond

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08953193%
Employer's proportionate share at MD		0.08139555%
Employer's proportionate share of system NOL/(A) at prior MD	$	(307,453)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(289,227)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(260,675)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(313,703)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(43,304)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	18,499
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(24,805)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,838
Changes of assumptions	$ 2,265	$ 9,641
Net difference between projected and actual earnings on investments	$ 0	$ 22,057
Changes in proportionate share	$ 12,394	$ 2,847
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,659	$ 42,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,724)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,572)
2nd Fiscal Year	(9,297)
3rd Fiscal Year	(13,919)
4th Fiscal Year	7,064
5th Fiscal Year	0
Thereafter	0
Total	$ (27,724)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2123: City of St Helens

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03603246%
Employer's proportionate share at MD		0.03910800%
Employer's proportionate share of system NOL/(A) at prior MD	$	(123,736)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(138,964)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(125,246)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(150,724)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,806)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,025
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(19,781)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,766
Changes of assumptions	$ 1,088	$ 4,632
Net difference between projected and actual earnings on investments	$ 0	$ 10,598
Changes in proportionate share	$ 1,732	$ 4,685
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,820	$ 23,681
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,861)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,553)
2nd Fiscal Year	(8,014)
3rd Fiscal Year	(6,688)
4th Fiscal Year	3,394
5th Fiscal Year	0
Thereafter	0
Total	$ (20,861)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2125: City of Vernonia

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00200043%
Employer's proportionate share at MD		0.00186941%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,869)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,643)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,987)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,205)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(995)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,435
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,440**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 180
Changes of assumptions	$ 52	$ 221
Net difference between projected and actual earnings on investments	$ 0	$ 507
Changes in proportionate share	$ 526	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 578	$ 908
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (330)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 69
2nd Fiscal Year	(241)
3rd Fiscal Year	(320)
4th Fiscal Year	162
5th Fiscal Year	0
Thereafter	0
Total	$ (330)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2126: City of West Linn

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06324214%
Employer's proportionate share at MD		0.06823360%
Employer's proportionate share of system NOL/(A) at prior MD	$	(217,174)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(242,458)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(218,523)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(262,976)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(36,301)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	192
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(36,109)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,570
Changes of assumptions	$ 1,898	$ 8,082
Net difference between projected and actual earnings on investments	$ 0	$ 18,491
Changes in proportionate share	$ 0	$ 14,103
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,898	$ 47,246
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (45,348)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,809)
2nd Fiscal Year	(13,792)
3rd Fiscal Year	(11,668)
4th Fiscal Year	5,922
5th Fiscal Year	0
Thereafter	0
Total	$ (45,348)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2127: City of Cottage Grove

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02742296%
Employer's proportionate share at MD		0.03474563%
Employer's proportionate share of system NOL/(A) at prior MD	$	(94,171)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(123,463)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(111,275)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(133,911)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,485)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,120)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,605)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,346
Changes of assumptions	$ 967	$ 4,115
Net difference between projected and actual earnings on investments	$ 0	$ 9,416
Changes in proportionate share	$ 0	$ 19,487
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 967	$ 36,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (35,397)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (23,020)
2nd Fiscal Year	(9,451)
3rd Fiscal Year	(5,942)
4th Fiscal Year	3,016
5th Fiscal Year	0
Thereafter	0
Total	$ (35,397)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2128: City of Tillamook

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01266773%
Employer's proportionate share at MD		0.01533399%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,501)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,487)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(59,098)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,158)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	486
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,672)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,477
Changes of assumptions	$ 427	$ 1,816
Net difference between projected and actual earnings on investments	$ 0	$ 4,155
Changes in proportionate share	$ 914	$ 4,061
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,341	$ 11,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,168)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,994)
2nd Fiscal Year	(3,883)
3rd Fiscal Year	(2,622)
4th Fiscal Year	1,331
5th Fiscal Year	0
Thereafter	0
Total	$ (10,168)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2129: City of Sweet Home

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00950881%
Employer's proportionate share at MD		0.00730845%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,653)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,969)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,406)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,167)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,888)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,299
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,589)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 704
Changes of assumptions	$ 203	$ 866
Net difference between projected and actual earnings on investments	$ 0	$ 1,981
Changes in proportionate share	$ 3,352	$ 158
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,555	$ 3,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (154)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 552
2nd Fiscal Year	(89)
3rd Fiscal Year	(1,250)
4th Fiscal Year	634
5th Fiscal Year	0
Thereafter	0
Total	$ (154)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2131: City of Drain

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00247827%
Employer's proportionate share at MD		0.00209475%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,510)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,443)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,709)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,073)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,114)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,957
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**843**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 202
Changes of assumptions	$ 58	$ 248
Net difference between projected and actual earnings on investments	$ 0	$ 568
Changes in proportionate share	$ 708	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 766	$ 1,018
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (252)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 77
2nd Fiscal Year	(152)
3rd Fiscal Year	(358)
4th Fiscal Year	182
5th Fiscal Year	0
Thereafter	0
Total	$ (252)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2132: Eugene Water & Electric Board

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.26955416%
Employer's proportionate share at MD		0.36803328%
Employer's proportionate share of system NOL/(A) at prior MD	$	(925,651)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,307,752)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,178,653)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,418,419)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(195,800)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(73,118)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(268,918)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35,439
Changes of assumptions	$ 10,239	$ 43,591
Net difference between projected and actual earnings on investments	$ 0	$ 99,733
Changes in proportionate share	$ 0	$ 234,462
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,239	$ 413,225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (402,986)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (261,271)
2nd Fiscal Year	(110,720)
3rd Fiscal Year	(62,936)
4th Fiscal Year	31,941
5th Fiscal Year	0
Thereafter	0
Total	$ (402,986)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2135: McMinnville Water & Light Department

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03948631%
Employer's proportionate share at MD		0.04329466%
Employer's proportionate share of system NOL/(A) at prior MD	$	(135,596)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(153,841)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(138,654)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(166,860)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,033)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,965)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(25,998)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,169
Changes of assumptions	$ 1,205	$ 5,128
Net difference between projected and actual earnings on investments	$ 0	$ 11,732
Changes in proportionate share	$ 0	$ 10,768
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,205	$ 31,797
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (30,592)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,871)
2nd Fiscal Year	(9,075)
3rd Fiscal Year	(7,404)
4th Fiscal Year	3,758
5th Fiscal Year	0
Thereafter	0
Total	$ (30,592)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2138: City of Hood River

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04671460%
Employer's proportionate share at MD		0.04647706%
Employer's proportionate share of system NOL/(A) at prior MD	$	(160,418)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(165,149)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(148,846)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(179,125)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,727)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,776)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(32,503)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,475
Changes of assumptions	$ 1,293	$ 5,505
Net difference between projected and actual earnings on investments	$ 0	$ 12,595
Changes in proportionate share	$ 362	$ 14,999
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,655	$ 37,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (35,919)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,458)
2nd Fiscal Year	(7,546)
3rd Fiscal Year	(7,948)
4th Fiscal Year	4,034
5th Fiscal Year	0
Thereafter	0
Total	$ (35,919)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2139: City of Reedsport

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01302003%
Employer's proportionate share at MD		0.01111683%
Employer's proportionate share of system NOL/(A) at prior MD	$	(44,711)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,502)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,602)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(42,845)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,914)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,420
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,494)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,070
Changes of assumptions	$ 309	$ 1,317
Net difference between projected and actual earnings on investments	$ 0	$ 3,013
Changes in proportionate share	$ 2,900	$ 2,591
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,209	$ 7,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,782)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,978)
2nd Fiscal Year	(867)
3rd Fiscal Year	(1,901)
4th Fiscal Year	965
5th Fiscal Year	0
Thereafter	0
Total	$ (4,782)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2140: City of Lebanon

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04909332%
Employer's proportionate share at MD		0.05895568%
Employer's proportionate share of system NOL/(A) at prior MD	$	(168,587)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(209,490)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(188,810)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(227,218)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(31,365)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,012
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(30,353)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,677
Changes of assumptions	$ 1,640	$ 6,983
Net difference between projected and actual earnings on investments	$ 0	$ 15,976
Changes in proportionate share	$ 17,524	$ 15,023
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,164	$ 43,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,495)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,796)
2nd Fiscal Year	(14,734)
3rd Fiscal Year	(10,082)
4th Fiscal Year	5,117
5th Fiscal Year	0
Thereafter	0
Total	$ (24,495)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2142: City of Sherwood

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06486260%
Employer's proportionate share at MD		0.06926958%
Employer's proportionate share of system NOL/(A) at prior MD	$	(222,739)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(246,139)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(221,841)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(266,969)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(36,853)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,823)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(44,676)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,670
Changes of assumptions	$ 1,927	$ 8,205
Net difference between projected and actual earnings on investments	$ 0	$ 18,771
Changes in proportionate share	$ 0	$ 17,990
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,927	$ 51,636
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (49,709)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,211)
2nd Fiscal Year	(13,665)
3rd Fiscal Year	(11,846)
4th Fiscal Year	6,012
5th Fiscal Year	0
Thereafter	0
Total	$ (49,709)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2143: City of Oakland

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00109201%
Employer's proportionate share at MD		0.00111734%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,750)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,970)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,578)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,306)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(594)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(64)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(658)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	108
Changes of assumptions	$	31	$	132
Net difference between projected and actual earnings on investments	$	0	$	303
Changes in proportionate share	$	0	$	393
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	31	$	936
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(905)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(613)
2nd Fiscal Year		(197)
3rd Fiscal Year		(191)
4th Fiscal Year		97
5th Fiscal Year		0
Thereafter		0
Total	$	(905)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2145: City of Vale

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00095972%
Employer's proportionate share at MD		0.00143663%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,296)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,105)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,601)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,537)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(764)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,225
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**461**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 138
Changes of assumptions	$ 40	$ 170
Net difference between projected and actual earnings on investments	$ 0	$ 389
Changes in proportionate share	$ 1,117	$ 727
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,157	$ 1,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (267)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 333
2nd Fiscal Year	(480)
3rd Fiscal Year	(246)
4th Fiscal Year	125
5th Fiscal Year	0
Thereafter	0
Total	$ (267)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2146: City of Prineville

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02627798%
Employer's proportionate share at MD		0.03271026%
Employer's proportionate share of system NOL/(A) at prior MD	$	(90,239)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(116,231)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(104,757)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(126,067)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,402)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,671
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,731)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,150
Changes of assumptions	$ 910	$ 3,874
Net difference between projected and actual earnings on investments	$ 0	$ 8,864
Changes in proportionate share	$ 5,280	$ 9,798
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,190	$ 25,686
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,496)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,079)
2nd Fiscal Year	(8,662)
3rd Fiscal Year	(5,594)
4th Fiscal Year	2,839
5th Fiscal Year	0
Thereafter	0
Total	$ (19,496)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2147: City of Wheeler

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00151310%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,377)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,846)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,832)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(805)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(815)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,620)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 146
Changes of assumptions	$ 42	$ 179
Net difference between projected and actual earnings on investments	$ 0	$ 410
Changes in proportionate share	$ 580	$ 2,305
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 622	$ 3,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,418)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,272)
2nd Fiscal Year	(1,019)
3rd Fiscal Year	(259)
4th Fiscal Year	131
5th Fiscal Year	0
Thereafter	0
Total	$ (2,418)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2148: City of Klamath Falls

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08833194%
Employer's proportionate share at MD		0.10320904%
Employer's proportionate share of system NOL/(A) at prior MD	$	(303,332)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(366,738)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(330,534)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(397,773)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(54,909)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,071)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(70,980)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,938
Changes of assumptions	$ 2,871	$ 12,224
Net difference between projected and actual earnings on investments	$ 0	$ 27,968
Changes in proportionate share	$ 0	$ 24,129
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,871	$ 74,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (71,388)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (38,116)
2nd Fiscal Year	(24,581)
3rd Fiscal Year	(17,649)
4th Fiscal Year	8,957
5th Fiscal Year	0
Thereafter	0
Total	$ (71,388)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2149: City of Canyonville

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00167951%
Employer's proportionate share at MD		0.00178847%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,767)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,355)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,728)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,893)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(951)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	824
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(127)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 172
Changes of assumptions	$ 50	$ 212
Net difference between projected and actual earnings on investments	$ 0	$ 485
Changes in proportionate share	$ 850	$ 166
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 900	$ 1,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (135)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 367
2nd Fiscal Year	(351)
3rd Fiscal Year	(306)
4th Fiscal Year	155
5th Fiscal Year	0
Thereafter	0
Total	$ (135)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2150: City of Bandon

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02199297%
Employer's proportionate share at MD		0.02232965%
Employer's proportionate share of system NOL/(A) at prior MD	$	(75,524)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(79,345)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(71,512)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(86,060)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,880)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,585)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,465)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,150
Changes of assumptions	$ 621	$ 2,645
Net difference between projected and actual earnings on investments	$ 0	$ 6,051
Changes in proportionate share	$ 0	$ 1,538
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 621	$ 12,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,763)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,028)
2nd Fiscal Year	(3,855)
3rd Fiscal Year	(3,819)
4th Fiscal Year	1,938
5th Fiscal Year	0
Thereafter	0
Total	$ (11,763)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2152: City of Coos Bay

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06552132%
Employer's proportionate share at MD		0.05484183%
Employer's proportionate share of system NOL/(A) at prior MD	$	(225,001)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(194,872)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(175,635)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(211,363)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,177)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,333
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,844)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,281
Changes of assumptions	$ 1,526	$ 6,496
Net difference between projected and actual earnings on investments	$ 0	$ 14,862
Changes in proportionate share	$ 16,268	$ 1,225
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,794	$ 27,864
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,070)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,825)
2nd Fiscal Year	(3,625)
3rd Fiscal Year	(9,378)
4th Fiscal Year	4,760
5th Fiscal Year	0
Thereafter	0
Total	$ (10,070)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2154: City of Pendleton

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06264316%
Employer's proportionate share at MD		0.10894866%
Employer's proportionate share of system NOL/(A) at prior MD	$	(215,117)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(387,133)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(348,916)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(419,894)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(57,962)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(30,899)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(88,861)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,491
Changes of assumptions	$ 3,031	$ 12,904
Net difference between projected and actual earnings on investments	$ 0	$ 29,524
Changes in proportionate share	$ 8,056	$ 70,537
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,087	$ 123,456
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (112,369)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (61,708)
2nd Fiscal Year	(41,485)
3rd Fiscal Year	(18,631)
4th Fiscal Year	9,456
5th Fiscal Year	0
Thereafter	0
Total	$ (112,369)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2155: City of Corvallis

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.27658167%
Employer's proportionate share at MD		0.27571044%
Employer's proportionate share of system NOL/(A) at prior MD	$	(949,783)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(979,696)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(882,982)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,062,602)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(146,683)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,543
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(138,140)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 26,549
Changes of assumptions	$ 7,671	$ 32,656
Net difference between projected and actual earnings on investments	$ 0	$ 74,714
Changes in proportionate share	$ 1,327	$ 7,528
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,998	$ 141,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (132,449)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (64,188)
2nd Fiscal Year	(45,043)
3rd Fiscal Year	(47,148)
4th Fiscal Year	23,929
5th Fiscal Year	0
Thereafter	0
Total	$ (132,449)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2157: City of Monmouth

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02686515%
Employer's proportionate share at MD		0.02828891%
Employer's proportionate share of system NOL/(A) at prior MD	$	(92,255)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(100,520)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(90,597)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(109,027)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,050)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,041
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,009)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,724
Changes of assumptions	$ 787	$ 3,351
Net difference between projected and actual earnings on investments	$ 0	$ 7,666
Changes in proportionate share	$ 6,253	$ 2,168
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,040	$ 15,909
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,869)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,097)
2nd Fiscal Year	(5,389)
3rd Fiscal Year	(4,838)
4th Fiscal Year	2,455
5th Fiscal Year	0
Thereafter	0
Total	$ (8,869)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2158: City of Milton-Freewater

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03061596%
Employer's proportionate share at MD		0.03365067%
Employer's proportionate share of system NOL/(A) at prior MD	$	(105,135)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(119,573)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(107,769)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(129,691)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,903)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,417)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(19,320)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	3,240
Changes of assumptions	$	936	$	3,986
Net difference between projected and actual earnings on investments	$	0	$	9,119
Changes in proportionate share	$	0	$	13,170
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	936	$	29,515
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(28,579)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,653)
2nd Fiscal Year	(7,091)
3rd Fiscal Year	(5,754)
4th Fiscal Year	2,921
5th Fiscal Year	0
Thereafter	0
Total	$ (28,579)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2159: City of Baker City

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02570970%
Employer's proportionate share at MD		0.02884128%
Employer's proportionate share of system NOL/(A) at prior MD	$	(88,287)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(102,483)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(92,366)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(111,156)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,344)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,620
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,724)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,777
Changes of assumptions	$ 802	$ 3,416
Net difference between projected and actual earnings on investments	$ 0	$ 7,816
Changes in proportionate share	$ 2,834	$ 4,771
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,636	$ 18,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,144)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,366)
2nd Fiscal Year	(6,349)
3rd Fiscal Year	(4,932)
4th Fiscal Year	2,503
5th Fiscal Year	0
Thereafter	0
Total	$ (15,144)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2160: City of Hermiston

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06909699%
Employer's proportionate share at MD		0.05978300%
Employer's proportionate share of system NOL/(A) at prior MD	$	(237,279)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(212,430)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(191,459)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(230,407)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(31,806)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,353)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(33,159)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,757
Changes of assumptions	$ 1,663	$ 7,081
Net difference between projected and actual earnings on investments	$ 0	$ 16,201
Changes in proportionate share	$ 14,188	$ 12,590
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,851	$ 41,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,778)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,610)
2nd Fiscal Year	(5,133)
3rd Fiscal Year	(10,223)
4th Fiscal Year	5,189
5th Fiscal Year	0
Thereafter	0
Total	$ (25,778)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2161: City of Pilot Rock

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00254812%
Employer's proportionate share at MD		0.00253323%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,750)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,001)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,113)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,763)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,348)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	232
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,116)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 244
Changes of assumptions	$ 70	$ 300
Net difference between projected and actual earnings on investments	$ 0	$ 686
Changes in proportionate share	$ 93	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 163	$ 1,230
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,067)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (444)
2nd Fiscal Year	(410)
3rd Fiscal Year	(433)
4th Fiscal Year	220
5th Fiscal Year	0
Thereafter	0
Total	$ (1,067)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2162: City of Clatskanie

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00235240%
Employer's proportionate share at MD		0.00374696%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,078)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,314)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,000)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,441)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,993)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	278
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,715)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 361
Changes of assumptions	$ 104	$ 444
Net difference between projected and actual earnings on investments	$ 0	$ 1,015
Changes in proportionate share	$ 317	$ 2,124
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 421	$ 3,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,523)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,881)
2nd Fiscal Year	(1,326)
3rd Fiscal Year	(641)
4th Fiscal Year	325
5th Fiscal Year	0
Thereafter	0
Total	$ (3,523)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2163: City of Milwaukie

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06160380%
Employer's proportionate share at MD		0.06185538%
Employer's proportionate share of system NOL/(A) at prior MD	$	(211,548)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(219,794)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(198,096)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(238,394)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(32,908)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,157
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,751)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,956
Changes of assumptions	$ 1,721	$ 7,326
Net difference between projected and actual earnings on investments	$ 0	$ 16,762
Changes in proportionate share	$ 0	$ 5,020
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,721	$ 35,064
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,343)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,803)
2nd Fiscal Year	(10,331)
3rd Fiscal Year	(10,578)
4th Fiscal Year	5,368
5th Fiscal Year	0
Thereafter	0
Total	$ (33,343)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2165: City of Cornelius

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02354155%
Employer's proportionate share at MD		0.02512075%
Employer's proportionate share of system NOL/(A) at prior MD	$	(80,842)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(89,263)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(80,451)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(96,817)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,365)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,715)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,080)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,419
Changes of assumptions	$ 699	$ 2,975
Net difference between projected and actual earnings on investments	$ 0	$ 6,807
Changes in proportionate share	$ 0	$ 5,882
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 699	$ 18,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,384)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,323)
2nd Fiscal Year	(4,946)
3rd Fiscal Year	(4,296)
4th Fiscal Year	2,180
5th Fiscal Year	0
Thereafter	0
Total	$ (17,384)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2166: City of Nyssa

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00341741%
Employer's proportionate share at MD		0.00715795%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,735)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,435)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,924)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,587)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,808)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,402)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,210)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 689
Changes of assumptions	$ 199	$ 848
Net difference between projected and actual earnings on investments	$ 0	$ 1,940
Changes in proportionate share	$ 529	$ 5,698
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 728	$ 9,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,447)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,764)
2nd Fiscal Year	(3,080)
3rd Fiscal Year	(1,224)
4th Fiscal Year	621
5th Fiscal Year	0
Thereafter	0
Total	$ (8,447)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2167: City of Athena

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00278367%
Employer's proportionate share at MD		0.00283869%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,559)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,087)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,091)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,940)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,510)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(498)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,008)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 273
Changes of assumptions	$ 79	$ 336
Net difference between projected and actual earnings on investments	$ 0	$ 769
Changes in proportionate share	$ 0	$ 977
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 79	$ 2,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,276)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,541)
2nd Fiscal Year	(496)
3rd Fiscal Year	(485)
4th Fiscal Year	246
5th Fiscal Year	0
Thereafter	0
Total	$ (2,276)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2168: City of Oakridge

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00811816%
Employer's proportionate share at MD		0.00725476%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,878)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,779)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,234)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,960)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,860)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,310
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(550)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 699
Changes of assumptions	$ 202	$ 859
Net difference between projected and actual earnings on investments	$ 0	$ 1,966
Changes in proportionate share	$ 1,923	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,125	$ 3,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,399)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (29)
2nd Fiscal Year	(759)
3rd Fiscal Year	(1,241)
4th Fiscal Year	630
5th Fiscal Year	0
Thereafter	0
Total	$ (1,399)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2170: City of Madras

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01436074%
Employer's proportionate share at MD		0.01453026%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,315)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(51,631)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,534)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(56,000)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,730)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,604
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,126)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,399
Changes of assumptions	$ 404	$ 1,721
Net difference between projected and actual earnings on investments	$ 0	$ 3,938
Changes in proportionate share	$ 850	$ 258
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,254	$ 7,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,062)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,355)
2nd Fiscal Year	(2,483)
3rd Fiscal Year	(2,485)
4th Fiscal Year	1,261
5th Fiscal Year	0
Thereafter	0
Total	$ (6,062)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2172: City of Sandy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02112301%
Employer's proportionate share at MD		0.02085681%
Employer's proportionate share of system NOL/(A) at prior MD	$	(72,537)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(74,112)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(66,795)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(80,383)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,096)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,617
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,521**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,008
Changes of assumptions	$ 580	$ 2,470
Net difference between projected and actual earnings on investments	$ 0	$ 5,652
Changes in proportionate share	$ 7,774	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,354	$ 10,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,776)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,285
2nd Fiscal Year	(3,305)
3rd Fiscal Year	(3,567)
4th Fiscal Year	1,810
5th Fiscal Year	0
Thereafter	0
Total	$ (1,776)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2174: City of Mt Angel

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00563314%
Employer's proportionate share at MD		0.00792223%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,344)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,150)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,372)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,533)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,215)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,217)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,432)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 763
Changes of assumptions	$ 220	$ 938
Net difference between projected and actual earnings on investments	$ 0	$ 2,147
Changes in proportionate share	$ 0	$ 4,057
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 220	$ 7,905
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,685)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,548)
2nd Fiscal Year	(2,469)
3rd Fiscal Year	(1,355)
4th Fiscal Year	688
5th Fiscal Year	0
Thereafter	0
Total	$ (7,685)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2175: City of Umatilla

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01429933%
Employer's proportionate share at MD		0.01549181%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,104)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(55,048)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,614)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(59,706)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,242)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,911
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,331)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,492
Changes of assumptions	$ 431	$ 1,835
Net difference between projected and actual earnings on investments	$ 0	$ 4,198
Changes in proportionate share	$ 2,160	$ 1,817
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,591	$ 9,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,751)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,284)
2nd Fiscal Year	(3,162)
3rd Fiscal Year	(2,649)
4th Fiscal Year	1,345
5th Fiscal Year	0
Thereafter	0
Total	$ (6,751)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2176: City of Scappoose

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02370960%
Employer's proportionate share at MD		0.02194853%
Employer's proportionate share of system NOL/(A) at prior MD	$	(81,419)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,991)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(70,292)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(84,591)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,677)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	376
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,301)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,113
Changes of assumptions	$ 611	$ 2,600
Net difference between projected and actual earnings on investments	$ 0	$ 5,948
Changes in proportionate share	$ 2,683	$ 1,661
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,294	$ 12,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,028)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,453)
2nd Fiscal Year	(2,727)
3rd Fiscal Year	(3,753)
4th Fiscal Year	1,905
5th Fiscal Year	0
Thereafter	0
Total	$ (9,028)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2177: City of Condon

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00251539%
Employer's proportionate share at MD		0.00283788%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,638)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,084)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,089)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,937)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,510)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(706)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,216)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 273
Changes of assumptions	$ 79	$ 336
Net difference between projected and actual earnings on investments	$ 0	$ 769
Changes in proportionate share	$ 171	$ 491
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 250	$ 1,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,619)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (749)
2nd Fiscal Year	(631)
3rd Fiscal Year	(485)
4th Fiscal Year	246
5th Fiscal Year	0
Thereafter	0
Total	$ (1,619)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2178: City of Boardman

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01007709%
Employer's proportionate share at MD		0.00880365%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,605)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,282)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,194)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,930)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,684)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,910
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,774)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 848
Changes of assumptions	$ 245	$ 1,043
Net difference between projected and actual earnings on investments	$ 0	$ 2,386
Changes in proportionate share	$ 1,940	$ 201
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,185	$ 4,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,293)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (745)
2nd Fiscal Year	(805)
3rd Fiscal Year	(1,505)
4th Fiscal Year	764
5th Fiscal Year	0
Thereafter	0
Total	$ (2,293)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2179: City of Estacada

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01000251%
Employer's proportionate share at MD		0.00919942%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,349)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,689)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,462)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,455)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,894)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	871
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,023)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 886
Changes of assumptions	$ 256	$ 1,090
Net difference between projected and actual earnings on investments	$ 0	$ 2,493
Changes in proportionate share	$ 1,223	$ 2,872
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,479	$ 7,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,862)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,976)
2nd Fiscal Year	(1,111)
3rd Fiscal Year	(1,573)
4th Fiscal Year	798
5th Fiscal Year	0
Thereafter	0
Total	$ (5,862)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2180: City of Enterprise

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00644911%
Employer's proportionate share at MD		0.00559645%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,146)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,886)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,923)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,569)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,977)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	266
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,711)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 539
Changes of assumptions	$ 156	$ 663
Net difference between projected and actual earnings on investments	$ 0	$ 1,517
Changes in proportionate share	$ 1,299	$ 2,099
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,455	$ 4,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,363)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,401)
2nd Fiscal Year	(490)
3rd Fiscal Year	(957)
4th Fiscal Year	486
5th Fiscal Year	0
Thereafter	0
Total	$ (3,363)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2181: City of Central Point

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04863675%
Employer's proportionate share at MD		0.04872474%
Employer's proportionate share of system NOL/(A) at prior MD	$	(167,019)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(173,136)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(156,044)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(187,788)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(25,922)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,433)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(34,355)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,692
Changes of assumptions	$ 1,356	$ 5,771
Net difference between projected and actual earnings on investments	$ 0	$ 13,204
Changes in proportionate share	$ 0	$ 15,457
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,356	$ 39,124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (37,768)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,582)
2nd Fiscal Year	(8,083)
3rd Fiscal Year	(8,332)
4th Fiscal Year	4,229
5th Fiscal Year	0
Thereafter	0
Total	$ (37,768)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2182: City of Cascade Locks

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00612852%
Employer's proportionate share at MD		0.00813130%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,045)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,893)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,041)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,338)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,326)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,764)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,090)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 783
Changes of assumptions	$ 226	$ 963
Net difference between projected and actual earnings on investments	$ 0	$ 2,203
Changes in proportionate share	$ 0	$ 4,995
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 226	$ 8,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,718)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,675)
2nd Fiscal Year	(2,358)
3rd Fiscal Year	(1,391)
4th Fiscal Year	706
5th Fiscal Year	0
Thereafter	0
Total	$ (8,718)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2183: City of Myrtle Point

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00719252%
Employer's proportionate share at MD		0.00537843%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,699)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,111)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,225)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,729)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,861)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,361
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,500**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 518
Changes of assumptions	$ 150	$ 637
Net difference between projected and actual earnings on investments	$ 0	$ 1,457
Changes in proportionate share	$ 4,981	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,131	$ 2,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,519

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,937
2nd Fiscal Year	34
3rd Fiscal Year	(920)
4th Fiscal Year	467
5th Fiscal Year	0
Thereafter	0
Total	$ 2,519

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2184: City of Port Orford

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00373664%
Employer's proportionate share at MD		0.00294608%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,832)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,468)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,435)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,354)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,567)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,644
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**77**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 284
Changes of assumptions	$ 82	$ 349
Net difference between projected and actual earnings on investments	$ 0	$ 798
Changes in proportionate share	$ 1,204	$ 179
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,286	$ 1,610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (324)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9
2nd Fiscal Year	(85)
3rd Fiscal Year	(504)
4th Fiscal Year	256
5th Fiscal Year	0
Thereafter	0
Total	$ (324)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2185: City of Wood Village

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00259571%
Employer's proportionate share at MD		0.00269145%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,914)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,564)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,620)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,373)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,432)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,545
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,113**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 259
Changes of assumptions	$ 75	$ 319
Net difference between projected and actual earnings on investments	$ 0	$ 729
Changes in proportionate share	$ 1,427	$ 146
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,502	$ 1,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 49

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 768
2nd Fiscal Year	(493)
3rd Fiscal Year	(460)
4th Fiscal Year	234
5th Fiscal Year	0
Thereafter	0
Total	$ 49

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2186: City of Chiloquin

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00149020%
Employer's proportionate share at MD		0.00099613%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,117)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,540)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,190)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,839)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(530)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,022
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**492**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 96
Changes of assumptions	$ 28	$ 118
Net difference between projected and actual earnings on investments	$ 0	$ 270
Changes in proportionate share	$ 1,403	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,431	$ 484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 947

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 945
2nd Fiscal Year	86
3rd Fiscal Year	(170)
4th Fiscal Year	86
5th Fiscal Year	0
Thereafter	0
Total	$ 947

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2187: City of Philomath

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01472216%
Employer's proportionate share at MD		0.01667992%
Employer's proportionate share of system NOL/(A) at prior MD	$	(50,556)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(59,270)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(53,419)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(64,285)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,874)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,210)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,084)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,606
Changes of assumptions	$ 464	$ 1,976
Net difference between projected and actual earnings on investments	$ 0	$ 4,520
Changes in proportionate share	$ 0	$ 6,022
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 464	$ 14,124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,660)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,509)
2nd Fiscal Year	(3,746)
3rd Fiscal Year	(2,852)
4th Fiscal Year	1,448
5th Fiscal Year	0
Thereafter	0
Total	$ (13,660)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2188: City of Talent

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00796968%
Employer's proportionate share at MD		0.00926246%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,368)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,913)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,664)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,698)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,928)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(225)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,153)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 892
Changes of assumptions	$ 258	$ 1,097
Net difference between projected and actual earnings on investments	$ 0	$ 2,510
Changes in proportionate share	$ 0	$ 2,728
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 258	$ 7,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,969)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,004)
2nd Fiscal Year	(2,185)
3rd Fiscal Year	(1,584)
4th Fiscal Year	804
5th Fiscal Year	0
Thereafter	0
Total	$ (6,969)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2189: City of Willamina

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00299559%
Employer's proportionate share at MD		0.00462391%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,287)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,430)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,808)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,821)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,460)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(597)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,057)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 445
Changes of assumptions	$ 129	$ 548
Net difference between projected and actual earnings on investments	$ 0	$ 1,253
Changes in proportionate share	$ 407	$ 2,480
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 536	$ 4,726
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,190)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,212)
2nd Fiscal Year	(1,589)
3rd Fiscal Year	(791)
4th Fiscal Year	401
5th Fiscal Year	0
Thereafter	0
Total	$ (4,190)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2191: City of Huntington

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	569
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**569**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	264	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	264	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	264

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	264
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	264

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2192: City of North Plains

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00211854%
Employer's proportionate share at MD		0.00118201%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,275)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,200)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,785)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,556)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(629)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,429
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,800**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 114
Changes of assumptions	$ 33	$ 140
Net difference between projected and actual earnings on investments	$ 0	$ 320
Changes in proportionate share	$ 2,892	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,925	$ 574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,351

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,170
2nd Fiscal Year	280
3rd Fiscal Year	(202)
4th Fiscal Year	103
5th Fiscal Year	0
Thereafter	0
Total	$ 2,351

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2193: City of Heppner

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,279
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,279**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	16	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	16	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	16

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	16
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	16

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2194: City of Cave Junction

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00191303%
Employer's proportionate share at MD		0.00159933%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,569)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,683)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,122)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,164)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(851)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,014
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,163**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 154
Changes of assumptions	$ 44	$ 189
Net difference between projected and actual earnings on investments	$ 0	$ 433
Changes in proportionate share	$ 1,425	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,469	$ 776
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 693

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 931
2nd Fiscal Year	(104)
3rd Fiscal Year	(273)
4th Fiscal Year	139
5th Fiscal Year	0
Thereafter	0
Total	$ 693

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2195: City of Metolius

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	546
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**546**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 315	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 315	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 315

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 315
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 315

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2196: City of Hubbard

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00736057%
Employer's proportionate share at MD		0.00878291%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,276)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,209)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,128)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,850)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,673)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,243)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,916)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 846
Changes of assumptions	$ 244	$ 1,040
Net difference between projected and actual earnings on investments	$ 0	$ 2,380
Changes in proportionate share	$ 0	$ 2,972
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 244	$ 7,238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,994)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,082)
2nd Fiscal Year	(2,172)
3rd Fiscal Year	(1,502)
4th Fiscal Year	762
5th Fiscal Year	0
Thereafter	0
Total	$ (6,994)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2197: City of Myrtle Creek

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00501593%
Employer's proportionate share at MD		0.00272806%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,225)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,694)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,737)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,514)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,451)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,246
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,795**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 263
Changes of assumptions	$ 76	$ 323
Net difference between projected and actual earnings on investments	$ 0	$ 739
Changes in proportionate share	$ 3,485	$ 99
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,561	$ 1,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,137

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,656
2nd Fiscal Year	711
3rd Fiscal Year	(467)
4th Fiscal Year	237
5th Fiscal Year	0
Thereafter	0
Total	$ 2,137

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2198: City of Carlton

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00196433%
Employer's proportionate share at MD		0.00534223%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,746)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,983)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,109)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,589)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,842)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,226)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,068)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 514
Changes of assumptions	$ 149	$ 633
Net difference between projected and actual earnings on investments	$ 0	$ 1,448
Changes in proportionate share	$ 0	$ 5,781
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 149	$ 8,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,227)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,180)
2nd Fiscal Year	(2,597)
3rd Fiscal Year	(914)
4th Fiscal Year	464
5th Fiscal Year	0
Thereafter	0
Total	$ (8,227)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2199: City of Junction City

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02152357%
Employer's proportionate share at MD		0.02809164%
Employer's proportionate share of system NOL/(A) at prior MD	$	(73,912)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(99,819)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(89,965)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(108,267)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,945)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,917)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,862)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,705
Changes of assumptions	$ 782	$ 3,327
Net difference between projected and actual earnings on investments	$ 0	$ 7,613
Changes in proportionate share	$ 0	$ 16,937
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 782	$ 30,582
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (29,800)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,464)
2nd Fiscal Year	(7,970)
3rd Fiscal Year	(4,804)
4th Fiscal Year	2,438
5th Fiscal Year	0
Thereafter	0
Total	$ (29,800)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2200: City of Wallowa

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00148818%
Employer's proportionate share at MD		0.00156476%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,110)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,560)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,011)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,031)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(832)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(57)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(889)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	151
Changes of assumptions	$	44	$	185
Net difference between projected and actual earnings on investments	$	0	$	424
Changes in proportionate share	$	27	$	116
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	71	$	876
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(805)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(378)
2nd Fiscal Year		(296)
3rd Fiscal Year		(268)
4th Fiscal Year		136
5th Fiscal Year		0
Thereafter		0
Total	$	(805)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2201: City of Coburg

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00527308%
Employer's proportionate share at MD		0.00707009%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,108)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,123)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,642)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,248)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,761)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(676)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,437)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 681
Changes of assumptions	$ 197	$ 837
Net difference between projected and actual earnings on investments	$ 0	$ 1,916
Changes in proportionate share	$ 799	$ 2,737
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 996	$ 6,171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,175)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,502)
2nd Fiscal Year	(2,078)
3rd Fiscal Year	(1,209)
4th Fiscal Year	614
5th Fiscal Year	0
Thereafter	0
Total	$ (5,175)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2202: City of Dallas

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03464990%
Employer's proportionate share at MD		0.04034980%
Employer's proportionate share of system NOL/(A) at prior MD	$	(118,988)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(143,377)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(129,223)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(155,510)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,467)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,160
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,307)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,885
Changes of assumptions	$ 1,123	$ 4,779
Net difference between projected and actual earnings on investments	$ 0	$ 10,934
Changes in proportionate share	$ 4,082	$ 8,683
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,205	$ 28,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,076)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,128)
2nd Fiscal Year	(9,552)
3rd Fiscal Year	(6,900)
4th Fiscal Year	3,502
5th Fiscal Year	0
Thereafter	0
Total	$ (23,076)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2203: City of Rockaway Beach

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00591390%
Employer's proportionate share at MD		0.00394830%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,308)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,030)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,645)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,217)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,101)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,724
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,623**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 380
Changes of assumptions	$ 110	$ 468
Net difference between projected and actual earnings on investments	$ 0	$ 1,070
Changes in proportionate share	$ 3,479	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,589	$ 1,918
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,671

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,656
2nd Fiscal Year	348
3rd Fiscal Year	(675)
4th Fiscal Year	343
5th Fiscal Year	0
Thereafter	0
Total	$ 1,671

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2204: City of Burns

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00278502%
Employer's proportionate share at MD		0.00222613%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,564)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,910)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,129)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,580)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,184)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,892
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,708**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 214
Changes of assumptions	$ 62	$ 264
Net difference between projected and actual earnings on investments	$ 0	$ 603
Changes in proportionate share	$ 1,349	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,411	$ 1,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 330

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 601
2nd Fiscal Year	(84)
3rd Fiscal Year	(381)
4th Fiscal Year	193
5th Fiscal Year	0
Thereafter	0
Total	$ 330

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2205: City of Elgin

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00034289%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,218)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,098)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,322)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(182)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,676
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,494**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 33
Changes of assumptions	$ 10	$ 41
Net difference between projected and actual earnings on investments	$ 0	$ 93
Changes in proportionate share	$ 1,980	$ 522
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,990	$ 689
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,301

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,560
2nd Fiscal Year	(231)
3rd Fiscal Year	(59)
4th Fiscal Year	30
5th Fiscal Year	0
Thereafter	0
Total	$ 1,301

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2206: City of Weston

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00087536%
Employer's proportionate share at MD		0.00083831%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,006)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,979)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,685)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,231)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(446)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	486
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**40**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 81
Changes of assumptions	$ 23	$ 99
Net difference between projected and actual earnings on investments	$ 0	$ 227
Changes in proportionate share	$ 233	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 256	$ 407
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (151)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 40
2nd Fiscal Year	(120)
3rd Fiscal Year	(143)
4th Fiscal Year	73
5th Fiscal Year	0
Thereafter	0
Total	$ (151)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2207: City of Mill City

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00160257%
Employer's proportionate share at MD		0.00149765%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,503)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,322)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,796)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,772)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(797)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	479
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(318)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 144
Changes of assumptions	$ 42	$ 177
Net difference between projected and actual earnings on investments	$ 0	$ 406
Changes in proportionate share	$ 277	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 319	$ 727
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (408)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (90)
2nd Fiscal Year	(193)
3rd Fiscal Year	(256)
4th Fiscal Year	130
5th Fiscal Year	0
Thereafter	0
Total	$ (408)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2208: City of Fairview

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01451597%
Employer's proportionate share at MD		0.00815164%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,848)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,966)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,106)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,417)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,337)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,376
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,039**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 785
Changes of assumptions	$ 227	$ 966
Net difference between projected and actual earnings on investments	$ 0	$ 2,209
Changes in proportionate share	$ 9,695	$ 2,416
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,922	$ 6,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,546

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,346
2nd Fiscal Year	1,887
3rd Fiscal Year	(1,394)
4th Fiscal Year	707
5th Fiscal Year	0
Thereafter	0
Total	$ 3,546

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2209: City of Monroe

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00167377%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,947)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,360)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,451)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(890)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(873)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,763)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 161
Changes of assumptions	$ 47	$ 198
Net difference between projected and actual earnings on investments	$ 0	$ 454
Changes in proportionate share	$ 364	$ 2,550
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 411	$ 3,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,952)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,685)
2nd Fiscal Year	(1,126)
3rd Fiscal Year	(286)
4th Fiscal Year	145
5th Fiscal Year	0
Thereafter	0
Total	$ (2,952)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2210: City of Helix

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00067032%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,382)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,147)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,583)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(357)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(351)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(708)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 65
Changes of assumptions	$ 19	$ 79
Net difference between projected and actual earnings on investments	$ 0	$ 182
Changes in proportionate share	$ 401	$ 1,021
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 420	$ 1,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (927)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (420)
2nd Fiscal Year	(451)
3rd Fiscal Year	(115)
4th Fiscal Year	58
5th Fiscal Year	0
Thereafter	0
Total	$ (927)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2211: City of Jefferson

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00412944%
Employer's proportionate share at MD		0.00422204%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,181)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,002)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,521)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,272)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,246)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(697)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,943)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 407
Changes of assumptions	$ 117	$ 500
Net difference between projected and actual earnings on investments	$ 0	$ 1,144
Changes in proportionate share	$ 0	$ 688
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 117	$ 2,739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,622)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,522)
2nd Fiscal Year	(744)
3rd Fiscal Year	(722)
4th Fiscal Year	366
5th Fiscal Year	0
Thereafter	0
Total	$ (2,622)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2212: Town of Lakeview

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00914571%
Employer's proportionate share at MD		0.00658200%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,406)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,388)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,079)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,367)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,502)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,008
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,494)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 634
Changes of assumptions	$ 183	$ 780
Net difference between projected and actual earnings on investments	$ 0	$ 1,784
Changes in proportionate share	$ 3,905	$ 2,470
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,088	$ 5,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,580)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,240)
2nd Fiscal Year	215
3rd Fiscal Year	(1,126)
4th Fiscal Year	571
5th Fiscal Year	0
Thereafter	0
Total	$ (1,580)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2213: City of Stanfield

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00512527%
Employer's proportionate share at MD		0.00630378%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,600)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,400)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,188)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,295)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,354)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,384)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,738)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 607
Changes of assumptions	$ 175	$ 747
Net difference between projected and actual earnings on investments	$ 0	$ 1,708
Changes in proportionate share	$ 0	$ 2,126
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 175	$ 5,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,013)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,844)
2nd Fiscal Year	(1,638)
3rd Fiscal Year	(1,078)
4th Fiscal Year	547
5th Fiscal Year	0
Thereafter	0
Total	$ (5,013)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2214: City of Yamhill

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00405452%
Employer's proportionate share at MD		0.00360704%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,923)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,817)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,552)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,902)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,919)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	85
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,834)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 347
Changes of assumptions	$ 100	$ 427
Net difference between projected and actual earnings on investments	$ 0	$ 977
Changes in proportionate share	$ 682	$ 1,262
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 782	$ 3,013
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,231)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,561)
2nd Fiscal Year	(367)
3rd Fiscal Year	(617)
4th Fiscal Year	313
5th Fiscal Year	0
Thereafter	0
Total	$ (2,231)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2215: City of Powers

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	282
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**282**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	144	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	144	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	144

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	144
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	144

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2216: City of Brookings

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01029272%
Employer's proportionate share at MD		0.01211173%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,345)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,037)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(38,789)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,679)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,444)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,501
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,943)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,166
Changes of assumptions	$ 337	$ 1,435
Net difference between projected and actual earnings on investments	$ 0	$ 3,282
Changes in proportionate share	$ 0	$ 3,143
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 337	$ 9,026
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,689)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,747)
2nd Fiscal Year	(2,922)
3rd Fiscal Year	(2,071)
4th Fiscal Year	1,051
5th Fiscal Year	0
Thereafter	0
Total	$ (8,689)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2217: City of Sutherlin

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01751291%
Employer's proportionate share at MD		0.01986028%
Employer's proportionate share of system NOL/(A) at prior MD	$	(60,139)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(70,571)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(63,604)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(76,543)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,566)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	618
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,948)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,912
Changes of assumptions	$ 553	$ 2,352
Net difference between projected and actual earnings on investments	$ 0	$ 5,382
Changes in proportionate share	$ 0	$ 5,593
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 553	$ 15,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,686)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,546)
2nd Fiscal Year	(4,468)
3rd Fiscal Year	(3,396)
4th Fiscal Year	1,724
5th Fiscal Year	0
Thereafter	0
Total	$ (14,686)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2218: City of Prairie City

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00188165%
Employer's proportionate share at MD		0.00159201%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,462)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,657)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,099)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,136)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(847)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	272
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(575)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 153
Changes of assumptions	$ 44	$ 189
Net difference between projected and actual earnings on investments	$ 0	$ 431
Changes in proportionate share	$ 502	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 546	$ 773
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (227)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 22
2nd Fiscal Year	(115)
3rd Fiscal Year	(272)
4th Fiscal Year	138
5th Fiscal Year	0
Thereafter	0
Total	$ (227)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2219: City of Sheridan

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00710377%
Employer's proportionate share at MD		0.00726208%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,394)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,805)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,257)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,988)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,864)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	862
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,002)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 699
Changes of assumptions	$ 202	$ 860
Net difference between projected and actual earnings on investments	$ 0	$ 1,968
Changes in proportionate share	$ 317	$ 242
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 519	$ 3,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,250)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,360)
2nd Fiscal Year	(1,279)
3rd Fiscal Year	(1,242)
4th Fiscal Year	630
5th Fiscal Year	0
Thereafter	0
Total	$ (3,250)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2220: City of Garibaldi

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00201866%
Employer's proportionate share at MD		0.00075574%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,932)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,685)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,420)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,913)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(402)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,178
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,776**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 73
Changes of assumptions	$ 21	$ 90
Net difference between projected and actual earnings on investments	$ 0	$ 205
Changes in proportionate share	$ 1,924	$ 351
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,945	$ 719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,226

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 773
2nd Fiscal Year	517
3rd Fiscal Year	(129)
4th Fiscal Year	66
5th Fiscal Year	0
Thereafter	0
Total	$ 1,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2221: City of Sisters

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00373563%
Employer's proportionate share at MD		0.00452507%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,828)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,079)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,492)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,440)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,407)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,376
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,031)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 436
Changes of assumptions	$ 126	$ 536
Net difference between projected and actual earnings on investments	$ 0	$ 1,226
Changes in proportionate share	$ 40	$ 1,202
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 166	$ 3,400
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,234)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,706)
2nd Fiscal Year	(1,147)
3rd Fiscal Year	(774)
4th Fiscal Year	393
5th Fiscal Year	0
Thereafter	0
Total	$ (3,234)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2222: City of Jacksonville

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00688206%
Employer's proportionate share at MD		0.01302570%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,633)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,285)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(41,716)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,202)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,930)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,767)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,697)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,254
Changes of assumptions	$ 362	$ 1,543
Net difference between projected and actual earnings on investments	$ 0	$ 3,530
Changes in proportionate share	$ 734	$ 9,358
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,096	$ 15,685
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,589)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,224)
2nd Fiscal Year	(5,268)
3rd Fiscal Year	(2,227)
4th Fiscal Year	1,130
5th Fiscal Year	0
Thereafter	0
Total	$ (14,589)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2223: City of Cannon Beach

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01677726%
Employer's proportionate share at MD		0.01911187%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,613)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(67,911)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61,207)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(73,658)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,168)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,182)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,350)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,840
Changes of assumptions	$ 532	$ 2,264
Net difference between projected and actual earnings on investments	$ 0	$ 5,179
Changes in proportionate share	$ 0	$ 8,794
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 532	$ 18,077
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,545)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,598)
2nd Fiscal Year	(4,338)
3rd Fiscal Year	(3,268)
4th Fiscal Year	1,659
5th Fiscal Year	0
Thereafter	0
Total	$ (17,545)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2224: City of Falls City

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00028987%
Employer's proportionate share at MD		0.00095830%
Employer's proportionate share of system NOL/(A) at prior MD	$	(995)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,405)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,069)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,693)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(510)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	374
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(136)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 92
Changes of assumptions	$ 27	$ 114
Net difference between projected and actual earnings on investments	$ 0	$ 260
Changes in proportionate share	$ 652	$ 1,018
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 679	$ 1,484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (805)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (226)
2nd Fiscal Year	(498)
3rd Fiscal Year	(164)
4th Fiscal Year	83
5th Fiscal Year	0
Thereafter	0
Total	$ (805)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2225: City of Echo

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00138829%
Employer's proportionate share at MD		0.00130403%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,767)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,634)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,176)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,026)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(694)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	917
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**223**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 126
Changes of assumptions	$ 36	$ 154
Net difference between projected and actual earnings on investments	$ 0	$ 353
Changes in proportionate share	$ 1,331	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,367	$ 633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 734

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,017
2nd Fiscal Year	(173)
3rd Fiscal Year	(223)
4th Fiscal Year	113
5th Fiscal Year	0
Thereafter	0
Total	$ 734

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2226: City of Hines

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00005973%
Employer's proportionate share at MD		0.00128654%
Employer's proportionate share of system NOL/(A) at prior MD	$	(205)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,572)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,120)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,958)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(684)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	593
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(91)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 124
Changes of assumptions	$ 36	$ 152
Net difference between projected and actual earnings on investments	$ 0	$ 349
Changes in proportionate share	$ 699	$ 1,869
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 735	$ 2,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,759)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (816)
2nd Fiscal Year	(835)
3rd Fiscal Year	(220)
4th Fiscal Year	112
5th Fiscal Year	0
Thereafter	0
Total	$ (1,759)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2228: City of Turner

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00502505%
Employer's proportionate share at MD		0.00665399%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,256)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,644)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,310)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,645)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,540)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,014)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,554)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 641
Changes of assumptions	$ 185	$ 788
Net difference between projected and actual earnings on investments	$ 0	$ 1,803
Changes in proportionate share	$ 0	$ 2,788
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 185	$ 6,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,835)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,349)
2nd Fiscal Year	(1,926)
3rd Fiscal Year	(1,138)
4th Fiscal Year	577
5th Fiscal Year	0
Thereafter	0
Total	$ (5,835)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2229: City of John Day

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00281775%
Employer's proportionate share at MD		0.00280453%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,676)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,965)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,982)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,809)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,492)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,244
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**752**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 270
Changes of assumptions	$ 78	$ 332
Net difference between projected and actual earnings on investments	$ 0	$ 760
Changes in proportionate share	$ 709	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 787	$ 1,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (575)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 117
2nd Fiscal Year	(456)
3rd Fiscal Year	(480)
4th Fiscal Year	243
5th Fiscal Year	0
Thereafter	0
Total	$ (575)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2231: City of Banks

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00157322%
Employer's proportionate share at MD		0.00019971%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,402)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(710)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(640)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(770)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(106)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,550
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,444**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 19
Changes of assumptions	$ 6	$ 24
Net difference between projected and actual earnings on investments	$ 0	$ 54
Changes in proportionate share	$ 2,180	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,186	$ 97
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,089

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,440
2nd Fiscal Year	665
3rd Fiscal Year	(34)
4th Fiscal Year	17
5th Fiscal Year	0
Thereafter	0
Total	$ 2,089

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2232: City of Joseph

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	726
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**726**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	503	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	503	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	503

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	503
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	503

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2233: City of Lafayette

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00518466%
Employer's proportionate share at MD		0.00571766%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,804)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,317)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,311)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,036)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,042)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,253)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,295)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 551
Changes of assumptions	$ 159	$ 677
Net difference between projected and actual earnings on investments	$ 0	$ 1,549
Changes in proportionate share	$ 0	$ 1,886
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 159	$ 4,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,504)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,808)
2nd Fiscal Year	(1,214)
3rd Fiscal Year	(978)
4th Fiscal Year	496
5th Fiscal Year	0
Thereafter	0
Total	$ (4,504)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2234: City of Aumsville

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00754752%
Employer's proportionate share at MD		0.00858198%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,918)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,495)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,484)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,075)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,566)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(728)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,294)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 826
Changes of assumptions	$ 239	$ 1,016
Net difference between projected and actual earnings on investments	$ 0	$ 2,326
Changes in proportionate share	$ 0	$ 2,670
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 239	$ 6,838
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,599)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,935)
2nd Fiscal Year	(1,942)
3rd Fiscal Year	(1,468)
4th Fiscal Year	745
5th Fiscal Year	0
Thereafter	0
Total	$ (6,599)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2235: City of Amity

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00124217%
Employer's proportionate share at MD		0.00240063%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,266)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,530)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,688)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,252)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,277)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(779)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,056)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 231
Changes of assumptions	$ 67	$ 284
Net difference between projected and actual earnings on investments	$ 0	$ 651
Changes in proportionate share	$ 0	$ 1,976
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 67	$ 3,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,075)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,888)
2nd Fiscal Year	(985)
3rd Fiscal Year	(411)
4th Fiscal Year	208
5th Fiscal Year	0
Thereafter	0
Total	$ (3,075)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2236: City of Creswell

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01029441%
Employer's proportionate share at MD		0.00869342%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,351)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,891)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,841)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,505)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,625)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	739
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,886)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 837
Changes of assumptions	$ 242	$ 1,030
Net difference between projected and actual earnings on investments	$ 0	$ 2,356
Changes in proportionate share	$ 2,439	$ 811
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,681	$ 5,034
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,353)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (999)
2nd Fiscal Year	(621)
3rd Fiscal Year	(1,487)
4th Fiscal Year	754
5th Fiscal Year	0
Thereafter	0
Total	$ (2,353)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2237: City of Troutdale

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02854601%
Employer's proportionate share at MD		0.03499619%
Employer's proportionate share of system NOL/(A) at prior MD	$	(98,027)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(124,354)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(112,078)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(134,877)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,619)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,209)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,828)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,370
Changes of assumptions	$ 974	$ 4,145
Net difference between projected and actual earnings on investments	$ 0	$ 9,484
Changes in proportionate share	$ 0	$ 19,236
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 974	$ 36,235
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (35,261)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (23,264)
2nd Fiscal Year	(9,049)
3rd Fiscal Year	(5,985)
4th Fiscal Year	3,037
5th Fiscal Year	0
Thereafter	0
Total	$ (35,261)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2238: City of Warrenton

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01775284%
Employer's proportionate share at MD		0.02123387%
Employer's proportionate share of system NOL/(A) at prior MD	$	(60,963)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(75,451)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(68,003)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(81,836)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,297)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,528
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,769)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,045
Changes of assumptions	$ 591	$ 2,515
Net difference between projected and actual earnings on investments	$ 0	$ 5,754
Changes in proportionate share	$ 50	$ 5,303
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 641	$ 15,617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,976)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,917)
2nd Fiscal Year	(5,271)
3rd Fiscal Year	(3,631)
4th Fiscal Year	1,843
5th Fiscal Year	0
Thereafter	0
Total	$ (14,976)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2240: City of Wilsonville

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08068048%
Employer's proportionate share at MD		0.07022503%
Employer's proportionate share of system NOL/(A) at prior MD	$	(277,057)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(249,534)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(224,901)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(270,651)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(37,361)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	18,407
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,954)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,762
Changes of assumptions	$ 1,954	$ 8,318
Net difference between projected and actual earnings on investments	$ 0	$ 19,030
Changes in proportionate share	$ 19,315	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,269	$ 34,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,841)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (650)
2nd Fiscal Year	(6,277)
3rd Fiscal Year	(12,009)
4th Fiscal Year	6,095
5th Fiscal Year	0
Thereafter	0
Total	$ (12,841)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2241: City of Bay City

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00012013%
Employer's proportionate share at MD		0.00335486%
Employer's proportionate share of system NOL/(A) at prior MD	$	(413)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,921)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,744)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,930)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,785)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,310)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,095)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 323
Changes of assumptions	$ 93	$ 397
Net difference between projected and actual earnings on investments	$ 0	$ 909
Changes in proportionate share	$ 198	$ 4,928
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 291	$ 6,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,266)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,787)
2nd Fiscal Year	(2,196)
3rd Fiscal Year	(574)
4th Fiscal Year	291
5th Fiscal Year	0
Thereafter	0
Total	$ (6,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2242: City of Gaston

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	688
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**688**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	324	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	324	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	324

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	324
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	324

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2244: City of Lakeside

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00112339%
Employer's proportionate share at MD		0.00160055%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,858)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,687)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,126)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,169)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(852)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	347
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(505)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 154
Changes of assumptions	$ 45	$ 190
Net difference between projected and actual earnings on investments	$ 0	$ 434
Changes in proportionate share	$ 316	$ 727
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 361	$ 1,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,144)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (503)
2nd Fiscal Year	(506)
3rd Fiscal Year	(274)
4th Fiscal Year	139
5th Fiscal Year	0
Thereafter	0
Total	$ (1,144)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2245: City of Dundee

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00567701%
Employer's proportionate share at MD		0.00555333%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,495)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,733)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,785)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,403)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,954)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	449
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,505)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 535
Changes of assumptions	$ 155	$ 658
Net difference between projected and actual earnings on investments	$ 0	$ 1,505
Changes in proportionate share	$ 457	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 612	$ 2,698
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,086)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (764)
2nd Fiscal Year	(854)
3rd Fiscal Year	(950)
4th Fiscal Year	482
5th Fiscal Year	0
Thereafter	0
Total	$ (2,086)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2246: City of Merrill

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00115241%
Employer's proportionate share at MD		0.00023835%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,957)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(847)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(763)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(919)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(127)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,161
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,034**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23
Changes of assumptions	$ 7	$ 28
Net difference between projected and actual earnings on investments	$ 0	$ 65
Changes in proportionate share	$ 2,162	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,169	$ 116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,053

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,647
2nd Fiscal Year	426
3rd Fiscal Year	(41)
4th Fiscal Year	21
5th Fiscal Year	0
Thereafter	0
Total	$ 2,053

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2247: City of Malin

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00259672%
Employer's proportionate share at MD		0.00234083%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,917)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,318)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,497)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,022)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,245)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(941)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,186)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 225
Changes of assumptions	$ 65	$ 277
Net difference between projected and actual earnings on investments	$ 0	$ 634
Changes in proportionate share	$ 390	$ 848
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 455	$ 1,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,529)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,077)
2nd Fiscal Year	(256)
3rd Fiscal Year	(400)
4th Fiscal Year	203
5th Fiscal Year	0
Thereafter	0
Total	$ (1,529)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2248: City of Fossil

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	479
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**479**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	226	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	226	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	226

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	226
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2249: City of Phoenix

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00408726%
Employer's proportionate share at MD		0.00526413%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,036)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,705)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,859)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,288)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,801)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,175
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**374**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 507
Changes of assumptions	$ 146	$ 624
Net difference between projected and actual earnings on investments	$ 0	$ 1,427
Changes in proportionate share	$ 1,904	$ 1,793
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,050	$ 4,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,301)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (390)
2nd Fiscal Year	(1,466)
3rd Fiscal Year	(900)
4th Fiscal Year	457
5th Fiscal Year	0
Thereafter	0
Total	$ (2,301)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2250: City of Gold Beach

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00925505%
Employer's proportionate share at MD		0.01149592%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,782)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(40,849)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,817)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(44,306)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,116)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,297)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,413)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,107
Changes of assumptions	$ 320	$ 1,362
Net difference between projected and actual earnings on investments	$ 0	$ 3,115
Changes in proportionate share	$ 1,169	$ 3,413
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,489	$ 8,997
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,508)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,506)
2nd Fiscal Year	(3,034)
3rd Fiscal Year	(1,966)
4th Fiscal Year	998
5th Fiscal Year	0
Thereafter	0
Total	$ (7,508)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2251: City of Rogue River

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00544045%
Employer's proportionate share at MD		0.00616142%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,683)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,894)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,732)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,746)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,278)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(655)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,933)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 593
Changes of assumptions	$ 171	$ 730
Net difference between projected and actual earnings on investments	$ 0	$ 1,670
Changes in proportionate share	$ 0	$ 1,952
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 171	$ 4,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,774)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,871)
2nd Fiscal Year	(1,383)
3rd Fiscal Year	(1,054)
4th Fiscal Year	535
5th Fiscal Year	0
Thereafter	0
Total	$ (4,774)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2252: City of Dayton

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00304148%
Employer's proportionate share at MD		0.00357328%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,444)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,697)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,444)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,772)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,901)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(20)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,921)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 344
Changes of assumptions	$ 99	$ 423
Net difference between projected and actual earnings on investments	$ 0	$ 968
Changes in proportionate share	$ 460	$ 810
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 559	$ 2,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,986)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (826)
2nd Fiscal Year	(859)
3rd Fiscal Year	(611)
4th Fiscal Year	310
5th Fiscal Year	0
Thereafter	0
Total	$ (1,986)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2253: Town of Butte Falls

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00025666%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(912)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(822)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(989)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(137)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	191
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**54**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	25
Changes of assumptions	$	7	$	30
Net difference between projected and actual earnings on investments	$	0	$	70
Changes in proportionate share	$	0	$	391
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	7	$	516
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(509)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(314)
2nd Fiscal Year		(173)
3rd Fiscal Year		(44)
4th Fiscal Year		22
5th Fiscal Year		0
Thereafter		0
Total	$	(509)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2254: City of Shady Cove

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,242
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,242**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	324	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	324	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	324

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	324
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	324

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2255: Town of Canyon City

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00006833%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(243)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(219)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(263)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(36)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	647
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**611**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7
Changes of assumptions	$ 2	$ 8
Net difference between projected and actual earnings on investments	$ 0	$ 19
Changes in proportionate share	$ 182	$ 104
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 184	$ 138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 46

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 98
2nd Fiscal Year	(45)
3rd Fiscal Year	(12)
4th Fiscal Year	6
5th Fiscal Year	0
Thereafter	0
Total	$ 46

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2256: City of Jordan Valley

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00103599%
Employer's proportionate share at MD		0.00119014%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,558)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,229)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,812)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,587)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(633)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(472)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,105)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 115
Changes of assumptions	$ 33	$ 141
Net difference between projected and actual earnings on investments	$ 0	$ 323
Changes in proportionate share	$ 0	$ 563
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 33	$ 1,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,109)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (732)
2nd Fiscal Year	(275)
3rd Fiscal Year	(204)
4th Fiscal Year	103
5th Fiscal Year	0
Thereafter	0
Total	$ (1,109)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2257: City of Culver

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00153981%
Employer's proportionate share at MD		0.00218261%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,288)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,756)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,990)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,412)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,161)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(708)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,869)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 210
Changes of assumptions	$ 61	$ 259
Net difference between projected and actual earnings on investments	$ 0	$ 591
Changes in proportionate share	$ 0	$ 1,016
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 61	$ 2,076
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,015)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,145)
2nd Fiscal Year	(687)
3rd Fiscal Year	(373)
4th Fiscal Year	189
5th Fiscal Year	0
Thereafter	0
Total	$ (2,015)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2258: City of Adair Village

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00066869%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,376)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,142)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,577)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(356)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	292
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(64)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 64
Changes of assumptions	$ 19	$ 79
Net difference between projected and actual earnings on investments	$ 0	$ 181
Changes in proportionate share	$ 0	$ 1,018
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19	$ 1,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,323)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (819)
2nd Fiscal Year	(449)
3rd Fiscal Year	(114)
4th Fiscal Year	58
5th Fiscal Year	0
Thereafter	0
Total	$ (1,323)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2260: City of Riddle

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00295813%
Employer's proportionate share at MD		0.00289238%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,158)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,278)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,263)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,147)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,539)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(79)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,618)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 279
Changes of assumptions	$ 80	$ 343
Net difference between projected and actual earnings on investments	$ 0	$ 784
Changes in proportionate share	$ 100	$ 140
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 180	$ 1,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,366)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (677)
2nd Fiscal Year	(444)
3rd Fiscal Year	(495)
4th Fiscal Year	251
5th Fiscal Year	0
Thereafter	0
Total	$ (1,366)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2261: City of Waldport

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00779623%
Employer's proportionate share at MD		0.00819272%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,772)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,112)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,238)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,575)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,359)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,258)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,617)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 789
Changes of assumptions	$ 228	$ 970
Net difference between projected and actual earnings on investments	$ 0	$ 2,220
Changes in proportionate share	$ 0	$ 2,443
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 228	$ 6,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,194)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,952)
2nd Fiscal Year	(1,553)
3rd Fiscal Year	(1,401)
4th Fiscal Year	711
5th Fiscal Year	0
Thereafter	0
Total	$ (6,194)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2262: City of Dufur

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	832
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**832**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	647	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	647	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	647

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	647
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	647

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2263: City of La Grande

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01533801%
Employer's proportionate share at MD		0.01497727%
Employer's proportionate share of system NOL/(A) at prior MD	$	(52,671)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(53,220)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(47,966)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(57,723)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,968)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,905
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,063)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,442
Changes of assumptions	$ 417	$ 1,774
Net difference between projected and actual earnings on investments	$ 0	$ 4,059
Changes in proportionate share	$ 3,008	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,425	$ 7,275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,850)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (302)
2nd Fiscal Year	(2,287)
3rd Fiscal Year	(2,561)
4th Fiscal Year	1,300
5th Fiscal Year	0
Thereafter	0
Total	$ (3,850)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2264: City of Gervais

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00239121%
Employer's proportionate share at MD		0.00752484%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,211)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,738)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,099)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,001)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,003)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,755)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,758)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 725
Changes of assumptions	$ 209	$ 891
Net difference between projected and actual earnings on investments	$ 0	$ 2,039
Changes in proportionate share	$ 353	$ 7,820
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 562	$ 11,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,913)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,432)
2nd Fiscal Year	(3,847)
3rd Fiscal Year	(1,287)
4th Fiscal Year	653
5th Fiscal Year	0
Thereafter	0
Total	$ (10,913)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2265: City of Westfir

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00036729%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,305)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,176)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,416)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(195)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(28)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(223)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	35
Changes of assumptions	$	10	$	44
Net difference between projected and actual earnings on investments	$	0	$	100
Changes in proportionate share	$	152	$	559
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	162	$	738
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(576)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(298)
2nd Fiscal Year		(247)
3rd Fiscal Year		(63)
4th Fiscal Year		32
5th Fiscal Year		0
Thereafter		0
Total	$	(576)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2266: City of Irrigon

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00746991%
Employer's proportionate share at MD		0.00630459%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,652)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,402)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,191)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,298)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,354)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,205)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,559)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 607
Changes of assumptions	$ 175	$ 747
Net difference between projected and actual earnings on investments	$ 0	$ 1,708
Changes in proportionate share	$ 1,775	$ 2,400
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,950	$ 5,462
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,512)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,532)
2nd Fiscal Year	(449)
3rd Fiscal Year	(1,078)
4th Fiscal Year	547
5th Fiscal Year	0
Thereafter	0
Total	$ (3,512)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2267: City of Independence

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02436595%
Employer's proportionate share at MD		0.02018283%
Employer's proportionate share of system NOL/(A) at prior MD	$	(83,673)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(71,717)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64,637)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(77,786)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,738)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,919
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,819)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,943
Changes of assumptions	$ 562	$ 2,391
Net difference between projected and actual earnings on investments	$ 0	$ 5,469
Changes in proportionate share	$ 9,326	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,888	$ 9,803
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 85

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,989
2nd Fiscal Year	(1,205)
3rd Fiscal Year	(3,451)
4th Fiscal Year	1,752
5th Fiscal Year	0
Thereafter	0
Total	$ 85

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2268: City of Harrisburg

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00356319%
Employer's proportionate share at MD		0.00427858%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,236)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,203)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,702)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,490)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,276)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	508
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,768)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 412
Changes of assumptions	$ 119	$ 507
Net difference between projected and actual earnings on investments	$ 0	$ 1,159
Changes in proportionate share	$ 0	$ 2,191
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 119	$ 4,269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,150)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,720)
2nd Fiscal Year	(1,070)
3rd Fiscal Year	(732)
4th Fiscal Year	371
5th Fiscal Year	0
Thereafter	0
Total	$ (4,150)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2269: City of Durham

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	556
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**556**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	255	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	255	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	255

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	255
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	255

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2270: City of Lyons

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00068942%
Employer's proportionate share at MD		0.00088346%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,367)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,139)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,829)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,405)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(470)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(312)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(782)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 85
Changes of assumptions	$ 25	$ 105
Net difference between projected and actual earnings on investments	$ 0	$ 239
Changes in proportionate share	$ 0	$ 542
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25	$ 971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (946)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (628)
2nd Fiscal Year	(244)
3rd Fiscal Year	(151)
4th Fiscal Year	77
5th Fiscal Year	0
Thereafter	0
Total	$ (946)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2271: City of Columbia City

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00084398%
Employer's proportionate share at MD		0.00298350%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,898)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,601)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,555)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,499)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,587)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	277
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,310)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 287
Changes of assumptions	$ 83	$ 353
Net difference between projected and actual earnings on investments	$ 0	$ 808
Changes in proportionate share	$ 957	$ 3,259
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,040	$ 4,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,667)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,839)
2nd Fiscal Year	(1,578)
3rd Fiscal Year	(510)
4th Fiscal Year	259
5th Fiscal Year	0
Thereafter	0
Total	$ (3,667)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2272: City of Aurora

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,250
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,250**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	575	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	575	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	575

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	575
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	575

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2273: City of Silverton

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02774219%
Employer's proportionate share at MD		0.02438251%
Employer's proportionate share of system NOL/(A) at prior MD	$	(95,267)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(86,640)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(78,087)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(93,971)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,972)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	832
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,140)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,348
Changes of assumptions	$ 678	$ 2,888
Net difference between projected and actual earnings on investments	$ 0	$ 6,607
Changes in proportionate share	$ 5,118	$ 4,605
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,796	$ 16,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,652)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,282)
2nd Fiscal Year	(2,316)
3rd Fiscal Year	(4,170)
4th Fiscal Year	2,116
5th Fiscal Year	0
Thereafter	0
Total	$ (10,652)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2274: City of Gold Hill

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,077
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,077**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	670	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	670	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	670

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	670
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	670

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2275: City of Toledo

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00581368%
Employer's proportionate share at MD		0.03979541%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,964)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(141,407)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(127,448)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(153,374)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,172)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(25,559)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(46,731)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,832
Changes of assumptions	$ 1,107	$ 4,714
Net difference between projected and actual earnings on investments	$ 0	$ 10,784
Changes in proportionate share	$ 5,134	$ 51,764
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,241	$ 71,094
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (64,853)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,682)
2nd Fiscal Year	(23,819)
3rd Fiscal Year	(6,805)
4th Fiscal Year	3,454
5th Fiscal Year	0
Thereafter	0
Total	$ (64,853)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2276: City of Newport

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02102751%
Employer's proportionate share at MD		0.01890809%
Employer's proportionate share of system NOL/(A) at prior MD	$	(72,209)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(67,187)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(60,555)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(72,873)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,059)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,993
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,066)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,821
Changes of assumptions	$ 526	$ 2,240
Net difference between projected and actual earnings on investments	$ 0	$ 5,124
Changes in proportionate share	$ 4,284	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,810	$ 9,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,375)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (739)
2nd Fiscal Year	(2,042)
3rd Fiscal Year	(3,233)
4th Fiscal Year	1,641
5th Fiscal Year	0
Thereafter	0
Total	$ (4,375)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2278: City of Springfield

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.33703340%
Employer's proportionate share at MD		0.29657254%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,157,375)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,053,827)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(949,795)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,143,006)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(157,782)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,514)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(169,296)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 28,558
Changes of assumptions	$ 8,251	$ 35,127
Net difference between projected and actual earnings on investments	$ 0	$ 80,368
Changes in proportionate share	$ 61,634	$ 71,459
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 69,885	$ 215,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (145,627)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (92,268)
2nd Fiscal Year	(28,382)
3rd Fiscal Year	(50,716)
4th Fiscal Year	25,739
5th Fiscal Year	0
Thereafter	0
Total	$ (145,627)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2279: City of Keizer

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05218947%
Employer's proportionate share at MD		0.05089230%
Employer's proportionate share of system NOL/(A) at prior MD	$	(179,219)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(180,838)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(162,986)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(196,142)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,076)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,190
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,886)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,901
Changes of assumptions	$ 1,416	$ 6,028
Net difference between projected and actual earnings on investments	$ 0	$ 13,791
Changes in proportionate share	$ 1,976	$ 6,344
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,392	$ 31,064
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,672)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,649)
2nd Fiscal Year	(7,737)
3rd Fiscal Year	(8,703)
4th Fiscal Year	4,417
5th Fiscal Year	0
Thereafter	0
Total	$ (27,672)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2280: City of Winston

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00567465%
Employer's proportionate share at MD		0.00755534%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,487)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,847)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,197)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,119)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,020)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,047
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,973)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 728
Changes of assumptions	$ 210	$ 895
Net difference between projected and actual earnings on investments	$ 0	$ 2,047
Changes in proportionate share	$ 0	$ 2,978
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 210	$ 6,648
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,438)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,601)
2nd Fiscal Year	(2,200)
3rd Fiscal Year	(1,292)
4th Fiscal Year	656
5th Fiscal Year	0
Thereafter	0
Total	$ (6,438)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2281: City of Manzanita

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00215195%
Employer's proportionate share at MD		0.00268291%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,390)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,533)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,592)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,340)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,427)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,861
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**434**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 258
Changes of assumptions	$ 75	$ 318
Net difference between projected and actual earnings on investments	$ 0	$ 727
Changes in proportionate share	$ 1,149	$ 809
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,224	$ 2,112
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (888)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 50
2nd Fiscal Year	(713)
3rd Fiscal Year	(459)
4th Fiscal Year	233
5th Fiscal Year	0
Thereafter	0
Total	$ (888)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2282: City of Eagle Point

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00514619%
Employer's proportionate share at MD		0.00369978%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,672)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,147)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,849)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,259)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,968)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,214
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**246**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 356
Changes of assumptions	$ 103	$ 438
Net difference between projected and actual earnings on investments	$ 0	$ 1,003
Changes in proportionate share	$ 2,204	$ 414
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,307	$ 2,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 96

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 283
2nd Fiscal Year	125
3rd Fiscal Year	(633)
4th Fiscal Year	321
5th Fiscal Year	0
Thereafter	0
Total	$ 96

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2283: City of Maupin

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00071473%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,454)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,681
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,681**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 3,236	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,236	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,236

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,874
2nd Fiscal Year	362
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 3,236

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2284: City of Halsey

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00154352%
Employer's proportionate share at MD		0.00145982%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,300)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,187)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,675)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,626)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(777)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	447
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(330)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 141
Changes of assumptions	$ 41	$ 173
Net difference between projected and actual earnings on investments	$ 0	$ 396
Changes in proportionate share	$ 204	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 245	$ 710
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (465)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (143)
2nd Fiscal Year	(199)
3rd Fiscal Year	(250)
4th Fiscal Year	127
5th Fiscal Year	0
Thereafter	0
Total	$ (465)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2285: City of Veneta

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00755832%
Employer's proportionate share at MD		0.00840179%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,955)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,855)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,907)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,381)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,470)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(73)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,543)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 809
Changes of assumptions	$ 234	$ 995
Net difference between projected and actual earnings on investments	$ 0	$ 2,277
Changes in proportionate share	$ 0	$ 1,770
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 234	$ 5,851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,617)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,095)
2nd Fiscal Year	(1,815)
3rd Fiscal Year	(1,437)
4th Fiscal Year	729
5th Fiscal Year	0
Thereafter	0
Total	$ (5,617)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2286: City of Millersburg

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00172811%
Employer's proportionate share at MD		0.00284113%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,934)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,096)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,099)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,950)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,512)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(517)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,029)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 274
Changes of assumptions	$ 79	$ 337
Net difference between projected and actual earnings on investments	$ 0	$ 770
Changes in proportionate share	$ 206	$ 1,695
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 285	$ 3,076
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,791)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,517)
2nd Fiscal Year	(1,034)
3rd Fiscal Year	(486)
4th Fiscal Year	247
5th Fiscal Year	0
Thereafter	0
Total	$ (2,791)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2287: City of King City

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00466093%
Employer's proportionate share at MD		0.00346102%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,006)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,298)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,084)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,339)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,841)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	22
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,819)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 333
Changes of assumptions	$ 96	$ 410
Net difference between projected and actual earnings on investments	$ 0	$ 938
Changes in proportionate share	$ 1,828	$ 1,767
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,924	$ 3,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,524)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,271)
2nd Fiscal Year	39
3rd Fiscal Year	(592)
4th Fiscal Year	300
5th Fiscal Year	0
Thereafter	0
Total	$ (1,524)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2288: City of Tualatin

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06381987%
Employer's proportionate share at MD		0.07221159%
Employer's proportionate share of system NOL/(A) at prior MD	$	(219,158)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(256,593)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(231,263)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(278,307)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38,418)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,024
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(36,394)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,953
Changes of assumptions	$ 2,009	$ 8,553
Net difference between projected and actual earnings on investments	$ 0	$ 19,569
Changes in proportionate share	$ 0	$ 32,940
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,009	$ 68,015
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (66,006)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (43,751)
2nd Fiscal Year	(16,174)
3rd Fiscal Year	(12,349)
4th Fiscal Year	6,267
5th Fiscal Year	0
Thereafter	0
Total	$ (66,006)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2290: City of Molalla

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02755119%
Employer's proportionate share at MD		0.03562746%
Employer's proportionate share of system NOL/(A) at prior MD	$	(94,611)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(126,597)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(114,099)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(137,310)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,954)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,540)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(28,494)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,431
Changes of assumptions	$ 991	$ 4,220
Net difference between projected and actual earnings on investments	$ 0	$ 9,655
Changes in proportionate share	$ 0	$ 15,983
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 991	$ 33,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (32,298)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,318)
2nd Fiscal Year	(9,979)
3rd Fiscal Year	(6,093)
4th Fiscal Year	3,092
5th Fiscal Year	0
Thereafter	0
Total	$ (32,298)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2291: City of Florence

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02066542%
Employer's proportionate share at MD		0.02890270%
Employer's proportionate share of system NOL/(A) at prior MD	$	(70,965)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(102,701)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(92,563)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(111,393)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,377)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,082)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,459)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,783
Changes of assumptions	$ 804	$ 3,423
Net difference between projected and actual earnings on investments	$ 0	$ 7,832
Changes in proportionate share	$ 0	$ 14,862
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 804	$ 28,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,096)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,712)
2nd Fiscal Year	(8,950)
3rd Fiscal Year	(4,943)
4th Fiscal Year	2,508
5th Fiscal Year	0
Thereafter	0
Total	$ (28,096)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2292: City of North Bend

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04463081%
Employer's proportionate share at MD		0.03701284%
Employer's proportionate share of system NOL/(A) at prior MD	$	(153,262)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(131,520)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(118,536)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(142,649)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,691)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,271
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,420)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,564
Changes of assumptions	$ 1,030	$ 4,384
Net difference between projected and actual earnings on investments	$ 0	$ 10,030
Changes in proportionate share	$ 12,564	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,594	$ 17,978
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,384)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 970
2nd Fiscal Year	(2,237)
3rd Fiscal Year	(6,329)
4th Fiscal Year	3,212
5th Fiscal Year	0
Thereafter	0
Total	$ (4,384)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2293: City of Lowell

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,127
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,127**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2294: City of Depoe Bay

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00202169%
Employer's proportionate share at MD		0.00178603%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,942)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,346)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,720)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,883)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(950)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,376
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,426**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 172
Changes of assumptions	$ 50	$ 212
Net difference between projected and actual earnings on investments	$ 0	$ 484
Changes in proportionate share	$ 829	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 879	$ 868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 336
2nd Fiscal Year	(175)
3rd Fiscal Year	(305)
4th Fiscal Year	155
5th Fiscal Year	0
Thereafter	0
Total	$ 11

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2295: City of Tigard

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05494952%
Employer's proportionate share at MD		0.04803897%
Employer's proportionate share of system NOL/(A) at prior MD	$	(188,697)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(170,699)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(153,848)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(185,145)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(25,558)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,864
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,694)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,626
Changes of assumptions	$ 1,337	$ 5,690
Net difference between projected and actual earnings on investments	$ 0	$ 13,018
Changes in proportionate share	$ 10,527	$ 10,329
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,864	$ 33,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,799)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,337)
2nd Fiscal Year	(4,416)
3rd Fiscal Year	(8,215)
4th Fiscal Year	4,169
5th Fiscal Year	0
Thereafter	0
Total	$ (21,799)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2296: City of Happy Valley

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02846705%
Employer's proportionate share at MD		0.02812743%
Employer's proportionate share of system NOL/(A) at prior MD	$	(97,756)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(99,947)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(90,080)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(108,405)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,964)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,429
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,535)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,708
Changes of assumptions	$ 783	$ 3,332
Net difference between projected and actual earnings on investments	$ 0	$ 7,622
Changes in proportionate share	$ 517	$ 4,834
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,300	$ 18,496
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,196)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,360)
2nd Fiscal Year	(4,468)
3rd Fiscal Year	(4,810)
4th Fiscal Year	2,441
5th Fiscal Year	0
Thereafter	0
Total	$ (17,196)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2297: City of Rainier

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00921084%
Employer's proportionate share at MD		0.00760822%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,630)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,035)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,366)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,322)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	952
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,096)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 733
Changes of assumptions	$ 212	$ 901
Net difference between projected and actual earnings on investments	$ 0	$ 2,062
Changes in proportionate share	$ 2,441	$ 337
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,653	$ 4,033
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,380)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (298)
2nd Fiscal Year	(441)
3rd Fiscal Year	(1,301)
4th Fiscal Year	660
5th Fiscal Year	0
Thereafter	0
Total	$ (1,380)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2298: City of Lincoln City

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04571168%
Employer's proportionate share at MD		0.07819363%
Employer's proportionate share of system NOL/(A) at prior MD	$	(156,974)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(277,849)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(250,421)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(301,362)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(41,600)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,169)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(59,769)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,530
Changes of assumptions	$ 2,176	$ 9,262
Net difference between projected and actual earnings on investments	$ 0	$ 21,190
Changes in proportionate share	$ 5,221	$ 49,480
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,397	$ 87,462
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (80,065)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (44,086)
2nd Fiscal Year	(29,393)
3rd Fiscal Year	(13,372)
4th Fiscal Year	6,786
5th Fiscal Year	0
Thereafter	0
Total	$ (80,065)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2299: City of Dunes City

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00069106%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,456)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,213)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,663)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(368)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	52
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(316)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 67
Changes of assumptions	$ 19	$ 82
Net difference between projected and actual earnings on investments	$ 0	$ 187
Changes in proportionate share	$ 113	$ 1,053
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 132	$ 1,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,257)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (733)
2nd Fiscal Year	(465)
3rd Fiscal Year	(118)
4th Fiscal Year	60
5th Fiscal Year	0
Thereafter	0
Total	$ (1,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2300: City of Yachats

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00326555%
Employer's proportionate share at MD		0.00179417%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,214)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,375)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,746)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,915)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(955)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,999
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,044**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 173
Changes of assumptions	$ 50	$ 213
Net difference between projected and actual earnings on investments	$ 0	$ 486
Changes in proportionate share	$ 2,241	$ 389
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,291	$ 1,261
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,030

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 731
2nd Fiscal Year	451
3rd Fiscal Year	(307)
4th Fiscal Year	156
5th Fiscal Year	0
Thereafter	0
Total	$ 1,030

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2301: City of Moro

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	478
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**478**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	222	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	222	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	222

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	222
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	222

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2302: City of Mt. Vernon

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00151382%
Employer's proportionate share at MD		0.00151798%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,198)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,394)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,861)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,850)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(808)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(172)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(980)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 146
Changes of assumptions	$ 42	$ 180
Net difference between projected and actual earnings on investments	$ 0	$ 411
Changes in proportionate share	$ 0	$ 279
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 42	$ 1,016
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (974)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (594)
2nd Fiscal Year	(252)
3rd Fiscal Year	(260)
4th Fiscal Year	132
5th Fiscal Year	0
Thereafter	0
Total	$ (974)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2303: City of Woodburn

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07087099%
Employer's proportionate share at MD		0.06072178%
Employer's proportionate share of system NOL/(A) at prior MD	$	(243,371)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(215,766)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(194,466)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(234,025)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(32,305)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,604
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(21,701)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,847
Changes of assumptions	$ 1,689	$ 7,192
Net difference between projected and actual earnings on investments	$ 0	$ 16,455
Changes in proportionate share	$ 15,460	$ 10,302
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,149	$ 39,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,647)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,668)
2nd Fiscal Year	(4,864)
3rd Fiscal Year	(10,384)
4th Fiscal Year	5,270
5th Fiscal Year	0
Thereafter	0
Total	$ (22,647)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2304: City of Gladstone

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02789945%
Employer's proportionate share at MD		0.02984025%
Employer's proportionate share of system NOL/(A) at prior MD	$	(95,807)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(106,033)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(95,566)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(115,006)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,876)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	667
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,209)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,873
Changes of assumptions	$ 830	$ 3,534
Net difference between projected and actual earnings on investments	$ 0	$ 8,086
Changes in proportionate share	$ 959	$ 2,957
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,789	$ 17,450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,661)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,240)
2nd Fiscal Year	(5,909)
3rd Fiscal Year	(5,103)
4th Fiscal Year	2,590
5th Fiscal Year	0
Thereafter	0
Total	$ (15,661)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2305: City of Elkton

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00115950%
Employer's proportionate share at MD		0.00103802%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,982)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,688)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,324)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,001)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(552)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(381)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(933)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	100
Changes of assumptions	$	29	$	123
Net difference between projected and actual earnings on investments	$	0	$	281
Changes in proportionate share	$	185	$	304
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	214	$	808
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(594)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(398)
2nd Fiscal Year		(109)
3rd Fiscal Year		(178)
4th Fiscal Year		90
5th Fiscal Year		0
Thereafter		0
Total	$	(594)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2306: City of Imbler

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	75
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**75**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	55	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	55	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	55

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	55
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	55

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2307: City of Yoncalla

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00119830%
Employer's proportionate share at MD		0.00067439%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,115)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,396)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,160)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,599)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(359)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	775
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**416**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 65
Changes of assumptions	$ 19	$ 80
Net difference between projected and actual earnings on investments	$ 0	$ 183
Changes in proportionate share	$ 879	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 898	$ 328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 570

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 472
2nd Fiscal Year	155
3rd Fiscal Year	(115)
4th Fiscal Year	59
5th Fiscal Year	0
Thereafter	0
Total	$ 570

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2308: City of North Powder

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00037014%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,315)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,185)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,427)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(197)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(75)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(272)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 36
Changes of assumptions	$ 10	$ 44
Net difference between projected and actual earnings on investments	$ 0	$ 100
Changes in proportionate share	$ 142	$ 564
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 152	$ 744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (592)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (311)
2nd Fiscal Year	(249)
3rd Fiscal Year	(63)
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ (592)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2309: City of Gearhart

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00959621%
Employer's proportionate share at MD		0.00756999%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,953)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,899)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,243)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,175)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,027)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,723
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,304)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 729
Changes of assumptions	$ 211	$ 897
Net difference between projected and actual earnings on investments	$ 0	$ 2,051
Changes in proportionate share	$ 6,465	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,676	$ 3,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,999

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,857
2nd Fiscal Year	(221)
3rd Fiscal Year	(1,295)
4th Fiscal Year	657
5th Fiscal Year	0
Thereafter	0
Total	$ 2,999

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2501: Port of The Dalles

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00280189%
Employer's proportionate share at MD		0.00269755%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,622)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,585)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,639)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,396)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,435)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(512)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,947)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 260
Changes of assumptions	$ 75	$ 320
Net difference between projected and actual earnings on investments	$ 0	$ 731
Changes in proportionate share	$ 159	$ 264
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 234	$ 1,575
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,341)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (721)
2nd Fiscal Year	(392)
3rd Fiscal Year	(461)
4th Fiscal Year	234
5th Fiscal Year	0
Thereafter	0
Total	$ (1,341)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2507: Port of Astoria

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00517555%
Employer's proportionate share at MD		0.00492653%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,773)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,506)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,778)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,987)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,621)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,950
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,329**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 474
Changes of assumptions	$ 137	$ 584
Net difference between projected and actual earnings on investments	$ 0	$ 1,335
Changes in proportionate share	$ 2,462	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,599	$ 2,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 206

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,308
2nd Fiscal Year	(687)
3rd Fiscal Year	(842)
4th Fiscal Year	428
5th Fiscal Year	0
Thereafter	0
Total	$ 206

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2508: Multnomah Drainage

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00964076%
Employer's proportionate share at MD		0.02096257%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,106)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(74,487)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(67,134)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(80,791)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,152)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,881)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,033)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,019
Changes of assumptions	$ 583	$ 2,483
Net difference between projected and actual earnings on investments	$ 0	$ 5,681
Changes in proportionate share	$ 3,245	$ 17,246
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,828	$ 27,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,601)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,628)
2nd Fiscal Year	(9,206)
3rd Fiscal Year	(3,585)
4th Fiscal Year	1,819
5th Fiscal Year	0
Thereafter	0
Total	$ (23,601)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2510: Horsefly Irrigation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	402
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**402**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 172	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 172	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 172

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 172
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 172

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2511: Grants Pass Irrigation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00298838%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,619)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,571)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,517)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,590)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(511)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,101)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 288
Changes of assumptions	$ 83	$ 354
Net difference between projected and actual earnings on investments	$ 0	$ 810
Changes in proportionate share	$ 688	$ 4,552
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 771	$ 6,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,233)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,971)
2nd Fiscal Year	(2,010)
3rd Fiscal Year	(511)
4th Fiscal Year	259
5th Fiscal Year	0
Thereafter	0
Total	$ (5,233)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2512: Port of Portland

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.51701986%
Employer's proportionate share at MD		0.60619926%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,775,449)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,154,039)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,941,396)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,336,324)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(322,508)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,739
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(315,769)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 58,373
Changes of assumptions	$ 16,866	$ 71,800
Net difference between projected and actual earnings on investments	$ 0	$ 164,273
Changes in proportionate share	$ 31,047	$ 135,848
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,913	$ 430,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (382,381)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (186,041)
2nd Fiscal Year	(145,288)
3rd Fiscal Year	(103,664)
4th Fiscal Year	52,612
5th Fiscal Year	0
Thereafter	0
Total	$ (382,381)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2513: Port of Coos Bay

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00424215%
Employer's proportionate share at MD		0.01129254%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,568)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(40,126)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,165)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(43,522)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,008)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(733)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,741)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,087
Changes of assumptions	$ 314	$ 1,338
Net difference between projected and actual earnings on investments	$ 0	$ 3,060
Changes in proportionate share	$ 724	$ 10,739
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,038	$ 16,224
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,186)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,793)
2nd Fiscal Year	(5,442)
3rd Fiscal Year	(1,931)
4th Fiscal Year	980
5th Fiscal Year	0
Thereafter	0
Total	$ (15,186)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2515: Klamath County Fire District 1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03690984%
Employer's proportionate share at MD		0.02709552%
Employer's proportionate share of system NOL/(A) at prior MD	$	(126,749)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(96,280)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(86,775)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(104,428)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,415)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,766
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**351**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,609
Changes of assumptions	$ 754	$ 3,209
Net difference between projected and actual earnings on investments	$ 0	$ 7,343
Changes in proportionate share	$ 14,950	$ 2,820
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,704	$ 15,981
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (277)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,491
2nd Fiscal Year	514
3rd Fiscal Year	(4,634)
4th Fiscal Year	2,352
5th Fiscal Year	0
Thereafter	0
Total	$ (277)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2518: Clackamas County Housing Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03551682%
Employer's proportionate share at MD		0.02728262%
Employer's proportionate share of system NOL/(A) at prior MD	$	(121,965)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(96,945)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(87,375)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(105,149)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,515)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(495)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,010)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,627
Changes of assumptions	$ 759	$ 3,231
Net difference between projected and actual earnings on investments	$ 0	$ 7,393
Changes in proportionate share	$ 12,543	$ 5,563
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,302	$ 18,814
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,512)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,895)
2nd Fiscal Year	(320)
3rd Fiscal Year	(4,666)
4th Fiscal Year	2,368
5th Fiscal Year	0
Thereafter	0
Total	$ (5,512)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2519: Home Forward

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11964643%
Employer's proportionate share at MD		0.15691889%
Employer's proportionate share of system NOL/(A) at prior MD	$	(410,867)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(557,588)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(502,544)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(604,774)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(83,483)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(33,419)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(116,902)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,110
Changes of assumptions	$ 4,366	$ 18,586
Net difference between projected and actual earnings on investments	$ 0	$ 42,523
Changes in proportionate share	$ 0	$ 75,128
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,366	$ 151,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (146,981)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (88,954)
2nd Fiscal Year	(44,812)
3rd Fiscal Year	(26,834)
4th Fiscal Year	13,619
5th Fiscal Year	0
Thereafter	0
Total	$ (146,981)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2521: League of Oregon Cities

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00431875%
Employer's proportionate share at MD		0.01164804%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,831)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(41,390)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,304)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(44,892)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,197)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,879
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,318)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,122
Changes of assumptions	$ 324	$ 1,380
Net difference between projected and actual earnings on investments	$ 0	$ 3,156
Changes in proportionate share	$ 6,474	$ 11,165
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,798	$ 16,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,025)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,400)
2nd Fiscal Year	(5,644)
3rd Fiscal Year	(1,992)
4th Fiscal Year	1,011
5th Fiscal Year	0
Thereafter	0
Total	$ (10,025)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2522: Lane Council of Governments

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06498476%
Employer's proportionate share at MD		0.05021507%
Employer's proportionate share of system NOL/(A) at prior MD	$	(223,158)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(178,432)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(160,817)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(193,532)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(26,715)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	30,403
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,688**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,835
Changes of assumptions	$ 1,397	$ 5,948
Net difference between projected and actual earnings on investments	$ 0	$ 13,608
Changes in proportionate share	$ 22,499	$ 8,149
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,896	$ 32,540
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,644)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,631)
2nd Fiscal Year	(784)
3rd Fiscal Year	(8,587)
4th Fiscal Year	4,358
5th Fiscal Year	0
Thereafter	0
Total	$ (8,644)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2526: Clatskanie PUD

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01170025%
Employer's proportionate share at MD		0.01968497%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,179)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(69,948)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(63,043)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(75,867)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,473)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	113
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,360)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,896
Changes of assumptions	$ 548	$ 2,332
Net difference between projected and actual earnings on investments	$ 0	$ 5,334
Changes in proportionate share	$ 0	$ 15,404
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 548	$ 24,966
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,418)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,458)
2nd Fiscal Year	(7,302)
3rd Fiscal Year	(3,366)
4th Fiscal Year	1,708
5th Fiscal Year	0
Thereafter	0
Total	$ (24,418)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2527: Deschutes Valley Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01923292%
Employer's proportionate share at MD		0.01903662%
Employer's proportionate share of system NOL/(A) at prior MD	$	(66,046)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(67,644)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(60,966)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(73,368)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,128)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,991)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,119)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,833
Changes of assumptions	$ 530	$ 2,255
Net difference between projected and actual earnings on investments	$ 0	$ 5,159
Changes in proportionate share	$ 299	$ 1,597
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 829	$ 10,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,015)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,371)
2nd Fiscal Year	(3,041)
3rd Fiscal Year	(3,255)
4th Fiscal Year	1,652
5th Fiscal Year	0
Thereafter	0
Total	$ (10,015)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2528: Columbia River Fire & Rescue

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04576163%
Employer's proportionate share at MD		0.03667728%
Employer's proportionate share of system NOL/(A) at prior MD	$	(157,146)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(130,327)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(117,462)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(141,356)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,513)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,498
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,015)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,532
Changes of assumptions	$ 1,020	$ 4,344
Net difference between projected and actual earnings on investments	$ 0	$ 9,939
Changes in proportionate share	$ 13,838	$ 3,947
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,858	$ 21,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,904)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,376)
2nd Fiscal Year	(1,439)
3rd Fiscal Year	(6,272)
4th Fiscal Year	3,183
5th Fiscal Year	0
Thereafter	0
Total	$ (6,904)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2529: East Fork Irrigation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00395632%
Employer's proportionate share at MD		0.00253363%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,586)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,003)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,114)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,765)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,348)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	412
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(936)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 244
Changes of assumptions	$ 70	$ 300
Net difference between projected and actual earnings on investments	$ 0	$ 687
Changes in proportionate share	$ 2,167	$ 713
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,237	$ 1,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 293

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 203
2nd Fiscal Year	304
3rd Fiscal Year	(433)
4th Fiscal Year	220
5th Fiscal Year	0
Thereafter	0
Total	$ 293

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2531: Oregon School Boards Association

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02457315%
Employer's proportionate share at MD		0.02019422%
Employer's proportionate share of system NOL/(A) at prior MD	$	(84,384)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(71,757)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64,673)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(77,830)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,744)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,774
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**30**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,945
Changes of assumptions	$ 562	$ 2,392
Net difference between projected and actual earnings on investments	$ 0	$ 5,472
Changes in proportionate share	$ 9,766	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,328	$ 9,809
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 519

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,328
2nd Fiscal Year	(1,108)
3rd Fiscal Year	(3,453)
4th Fiscal Year	1,753
5th Fiscal Year	0
Thereafter	0
Total	$ 519

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2533: Owyhee Irrigation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00569287%
Employer's proportionate share at MD		0.00555943%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,549)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,755)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,804)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,426)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,958)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,328
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**370**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 535
Changes of assumptions	$ 155	$ 658
Net difference between projected and actual earnings on investments	$ 0	$ 1,507
Changes in proportionate share	$ 203	$ 1,100
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 358	$ 3,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,442)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,124)
2nd Fiscal Year	(850)
3rd Fiscal Year	(951)
4th Fiscal Year	482
5th Fiscal Year	0
Thereafter	0
Total	$ (3,442)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2536: Valley View Cemetery

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00021428%
Employer's proportionate share at MD		0.00019809%
Employer's proportionate share of system NOL/(A) at prior MD	$	(736)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(704)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(634)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(763)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(105)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	166
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**61**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	19
Changes of assumptions	$	6	$	23
Net difference between projected and actual earnings on investments	$	0	$	54
Changes in proportionate share	$	87	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	93	$	96
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(3)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	37
2nd Fiscal Year		(24)
3rd Fiscal Year		(34)
4th Fiscal Year		17
5th Fiscal Year		0
Thereafter		0
Total	$	(3)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2538: Clackamas Vector Control

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,460
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,460**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	693	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	693	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	693

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	693
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	693

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2540: West Extension Irrigation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00097221%
Employer's proportionate share at MD		0.00390722%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,339)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,884)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,513)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,059)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,079)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,193)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,272)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 376
Changes of assumptions	$ 109	$ 463
Net difference between projected and actual earnings on investments	$ 0	$ 1,059
Changes in proportionate share	$ 704	$ 4,471
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 813	$ 6,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,556)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,091)
2nd Fiscal Year	(2,136)
3rd Fiscal Year	(668)
4th Fiscal Year	339
5th Fiscal Year	0
Thereafter	0
Total	$ (5,556)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2541: Jackson County Vector Control District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,327
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,327**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	932	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	932	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	932

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	932
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	932

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2542: Rainbow Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00357028%
Employer's proportionate share at MD		0.00343051%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,260)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,190)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,986)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,221)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,825)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,647
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(178)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 330
Changes of assumptions	$ 95	$ 406
Net difference between projected and actual earnings on investments	$ 0	$ 930
Changes in proportionate share	$ 1,149	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,244	$ 1,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (422)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 363
2nd Fiscal Year	(496)
3rd Fiscal Year	(587)
4th Fiscal Year	298
5th Fiscal Year	0
Thereafter	0
Total	$ (422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2545: Council of Governments

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03048874%
Employer's proportionate share at MD		0.01965976%
Employer's proportionate share of system NOL/(A) at prior MD	$	(104,699)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(69,858)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(62,962)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(75,770)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,459)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	30,971
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**20,512**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,893
Changes of assumptions	$ 547	$ 2,329
Net difference between projected and actual earnings on investments	$ 0	$ 5,328
Changes in proportionate share	$ 23,374	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,921	$ 9,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,371

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,773
2nd Fiscal Year	2,255
3rd Fiscal Year	(3,362)
4th Fiscal Year	1,706
5th Fiscal Year	0
Thereafter	0
Total	$ 14,371

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2549: Rogue River Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01404185%
Employer's proportionate share at MD		0.01244852%
Employer's proportionate share of system NOL/(A) at prior MD	$	(48,220)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(44,234)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(39,867)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,977)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,623)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(814)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,437)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,199
Changes of assumptions	$ 346	$ 1,474
Net difference between projected and actual earnings on investments	$ 0	$ 3,373
Changes in proportionate share	$ 2,428	$ 1,459
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,774	$ 7,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,731)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,439)
2nd Fiscal Year	(1,244)
3rd Fiscal Year	(2,129)
4th Fiscal Year	1,080
5th Fiscal Year	0
Thereafter	0
Total	$ (4,731)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2550: Nyssa Road Assessment District 2

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00162586%
Employer's proportionate share at MD		0.00151107%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,583)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,369)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,839)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,824)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(804)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	231
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(573)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 146
Changes of assumptions	$ 42	$ 179
Net difference between projected and actual earnings on investments	$ 0	$ 409
Changes in proportionate share	$ 175	$ 74
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 217	$ 808
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (591)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (273)
2nd Fiscal Year	(190)
3rd Fiscal Year	(258)
4th Fiscal Year	131
5th Fiscal Year	0
Thereafter	0
Total	$ (591)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2551: Sandy Fire Department

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01621675%
Employer's proportionate share at MD		0.01527461%
Employer's proportionate share of system NOL/(A) at prior MD	$	(55,688)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,276)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48,918)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(58,869)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,126)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,528)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,654)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,471
Changes of assumptions	$ 425	$ 1,809
Net difference between projected and actual earnings on investments	$ 0	$ 4,139
Changes in proportionate share	$ 1,435	$ 4,749
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,860	$ 12,168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,308)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,980)
2nd Fiscal Year	(2,042)
3rd Fiscal Year	(2,612)
4th Fiscal Year	1,326
5th Fiscal Year	0
Thereafter	0
Total	$ (10,308)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2552: Winston-Dillard Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00848025%
Employer's proportionate share at MD		0.00840626%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,121)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,870)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,922)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,398)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,472)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(687)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,159)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 809
Changes of assumptions	$ 234	$ 996
Net difference between projected and actual earnings on investments	$ 0	$ 2,278
Changes in proportionate share	$ 113	$ 502
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 347	$ 4,585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,238)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,182)
2nd Fiscal Year	(1,349)
3rd Fiscal Year	(1,438)
4th Fiscal Year	730
5th Fiscal Year	0
Thereafter	0
Total	$ (4,238)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2553: Tangent Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00001721%
Employer's proportionate share at MD		0.00137603%
Employer's proportionate share of system NOL/(A) at prior MD	$	(59)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,890)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,303)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(732)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(436)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,168)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 133
Changes of assumptions	$ 38	$ 163
Net difference between projected and actual earnings on investments	$ 0	$ 373
Changes in proportionate share	$ 510	$ 2,070
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 548	$ 2,739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,191)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,157)
2nd Fiscal Year	(917)
3rd Fiscal Year	(235)
4th Fiscal Year	119
5th Fiscal Year	0
Thereafter	0
Total	$ (2,191)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2555: Monroe Fire Department

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00169200%
Employer's proportionate share at MD		0.00142362%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,810)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,059)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,559)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,487)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(757)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(158)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(915)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 137
Changes of assumptions	$ 40	$ 169
Net difference between projected and actual earnings on investments	$ 0	$ 386
Changes in proportionate share	$ 409	$ 196
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 449	$ 888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (439)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (220)
2nd Fiscal Year	(99)
3rd Fiscal Year	(243)
4th Fiscal Year	124
5th Fiscal Year	0
Thereafter	0
Total	$ (439)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2556: Jackson County Fire District 5

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02533276%
Employer's proportionate share at MD		0.02626860%
Employer's proportionate share of system NOL/(A) at prior MD	$	(86,993)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(93,342)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(84,127)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(101,241)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,975)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,423)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,398)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,529
Changes of assumptions	$ 731	$ 3,111
Net difference between projected and actual earnings on investments	$ 0	$ 7,118
Changes in proportionate share	$ 0	$ 9,471
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 731	$ 22,229
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,498)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,478)
2nd Fiscal Year	(4,810)
3rd Fiscal Year	(4,492)
4th Fiscal Year	2,280
5th Fiscal Year	0
Thereafter	0
Total	$ (21,498)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2557: Estacada Fire Department

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00487325%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,316)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,607)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,782)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,593)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,225
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(368)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 469
Changes of assumptions	$ 136	$ 577
Net difference between projected and actual earnings on investments	$ 0	$ 1,321
Changes in proportionate share	$ 2,127	$ 7,423
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,263	$ 9,790
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,527)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,839)
2nd Fiscal Year	(3,278)
3rd Fiscal Year	(833)
4th Fiscal Year	423
5th Fiscal Year	0
Thereafter	0
Total	$ (7,527)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2559: Keizer Fire Department

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01292453%
Employer's proportionate share at MD		0.01365290%
Employer's proportionate share of system NOL/(A) at prior MD	$	(44,383)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(48,514)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(43,724)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(52,619)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,264)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,437
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**173**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,315
Changes of assumptions	$ 380	$ 1,617
Net difference between projected and actual earnings on investments	$ 0	$ 3,700
Changes in proportionate share	$ 2,766	$ 1,109
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,146	$ 7,741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,595)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (824)
2nd Fiscal Year	(2,621)
3rd Fiscal Year	(2,335)
4th Fiscal Year	1,185
5th Fiscal Year	0
Thereafter	0
Total	$ (4,595)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2561: Jefferson Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00282248%
Employer's proportionate share at MD		0.00734058%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,692)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,084)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,509)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,291)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,905)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,783)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,688)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 707
Changes of assumptions	$ 204	$ 869
Net difference between projected and actual earnings on investments	$ 0	$ 1,989
Changes in proportionate share	$ 992	$ 6,882
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,196	$ 10,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,251)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,128)
2nd Fiscal Year	(3,505)
3rd Fiscal Year	(1,255)
4th Fiscal Year	637
5th Fiscal Year	0
Thereafter	0
Total	$ (9,251)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2562: Wy'East Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00115713%
Employer's proportionate share at MD		0.00100426%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,974)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,568)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,216)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,870)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(534)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(527)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 97
Changes of assumptions	$ 28	$ 119
Net difference between projected and actual earnings on investments	$ 0	$ 272
Changes in proportionate share	$ 233	$ 384
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 261	$ 872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (611)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (439)
2nd Fiscal Year	(88)
3rd Fiscal Year	(172)
4th Fiscal Year	87
5th Fiscal Year	0
Thereafter	0
Total	$ (611)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2563: Central Oregon Irrigation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00925943%
Employer's proportionate share at MD		0.00811381%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,797)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,831)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,985)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,271)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,317)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,430
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,113**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 781
Changes of assumptions	$ 226	$ 961
Net difference between projected and actual earnings on investments	$ 0	$ 2,199
Changes in proportionate share	$ 13,156	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,382	$ 3,941
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,441

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,881
2nd Fiscal Year	(757)
3rd Fiscal Year	(1,388)
4th Fiscal Year	704
5th Fiscal Year	0
Thereafter	0
Total	$ 9,441

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2564: Illinois Valley Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00201495%
Employer's proportionate share at MD		0.00196093%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,919)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,968)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,280)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,558)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,043)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,719
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**676**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 189
Changes of assumptions	$ 55	$ 232
Net difference between projected and actual earnings on investments	$ 0	$ 531
Changes in proportionate share	$ 139	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 194	$ 952
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (758)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (298)
2nd Fiscal Year	(295)
3rd Fiscal Year	(335)
4th Fiscal Year	170
5th Fiscal Year	0
Thereafter	0
Total	$ (758)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2567: Charleston Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00351122%
Employer's proportionate share at MD		0.00230138%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,058)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,178)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,370)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,870)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,224)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(220)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,444)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 222
Changes of assumptions	$ 64	$ 273
Net difference between projected and actual earnings on investments	$ 0	$ 624
Changes in proportionate share	$ 1,843	$ 616
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,907	$ 1,735
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 172

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 133
2nd Fiscal Year	234
3rd Fiscal Year	(394)
4th Fiscal Year	200
5th Fiscal Year	0
Thereafter	0
Total	$ 172

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2568: Molalla Rural Fire Protection District 73

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02025879%
Employer's proportionate share at MD		0.01637771%
Employer's proportionate share of system NOL/(A) at prior MD	$	(69,569)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(58,196)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(52,451)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(63,121)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,713)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,154)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,867)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,577
Changes of assumptions	$ 456	$ 1,940
Net difference between projected and actual earnings on investments	$ 0	$ 4,438
Changes in proportionate share	$ 5,912	$ 5,764
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,368	$ 13,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,351)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,240)
2nd Fiscal Year	(732)
3rd Fiscal Year	(2,801)
4th Fiscal Year	1,421
5th Fiscal Year	0
Thereafter	0
Total	$ (7,351)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2569: Central Oregon Intergovernmental Council

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01635645%
Employer's proportionate share at MD		0.03966403%
Employer's proportionate share of system NOL/(A) at prior MD	$	(56,168)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(140,940)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(127,027)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(152,867)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,102)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,912)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(33,014)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,819
Changes of assumptions	$ 1,104	$ 4,698
Net difference between projected and actual earnings on investments	$ 0	$ 10,748
Changes in proportionate share	$ 0	$ 37,996
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,104	$ 57,261
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (56,157)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,440)
2nd Fiscal Year	(18,377)
3rd Fiscal Year	(6,783)
4th Fiscal Year	3,442
5th Fiscal Year	0
Thereafter	0
Total	$ (56,157)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2570: Port of St Helens

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00024242%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(861)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(776)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(934)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(129)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,381
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,252**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23
Changes of assumptions	$ 7	$ 29
Net difference between projected and actual earnings on investments	$ 0	$ 66
Changes in proportionate share	$ 2,628	$ 369
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,635	$ 487
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,148

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,331
2nd Fiscal Year	(163)
3rd Fiscal Year	(41)
4th Fiscal Year	21
5th Fiscal Year	0
Thereafter	0
Total	$ 2,148

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2571: Crystal Springs Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00312450%
Employer's proportionate share at MD		0.00296885%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,730)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,549)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,508)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,442)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,579)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	730
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(849)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 286
Changes of assumptions	$ 83	$ 352
Net difference between projected and actual earnings on investments	$ 0	$ 805
Changes in proportionate share	$ 238	$ 422
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 321	$ 1,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,544)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (884)
2nd Fiscal Year	(410)
3rd Fiscal Year	(508)
4th Fiscal Year	258
5th Fiscal Year	0
Thereafter	0
Total	$ (1,544)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2572: Local Government Personnel Institute

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	156
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**156**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2575: Jefferson County Rural Fire Protection District 1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00167378%
Employer's proportionate share at MD		0.00129142%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,748)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,589)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,136)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,977)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(687)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,467
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**780**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 124
Changes of assumptions	$ 36	$ 153
Net difference between projected and actual earnings on investments	$ 0	$ 350
Changes in proportionate share	$ 1,011	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,047	$ 627
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 420

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 546
2nd Fiscal Year	(18)
3rd Fiscal Year	(221)
4th Fiscal Year	112
5th Fiscal Year	0
Thereafter	0
Total	$ 420

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2576: Depoe Bay Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,198
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,198**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	3,084	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	3,084	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	3,084

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	3,084
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	3,084

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2579: La Pine Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02125360%
Employer's proportionate share at MD		0.02326802%
Employer's proportionate share of system NOL/(A) at prior MD	$	(72,985)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(82,679)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,517)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(89,676)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,379)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,841)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,220)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,241
Changes of assumptions	$ 647	$ 2,756
Net difference between projected and actual earnings on investments	$ 0	$ 6,305
Changes in proportionate share	$ 0	$ 3,659
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 647	$ 14,961
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,314)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,492)
2nd Fiscal Year	(4,862)
3rd Fiscal Year	(3,979)
4th Fiscal Year	2,019
5th Fiscal Year	0
Thereafter	0
Total	$ (14,314)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2580: Marion County Fire District 1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05118757%
Employer's proportionate share at MD		0.05893778%
Employer's proportionate share of system NOL/(A) at prior MD	$	(175,778)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(209,427)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(188,752)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(227,149)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(31,356)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,029)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(47,385)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	5,675
Changes of assumptions	$	1,640	$	6,981
Net difference between projected and actual earnings on investments	$	0	$	15,971
Changes in proportionate share	$	0	$	25,267
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,640	$	53,894
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(52,254)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(33,633)
2nd Fiscal Year		(13,658)
3rd Fiscal Year		(10,079)
4th Fiscal Year		5,115
5th Fiscal Year		0
Thereafter		0
Total	$	(52,254)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2581: Port of Umatilla

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00391111%
Employer's proportionate share at MD		0.00372012%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,431)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,219)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,914)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,338)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,979)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,307)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,286)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 358
Changes of assumptions	$ 104	$ 441
Net difference between projected and actual earnings on investments	$ 0	$ 1,008
Changes in proportionate share	$ 291	$ 845
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 395	$ 2,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,257)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,427)
2nd Fiscal Year	(517)
3rd Fiscal Year	(636)
4th Fiscal Year	323
5th Fiscal Year	0
Thereafter	0
Total	$ (2,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2582: Talent Irrigation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01221217%
Employer's proportionate share at MD		0.00677479%
Employer's proportionate share of system NOL/(A) at prior MD	$	(41,937)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,073)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,697)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,110)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,604)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,449
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,155)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 652
Changes of assumptions	$ 188	$ 802
Net difference between projected and actual earnings on investments	$ 0	$ 1,836
Changes in proportionate share	$ 8,282	$ 2,990
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,470	$ 6,280
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,190

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,118
2nd Fiscal Year	1,642
3rd Fiscal Year	(1,159)
4th Fiscal Year	588
5th Fiscal Year	0
Thereafter	0
Total	$ 2,190

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2585: Rogue River Valley Irrigation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00330976%
Employer's proportionate share at MD		0.00334265%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,366)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,878)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,705)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,883)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,778)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(374)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,152)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 322
Changes of assumptions	$ 93	$ 396
Net difference between projected and actual earnings on investments	$ 0	$ 906
Changes in proportionate share	$ 0	$ 604
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 93	$ 2,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,135)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,285)
2nd Fiscal Year	(568)
3rd Fiscal Year	(572)
4th Fiscal Year	290
5th Fiscal Year	0
Thereafter	0
Total	$ (2,135)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2587: Tualatin Valley Irrigation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00149898%
Employer's proportionate share at MD		0.00199022%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,148)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,072)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,374)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,670)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,059)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(135)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,194)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 192
Changes of assumptions	$ 55	$ 236
Net difference between projected and actual earnings on investments	$ 0	$ 539
Changes in proportionate share	$ 0	$ 1,233
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 55	$ 2,200
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,145)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,399)
2nd Fiscal Year	(577)
3rd Fiscal Year	(340)
4th Fiscal Year	173
5th Fiscal Year	0
Thereafter	0
Total	$ (2,145)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2588: Clatskanie Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00690501%
Employer's proportionate share at MD		0.00598570%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,712)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,269)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,170)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,069)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,184)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,136
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(48)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 576
Changes of assumptions	$ 167	$ 709
Net difference between projected and actual earnings on investments	$ 0	$ 1,622
Changes in proportionate share	$ 2,478	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,645	$ 2,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (262)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 763
2nd Fiscal Year	(521)
3rd Fiscal Year	(1,024)
4th Fiscal Year	519
5th Fiscal Year	0
Thereafter	0
Total	$ (262)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2589: West Slope Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00528084%
Employer's proportionate share at MD		0.00349274%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,134)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,411)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,186)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,461)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,858)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,104
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(754)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 336
Changes of assumptions	$ 97	$ 414
Net difference between projected and actual earnings on investments	$ 0	$ 946
Changes in proportionate share	$ 2,724	$ 1,661
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,821	$ 3,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (536)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (574)
2nd Fiscal Year	332
3rd Fiscal Year	(597)
4th Fiscal Year	303
5th Fiscal Year	0
Thereafter	0
Total	$ (536)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2590: Redmond Fire & Rescue

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07757218%
Employer's proportionate share at MD		0.05139830%
Employer's proportionate share of system NOL/(A) at prior MD	$	(266,383)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(182,636)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(164,607)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(198,092)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,345)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,795
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(24,550)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,949
Changes of assumptions	$ 1,430	$ 6,088
Net difference between projected and actual earnings on investments	$ 0	$ 13,928
Changes in proportionate share	$ 39,871	$ 22,797
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 41,301	$ 47,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,461)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,944)
2nd Fiscal Year	4,811
3rd Fiscal Year	(8,789)
4th Fiscal Year	4,461
5th Fiscal Year	0
Thereafter	0
Total	$ (6,461)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2592: Medford Irrigation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00221641%
Employer's proportionate share at MD		0.00288913%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,611)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,266)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,253)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,135)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,537)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,538)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 278
Changes of assumptions	$ 80	$ 342
Net difference between projected and actual earnings on investments	$ 0	$ 783
Changes in proportionate share	$ 0	$ 1,225
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 80	$ 2,628
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,548)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,487)
2nd Fiscal Year	(818)
3rd Fiscal Year	(494)
4th Fiscal Year	251
5th Fiscal Year	0
Thereafter	0
Total	$ (2,548)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2594: Metro

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.38279975%
Employer's proportionate share at MD		0.51125167%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,314,537)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,816,657)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,637,320)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,970,391)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(271,994)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,842)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(285,836)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 49,230
Changes of assumptions	$ 14,224	$ 60,555
Net difference between projected and actual earnings on investments	$ 0	$ 138,543
Changes in proportionate share	$ 0	$ 209,329
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,224	$ 457,657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (443,433)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (250,810)
2nd Fiscal Year	(149,566)
3rd Fiscal Year	(87,427)
4th Fiscal Year	44,371
5th Fiscal Year	0
Thereafter	0
Total	$ (443,433)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2595: Canby Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01241059%
Employer's proportionate share at MD		0.02055704%
Employer's proportionate share of system NOL/(A) at prior MD	$	(42,618)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(73,046)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(65,835)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(79,228)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,937)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,717)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,654)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,980
Changes of assumptions	$ 572	$ 2,435
Net difference between projected and actual earnings on investments	$ 0	$ 5,571
Changes in proportionate share	$ 1,383	$ 12,409
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,955	$ 22,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,440)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,181)
2nd Fiscal Year	(7,527)
3rd Fiscal Year	(3,515)
4th Fiscal Year	1,784
5th Fiscal Year	0
Thereafter	0
Total	$ (20,440)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2596: Bend Parks & Recreation

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04814946%
Employer's proportionate share at MD		0.04309576%
Employer's proportionate share of system NOL/(A) at prior MD	$	(165,346)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(153,134)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(138,017)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(166,093)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,928)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	25,248
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,320**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,150
Changes of assumptions	$ 1,199	$ 5,104
Net difference between projected and actual earnings on investments	$ 0	$ 11,678
Changes in proportionate share	$ 16,542	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,741	$ 20,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,191)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,981
2nd Fiscal Year	(4,544)
3rd Fiscal Year	(7,370)
4th Fiscal Year	3,740
5th Fiscal Year	0
Thereafter	0
Total	$ (3,191)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2597: Mapleton Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00132316%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,544)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	887
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**887**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 2,015	$ 368
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,015	$ 368
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,647

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 976
2nd Fiscal Year	671
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,647

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2598: Marion County Housing Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00327365%
Employer's proportionate share at MD		0.00279273%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,242)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,924)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,944)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,763)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,486)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,885
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,399**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 269
Changes of assumptions	$ 78	$ 331
Net difference between projected and actual earnings on investments	$ 0	$ 757
Changes in proportionate share	$ 1,764	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,842	$ 1,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 485

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 937
2nd Fiscal Year	(217)
3rd Fiscal Year	(478)
4th Fiscal Year	242
5th Fiscal Year	0
Thereafter	0
Total	$ 485

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2599: South Suburban Sanitary District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00529906%
Employer's proportionate share at MD		0.00380797%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,197)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,531)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,195)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,676)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,026)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,434
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**408**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 367
Changes of assumptions	$ 106	$ 451
Net difference between projected and actual earnings on investments	$ 0	$ 1,032
Changes in proportionate share	$ 2,271	$ 510
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,377	$ 2,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 209
2nd Fiscal Year	129
3rd Fiscal Year	(651)
4th Fiscal Year	330
5th Fiscal Year	0
Thereafter	0
Total	$ 17

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2600: Winston-Dillard Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00353248%
Employer's proportionate share at MD		0.00216878%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,131)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,706)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,946)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,359)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,154)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,280
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**126**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 209
Changes of assumptions	$ 60	$ 257
Net difference between projected and actual earnings on investments	$ 0	$ 588
Changes in proportionate share	$ 2,077	$ 583
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,137	$ 1,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 500

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 349
2nd Fiscal Year	334
3rd Fiscal Year	(371)
4th Fiscal Year	188
5th Fiscal Year	0
Thereafter	0
Total	$ 500

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2601: Baker Valley Irrigation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00116422%
Employer's proportionate share at MD		0.00097579%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,998)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,467)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,125)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,761)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(519)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(170)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(689)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 94
Changes of assumptions	$ 27	$ 116
Net difference between projected and actual earnings on investments	$ 0	$ 264
Changes in proportionate share	$ 287	$ 302
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 314	$ 776
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (462)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (314)
2nd Fiscal Year	(66)
3rd Fiscal Year	(167)
4th Fiscal Year	85
5th Fiscal Year	0
Thereafter	0
Total	$ (462)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2602: Aumsville Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00220620%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,839)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,066)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,503)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,174)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(854)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,028)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 212
Changes of assumptions	$ 61	$ 261
Net difference between projected and actual earnings on investments	$ 0	$ 598
Changes in proportionate share	$ 820	$ 3,361
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 881	$ 4,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,551)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,880)
2nd Fiscal Year	(1,485)
3rd Fiscal Year	(377)
4th Fiscal Year	191
5th Fiscal Year	0
Thereafter	0
Total	$ (3,551)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2603: Corbett Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00089159%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,168)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,855)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,436)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(474)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	382
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(92)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 86
Changes of assumptions	$ 25	$ 106
Net difference between projected and actual earnings on investments	$ 0	$ 242
Changes in proportionate share	$ 670	$ 1,358
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 695	$ 1,792
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,097)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (422)
2nd Fiscal Year	(599)
3rd Fiscal Year	(152)
4th Fiscal Year	77
5th Fiscal Year	0
Thereafter	0
Total	$ (1,097)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2604: Netarts-Oceanside Sanitary District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00394148%
Employer's proportionate share at MD		0.00373598%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,535)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,275)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,965)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,399)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,988)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	34
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,954)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 360
Changes of assumptions	$ 104	$ 443
Net difference between projected and actual earnings on investments	$ 0	$ 1,012
Changes in proportionate share	$ 313	$ 153
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 417	$ 1,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,551)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (724)
2nd Fiscal Year	(512)
3rd Fiscal Year	(639)
4th Fiscal Year	324
5th Fiscal Year	0
Thereafter	0
Total	$ (1,551)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2605: Scio Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00200921%
Employer's proportionate share at MD		0.00449456%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,900)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,971)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,394)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,322)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,391)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,010)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,401)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 433
Changes of assumptions	$ 125	$ 532
Net difference between projected and actual earnings on investments	$ 0	$ 1,218
Changes in proportionate share	$ 0	$ 3,906
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 125	$ 6,089
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,964)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,582)
2nd Fiscal Year	(2,003)
3rd Fiscal Year	(769)
4th Fiscal Year	390
5th Fiscal Year	0
Thereafter	0
Total	$ (5,964)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2606: West Valley Housing Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01155548%
Employer's proportionate share at MD		0.00781078%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,682)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,754)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,015)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,103)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,155)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,906
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,249)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 752
Changes of assumptions	$ 217	$ 925
Net difference between projected and actual earnings on investments	$ 0	$ 2,117
Changes in proportionate share	$ 6,051	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,268	$ 3,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,474

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,520
2nd Fiscal Year	612
3rd Fiscal Year	(1,336)
4th Fiscal Year	678
5th Fiscal Year	0
Thereafter	0
Total	$ 2,474

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2607: Hoodland Fire District 74

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00544619%
Employer's proportionate share at MD		0.00663772%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,702)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,586)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,258)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,582)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,531)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,287
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**756**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 639
Changes of assumptions	$ 185	$ 786
Net difference between projected and actual earnings on investments	$ 0	$ 1,799
Changes in proportionate share	$ 4,991	$ 1,816
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,176	$ 5,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 136

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,396
2nd Fiscal Year	(1,701)
3rd Fiscal Year	(1,135)
4th Fiscal Year	576
5th Fiscal Year	0
Thereafter	0
Total	$ 136

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2608: Gaston Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00024730%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(879)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(792)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(953)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(132)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	531
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**399**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24
Changes of assumptions	$ 7	$ 29
Net difference between projected and actual earnings on investments	$ 0	$ 67
Changes in proportionate share	$ 396	$ 377
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 403	$ 497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (94)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 93
2nd Fiscal Year	(167)
3rd Fiscal Year	(42)
4th Fiscal Year	21
5th Fiscal Year	0
Thereafter	0
Total	$ (94)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2610: Turner Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00051158%
Employer's proportionate share at MD		0.00384946%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,757)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,678)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,328)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,836)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(690)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,738)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 371
Changes of assumptions	$ 107	$ 456
Net difference between projected and actual earnings on investments	$ 0	$ 1,043
Changes in proportionate share	$ 1,482	$ 5,085
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,589	$ 6,955
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,366)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,711)
2nd Fiscal Year	(2,330)
3rd Fiscal Year	(658)
4th Fiscal Year	334
5th Fiscal Year	0
Thereafter	0
Total	$ (5,366)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2612: Community Services Consortium

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02595942%
Employer's proportionate share at MD		0.04401257%
Employer's proportionate share of system NOL/(A) at prior MD	$	(89,145)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(156,392)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(140,953)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(169,627)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,415)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,709)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(36,124)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,238
Changes of assumptions	$ 1,225	$ 5,213
Net difference between projected and actual earnings on investments	$ 0	$ 11,927
Changes in proportionate share	$ 0	$ 29,827
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,225	$ 51,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (49,980)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (29,846)
2nd Fiscal Year	(16,428)
3rd Fiscal Year	(7,526)
4th Fiscal Year	3,820
5th Fiscal Year	0
Thereafter	0
Total	$ (49,980)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2613: Polk Soil & Water Conservation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00033516%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,191)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,073)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,292)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(178)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	828
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**650**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 32
Changes of assumptions	$ 9	$ 40
Net difference between projected and actual earnings on investments	$ 0	$ 91
Changes in proportionate share	$ 646	$ 511
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 655	$ 674
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 236
2nd Fiscal Year	(226)
3rd Fiscal Year	(57)
4th Fiscal Year	29
5th Fiscal Year	0
Thereafter	0
Total	$ (19)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2617: Clean Water Services

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.24935072%
Employer's proportionate share at MD		0.25552191%
Employer's proportionate share of system NOL/(A) at prior MD	$	(856,272)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(907,959)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(818,327)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(984,795)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(135,942)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	962
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(134,980)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24,605
Changes of assumptions	$ 7,109	$ 30,265
Net difference between projected and actual earnings on investments	$ 0	$ 69,244
Changes in proportionate share	$ 0	$ 85,176
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,109	$ 209,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (202,181)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (135,373)
2nd Fiscal Year	(45,288)
3rd Fiscal Year	(43,696)
4th Fiscal Year	22,177
5th Fiscal Year	0
Thereafter	0
Total	$ (202,181)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2618: Estacada Cemetery District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00017480%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(600)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	386
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**386**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	366	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	366	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	366

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	278
2nd Fiscal Year		88
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	366

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2620: Jackson County Fire District 4

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00121374%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,313)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,887)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,678)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(646)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,530
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**884**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 117
Changes of assumptions	$ 34	$ 144
Net difference between projected and actual earnings on investments	$ 0	$ 329
Changes in proportionate share	$ 289	$ 1,849
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 323	$ 2,439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,116)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,196)
2nd Fiscal Year	(817)
3rd Fiscal Year	(208)
4th Fiscal Year	105
5th Fiscal Year	0
Thereafter	0
Total	$ (2,116)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2623: Evans Valley Fire District 6

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	543
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**543**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	278	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	278	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	278

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	278
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	278

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2624: Klamath Vector Control

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	526
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**526**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	251	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	251	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	251

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	251
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	251

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2625: Port of Newport

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00702885%
Employer's proportionate share at MD		0.01187582%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,137)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(42,199)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(38,033)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,770)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,318)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,510)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,828)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,144
Changes of assumptions	$ 330	$ 1,407
Net difference between projected and actual earnings on investments	$ 0	$ 3,218
Changes in proportionate share	$ 0	$ 8,072
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 330	$ 13,841
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,511)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,089)
2nd Fiscal Year	(4,421)
3rd Fiscal Year	(2,031)
4th Fiscal Year	1,031
5th Fiscal Year	0
Thereafter	0
Total	$ (13,511)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2626: Tillamook Peoples Utility District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06329614%
Employer's proportionate share at MD		0.08172095%
Employer's proportionate share of system NOL/(A) at prior MD	$	(217,359)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(290,383)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(261,717)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(314,957)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(43,477)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,216)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(52,693)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,869
Changes of assumptions	$ 2,274	$ 9,679
Net difference between projected and actual earnings on investments	$ 0	$ 22,145
Changes in proportionate share	$ 3,549	$ 28,067
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,823	$ 67,760
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (61,937)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,218)
2nd Fiscal Year	(22,838)
3rd Fiscal Year	(13,975)
4th Fiscal Year	7,092
5th Fiscal Year	0
Thereafter	0
Total	$ (61,937)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2628: McKenzie Fire And Rescue

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00317512%
Employer's proportionate share at MD		0.00311203%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,903)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,058)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,966)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,994)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,656)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,245
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(411)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 300
Changes of assumptions	$ 87	$ 369
Net difference between projected and actual earnings on investments	$ 0	$ 843
Changes in proportionate share	$ 1,000	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,087	$ 1,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (425)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 318
2nd Fiscal Year	(481)
3rd Fiscal Year	(532)
4th Fiscal Year	270
5th Fiscal Year	0
Thereafter	0
Total	$ (425)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2630: Sheridan Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00123001%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,371)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,939)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,741)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(654)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	856
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**202**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 118
Changes of assumptions	$ 34	$ 146
Net difference between projected and actual earnings on investments	$ 0	$ 333
Changes in proportionate share	$ 1,507	$ 1,874
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,541	$ 2,471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (930)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1
2nd Fiscal Year	(828)
3rd Fiscal Year	(210)
4th Fiscal Year	107
5th Fiscal Year	0
Thereafter	0
Total	$ (930)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2631: Arch Cape Water-Sanitary District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00180876%
Employer's proportionate share at MD		0.00160828%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,211)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,715)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,151)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,198)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(856)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(295)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,151)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 155
Changes of assumptions	$ 45	$ 190
Net difference between projected and actual earnings on investments	$ 0	$ 436
Changes in proportionate share	$ 305	$ 428
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 350	$ 1,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (859)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (560)
2nd Fiscal Year	(164)
3rd Fiscal Year	(275)
4th Fiscal Year	140
5th Fiscal Year	0
Thereafter	0
Total	$ (859)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2633: Port of Cascade Locks

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00158773%
Employer's proportionate share at MD		0.00513641%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,452)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,251)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,450)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(19,796)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,733)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(641)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,374)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 495
Changes of assumptions	$ 143	$ 608
Net difference between projected and actual earnings on investments	$ 0	$ 1,392
Changes in proportionate share	$ 927	$ 5,406
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,070	$ 7,901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,831)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,749)
2nd Fiscal Year	(2,649)
3rd Fiscal Year	(878)
4th Fiscal Year	446
5th Fiscal Year	0
Thereafter	0
Total	$ (6,831)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2637: Northeast Oregon Housing Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00039651%
Employer's proportionate share at MD		0.00144924%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,362)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,150)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,641)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,585)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(771)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,956
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,185**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 140
Changes of assumptions	$ 40	$ 172
Net difference between projected and actual earnings on investments	$ 0	$ 393
Changes in proportionate share	$ 1,983	$ 1,604
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,023	$ 2,309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (286)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 612
2nd Fiscal Year	(774)
3rd Fiscal Year	(248)
4th Fiscal Year	126
5th Fiscal Year	0
Thereafter	0
Total	$ (286)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2638: North Douglas County Fire and EMS

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00346027%
Employer's proportionate share at MD		0.00415208%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,883)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,754)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,297)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,002)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,209)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(900)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,109)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 400
Changes of assumptions	$ 116	$ 492
Net difference between projected and actual earnings on investments	$ 0	$ 1,125
Changes in proportionate share	$ 0	$ 1,220
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 116	$ 3,237
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,121)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,736)
2nd Fiscal Year	(1,036)
3rd Fiscal Year	(710)
4th Fiscal Year	360
5th Fiscal Year	0
Thereafter	0
Total	$ (3,121)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2641: Suburban East Salem Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00499299%
Employer's proportionate share at MD		0.00466296%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,146)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,569)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,933)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,971)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,481)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(910)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,391)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 449
Changes of assumptions	$ 130	$ 552
Net difference between projected and actual earnings on investments	$ 0	$ 1,264
Changes in proportionate share	$ 502	$ 745
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 632	$ 3,010
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,378)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,383)
2nd Fiscal Year	(602)
3rd Fiscal Year	(797)
4th Fiscal Year	405
5th Fiscal Year	0
Thereafter	0
Total	$ (2,378)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2642: Dexter Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	482
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**482**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	234	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	234	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	234

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	234
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	234

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2643: Sweet Home Cemetery

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00107716%
Employer's proportionate share at MD		0.00095504%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,699)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,394)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,059)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,681)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(508)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	266
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(242)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 92
Changes of assumptions	$ 27	$ 113
Net difference between projected and actual earnings on investments	$ 0	$ 259
Changes in proportionate share	$ 185	$ 28
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 212	$ 492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (280)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (103)
2nd Fiscal Year	(97)
3rd Fiscal Year	(163)
4th Fiscal Year	83
5th Fiscal Year	0
Thereafter	0
Total	$ (280)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2644: Lakeside Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00216039%
Employer's proportionate share at MD		0.00215088%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,419)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,643)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,888)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,290)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,144)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(37)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,181)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 207
Changes of assumptions	$ 60	$ 255
Net difference between projected and actual earnings on investments	$ 0	$ 583
Changes in proportionate share	$ 357	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 417	$ 1,045
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (628)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (97)
2nd Fiscal Year	(350)
3rd Fiscal Year	(368)
4th Fiscal Year	187
5th Fiscal Year	0
Thereafter	0
Total	$ (628)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2645: Chiloquin Agency Lake Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00117131%
Employer's proportionate share at MD		0.00150781%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,022)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,358)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,829)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,811)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(802)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	339
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(463)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 145
Changes of assumptions	$ 42	$ 179
Net difference between projected and actual earnings on investments	$ 0	$ 409
Changes in proportionate share	$ 0	$ 678
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 42	$ 1,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,369)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (822)
2nd Fiscal Year	(420)
3rd Fiscal Year	(258)
4th Fiscal Year	131
5th Fiscal Year	0
Thereafter	0
Total	$ (1,369)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2646: Keno Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00397718%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,132)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,737)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,328)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,116)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,944)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,060)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 383
Changes of assumptions	$ 111	$ 471
Net difference between projected and actual earnings on investments	$ 0	$ 1,078
Changes in proportionate share	$ 0	$ 6,059
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 111	$ 7,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,880)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,869)
2nd Fiscal Year	(2,676)
3rd Fiscal Year	(680)
4th Fiscal Year	345
5th Fiscal Year	0
Thereafter	0
Total	$ (7,880)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2647: Crooked River Ranch Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00003375%
Employer's proportionate share at MD		0.00003905%
Employer's proportionate share of system NOL/(A) at prior MD	$	(116)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(139)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(125)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(151)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,057
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,036**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4
Changes of assumptions	$ 1	$ 5
Net difference between projected and actual earnings on investments	$ 0	$ 11
Changes in proportionate share	$ 663	$ 8
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 664	$ 28
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 636

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 650
2nd Fiscal Year	(9)
3rd Fiscal Year	(7)
4th Fiscal Year	3
5th Fiscal Year	0
Thereafter	0
Total	$ 636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2648: Black Butte Ranch Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00878210%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,206)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,125)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,847)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,672)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,095)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,767)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 846
Changes of assumptions	$ 244	$ 1,040
Net difference between projected and actual earnings on investments	$ 0	$ 2,380
Changes in proportionate share	$ 1,798	$ 13,378
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,042	$ 17,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,602)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,953)
2nd Fiscal Year	(5,909)
3rd Fiscal Year	(1,502)
4th Fiscal Year	762
5th Fiscal Year	0
Thereafter	0
Total	$ (15,602)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2649: Colton Fire Department

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00082238%
Employer's proportionate share at MD		0.00021273%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,824)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(756)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(681)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(820)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(113)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	895
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**782**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20
Changes of assumptions	$ 6	$ 25
Net difference between projected and actual earnings on investments	$ 0	$ 58
Changes in proportionate share	$ 1,921	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,927	$ 103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,824

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,567
2nd Fiscal Year	275
3rd Fiscal Year	(36)
4th Fiscal Year	18
5th Fiscal Year	0
Thereafter	0
Total	$ 1,824

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2651: Imbler Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00008065%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(277)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	169
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**169**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	183	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	183	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	183

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	143
2nd Fiscal Year		40
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	183

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2652: The Oregon Consortium

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2653: Umatilla Fire Department

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00130460%
Employer's proportionate share at MD		0.00140572%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,480)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,995)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,502)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,418)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(748)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	44
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(704)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 135
Changes of assumptions	$ 39	$ 166
Net difference between projected and actual earnings on investments	$ 0	$ 381
Changes in proportionate share	$ 12	$ 154
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 51	$ 836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (785)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (384)
2nd Fiscal Year	(283)
3rd Fiscal Year	(240)
4th Fiscal Year	122
5th Fiscal Year	0
Thereafter	0
Total	$ (785)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2657: Mid-Willamette Valley Senior Service Agency

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05519991%
Employer's proportionate share at MD		0.05274463%
Employer's proportionate share of system NOL/(A) at prior MD	$	(189,557)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(187,420)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(168,918)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(203,281)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,061)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	44,351
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**16,290**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,079
Changes of assumptions	$ 1,467	$ 6,247
Net difference between projected and actual earnings on investments	$ 0	$ 14,293
Changes in proportionate share	$ 23,490	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,957	$ 25,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (662)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,234
2nd Fiscal Year	(7,454)
3rd Fiscal Year	(9,020)
4th Fiscal Year	4,578
5th Fiscal Year	0
Thereafter	0
Total	$ (662)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2659: Silverton Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00900499%
Employer's proportionate share at MD		0.00732309%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,923)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,022)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,453)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,224)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,896)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,578)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,474)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 705
Changes of assumptions	$ 204	$ 867
Net difference between projected and actual earnings on investments	$ 0	$ 1,984
Changes in proportionate share	$ 2,563	$ 1,089
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,767	$ 4,645
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,878)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (909)
2nd Fiscal Year	(353)
3rd Fiscal Year	(1,252)
4th Fiscal Year	636
5th Fiscal Year	0
Thereafter	0
Total	$ (1,878)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2660: Tualatin Valley Fire & Rescue

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.58674688%
Employer's proportionate share at MD		0.66093777%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,014,892)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,348,544)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,116,700)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,547,289)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(351,630)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(150,282)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(501,912)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 63,644
Changes of assumptions	$ 18,389	$ 78,284
Net difference between projected and actual earnings on investments	$ 0	$ 179,107
Changes in proportionate share	$ 0	$ 282,430
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18,389	$ 603,465
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (585,076)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (382,706)
2nd Fiscal Year	(146,707)
3rd Fiscal Year	(113,025)
4th Fiscal Year	57,362
5th Fiscal Year	0
Thereafter	0
Total	$ (585,076)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2663: Metropolitan Area Communications Commission

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00226233%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,039)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,245)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,719)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,204)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,715
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**511**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 218
Changes of assumptions	$ 63	$ 268
Net difference between projected and actual earnings on investments	$ 0	$ 613
Changes in proportionate share	$ 1,169	$ 3,446
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,232	$ 4,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,313)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,601)
2nd Fiscal Year	(1,521)
3rd Fiscal Year	(387)
4th Fiscal Year	196
5th Fiscal Year	0
Thereafter	0
Total	$ (3,313)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2664: Applegate Valley Rural Fire Protection District 9

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00405486%
Employer's proportionate share at MD		0.00430014%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,924)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,280)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,772)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,573)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,288)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(176)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,464)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 414
Changes of assumptions	$ 120	$ 509
Net difference between projected and actual earnings on investments	$ 0	$ 1,165
Changes in proportionate share	$ 0	$ 1,389
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 120	$ 3,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,357)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,161)
2nd Fiscal Year	(834)
3rd Fiscal Year	(735)
4th Fiscal Year	373
5th Fiscal Year	0
Thereafter	0
Total	$ (3,357)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2669: Roseburg Urban Sanitary Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01100239%
Employer's proportionate share at MD		0.01064459%
Employer's proportionate share of system NOL/(A) at prior MD	$	(37,782)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,824)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,090)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(41,025)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,663)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,024)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,687)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,025
Changes of assumptions	$ 296	$ 1,261
Net difference between projected and actual earnings on investments	$ 0	$ 2,885
Changes in proportionate share	$ 545	$ 911
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 841	$ 6,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,241)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,769)
2nd Fiscal Year	(1,575)
3rd Fiscal Year	(1,820)
4th Fiscal Year	924
5th Fiscal Year	0
Thereafter	0
Total	$ (5,241)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2671: Columbia 911 Communications District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01095380%
Employer's proportionate share at MD		0.00895415%
Employer's proportionate share of system NOL/(A) at prior MD	$	(37,615)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,817)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,676)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,510)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,764)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,025
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,739)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 862
Changes of assumptions	$ 249	$ 1,061
Net difference between projected and actual earnings on investments	$ 0	$ 2,426
Changes in proportionate share	$ 3,046	$ 1,262
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,295	$ 5,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,316)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,100)
2nd Fiscal Year	(462)
3rd Fiscal Year	(1,531)
4th Fiscal Year	777
5th Fiscal Year	0
Thereafter	0
Total	$ (2,316)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2672: Rockwood Water PUD

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01245851%
Employer's proportionate share at MD		0.01310623%
Employer's proportionate share of system NOL/(A) at prior MD	$	(42,783)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,571)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(41,974)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,512)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,973)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(93)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,066)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,262
Changes of assumptions	$ 365	$ 1,552
Net difference between projected and actual earnings on investments	$ 0	$ 3,552
Changes in proportionate share	$ 0	$ 3,030
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 365	$ 9,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,031)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,437)
2nd Fiscal Year	(2,490)
3rd Fiscal Year	(2,241)
4th Fiscal Year	1,137
5th Fiscal Year	0
Thereafter	0
Total	$ (9,031)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2673: Port Orford Library

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00085646%
Employer's proportionate share at MD		0.00078706%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,941)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,797)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,521)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,033)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(419)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(443)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 76
Changes of assumptions	$ 22	$ 93
Net difference between projected and actual earnings on investments	$ 0	$ 213
Changes in proportionate share	$ 106	$ 64
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 128	$ 446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (318)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (158)
2nd Fiscal Year	(94)
3rd Fiscal Year	(135)
4th Fiscal Year	68
5th Fiscal Year	0
Thereafter	0
Total	$ (318)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2674: Nestucca Rural Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00180842%
Employer's proportionate share at MD		0.00172380%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,210)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,125)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,521)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,644)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(917)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	776
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(141)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 166
Changes of assumptions	$ 48	$ 204
Net difference between projected and actual earnings on investments	$ 0	$ 467
Changes in proportionate share	$ 375	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 423	$ 837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (414)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (29)
2nd Fiscal Year	(240)
3rd Fiscal Year	(295)
4th Fiscal Year	150
5th Fiscal Year	0
Thereafter	0
Total	$ (414)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2676: Woodburn Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02637820%
Employer's proportionate share at MD		0.02752341%
Employer's proportionate share of system NOL/(A) at prior MD	$	(90,583)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(97,800)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(88,146)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(106,077)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,643)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,626)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,269)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,650
Changes of assumptions	$ 766	$ 3,260
Net difference between projected and actual earnings on investments	$ 0	$ 7,459
Changes in proportionate share	$ 6,784	$ 1,744
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,550	$ 15,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,563)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (124)
2nd Fiscal Year	(5,122)
3rd Fiscal Year	(4,707)
4th Fiscal Year	2,389
5th Fiscal Year	0
Thereafter	0
Total	$ (7,563)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2678: Central Oregon Regional Housing Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00281944%
Employer's proportionate share at MD		0.00886670%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,682)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,507)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,396)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,173)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,717)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,110)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,827)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 854
Changes of assumptions	$ 247	$ 1,050
Net difference between projected and actual earnings on investments	$ 0	$ 2,403
Changes in proportionate share	$ 258	$ 9,212
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 505	$ 13,519
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,014)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,734)
2nd Fiscal Year	(4,534)
3rd Fiscal Year	(1,516)
4th Fiscal Year	770
5th Fiscal Year	0
Thereafter	0
Total	$ (13,014)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2679: Columbia River Public Utility District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02978953%
Employer's proportionate share at MD		0.03499497%
Employer's proportionate share of system NOL/(A) at prior MD	$	(102,297)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(124,349)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(112,074)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(134,872)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,618)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,526)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,144)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,370
Changes of assumptions	$ 974	$ 4,145
Net difference between projected and actual earnings on investments	$ 0	$ 9,483
Changes in proportionate share	$ 0	$ 12,205
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 974	$ 29,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,229)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,866)
2nd Fiscal Year	(8,416)
3rd Fiscal Year	(5,984)
4th Fiscal Year	3,037
5th Fiscal Year	0
Thereafter	0
Total	$ (28,229)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2681: Cloverdale Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00252956%
Employer's proportionate share at MD		0.00257431%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,687)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,147)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,244)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,922)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,370)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(818)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,188)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	248
Changes of assumptions	$	72	$	305
Net difference between projected and actual earnings on investments	$	0	$	698
Changes in proportionate share	$	0	$	571
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	72	$	1,822
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,750)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,086)
2nd Fiscal Year		(447)
3rd Fiscal Year		(440)
4th Fiscal Year		223
5th Fiscal Year		0
Thereafter		0
Total	$	(1,750)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2684: Parkdale Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00210370%
Employer's proportionate share at MD		0.00212811%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,224)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,562)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,815)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,202)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,132)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(722)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,854)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 205
Changes of assumptions	$ 59	$ 252
Net difference between projected and actual earnings on investments	$ 0	$ 577
Changes in proportionate share	$ 0	$ 751
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 59	$ 1,785
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,726)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,183)
2nd Fiscal Year	(363)
3rd Fiscal Year	(364)
4th Fiscal Year	185
5th Fiscal Year	0
Thereafter	0
Total	$ (1,726)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2685: Oregon Community College Association

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00327669%
Employer's proportionate share at MD		0.00317507%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,252)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,282)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,237)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,689)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,237
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(452)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 306
Changes of assumptions	$ 88	$ 376
Net difference between projected and actual earnings on investments	$ 0	$ 860
Changes in proportionate share	$ 1,248	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,336	$ 1,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (206)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 533
2nd Fiscal Year	(472)
3rd Fiscal Year	(543)
4th Fiscal Year	276
5th Fiscal Year	0
Thereafter	0
Total	$ (206)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2686: Weston Cemetery

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	90
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**90**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	59	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	59	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	59

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	59
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	59

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2687: Columbia Drainage Vector Control District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00182530%
Employer's proportionate share at MD		0.00157086%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,268)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,582)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,031)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,054)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(836)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	520
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(316)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 151
Changes of assumptions	$ 44	$ 186
Net difference between projected and actual earnings on investments	$ 0	$ 426
Changes in proportionate share	$ 948	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 992	$ 763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 229

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 490
2nd Fiscal Year	(129)
3rd Fiscal Year	(269)
4th Fiscal Year	136
5th Fiscal Year	0
Thereafter	0
Total	$ 229

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2688: Polk County Fire District 1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01387481%
Employer's proportionate share at MD		0.01335801%
Employer's proportionate share of system NOL/(A) at prior MD	$	(47,646)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(47,466)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(42,780)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(51,482)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,107)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(474)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,581)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,286
Changes of assumptions	$ 372	$ 1,582
Net difference between projected and actual earnings on investments	$ 0	$ 3,620
Changes in proportionate share	$ 787	$ 1,320
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,159	$ 7,808
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,649)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,583)
2nd Fiscal Year	(1,942)
3rd Fiscal Year	(2,284)
4th Fiscal Year	1,159
5th Fiscal Year	0
Thereafter	0
Total	$ (6,649)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2689: Redmond Area Park & Recreation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00299154%
Employer's proportionate share at MD		0.00481549%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,273)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,111)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,422)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,559)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,562)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,041
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,521)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 464
Changes of assumptions	$ 134	$ 570
Net difference between projected and actual earnings on investments	$ 0	$ 1,305
Changes in proportionate share	$ 1,619	$ 2,778
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,753	$ 5,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,364)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,238)
2nd Fiscal Year	(1,720)
3rd Fiscal Year	(823)
4th Fiscal Year	418
5th Fiscal Year	0
Thereafter	0
Total	$ (3,364)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2692: Siuslaw Public Library

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00332933%
Employer's proportionate share at MD		0.00300221%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,433)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,668)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,615)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,571)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,597)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	545
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,052)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 289
Changes of assumptions	$ 84	$ 356
Net difference between projected and actual earnings on investments	$ 0	$ 814
Changes in proportionate share	$ 498	$ 21
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 582	$ 1,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (898)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (316)
2nd Fiscal Year	(329)
3rd Fiscal Year	(513)
4th Fiscal Year	261
5th Fiscal Year	0
Thereafter	0
Total	$ (898)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2693: City-County Insurance Services

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04678715%
Employer's proportionate share at MD		0.04704325%
Employer's proportionate share of system NOL/(A) at prior MD	$	(160,667)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(167,161)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(150,659)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(181,307)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(25,028)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,839
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,189)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,530
Changes of assumptions	$ 1,309	$ 5,572
Net difference between projected and actual earnings on investments	$ 0	$ 12,748
Changes in proportionate share	$ 4,109	$ 389
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,418	$ 23,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,821)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,970)
2nd Fiscal Year	(7,890)
3rd Fiscal Year	(8,045)
4th Fiscal Year	4,083
5th Fiscal Year	0
Thereafter	0
Total	$ (17,821)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2694: Philomath Fire Department

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00090705%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,223)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,905)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,496)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(483)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,710
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,227**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 87
Changes of assumptions	$ 25	$ 107
Net difference between projected and actual earnings on investments	$ 0	$ 246
Changes in proportionate share	$ 1,122	$ 1,382
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,147	$ 1,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (675)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12
2nd Fiscal Year	(611)
3rd Fiscal Year	(155)
4th Fiscal Year	79
5th Fiscal Year	0
Thereafter	0
Total	$ (675)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2695: Washington County Consolidated Communications Agency

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04462508%
Employer's proportionate share at MD		0.05232690%
Employer's proportionate share of system NOL/(A) at prior MD	$	(153,243)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(185,936)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(167,581)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(201,671)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,839)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	864
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(26,975)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,039
Changes of assumptions	$ 1,456	$ 6,198
Net difference between projected and actual earnings on investments	$ 0	$ 14,180
Changes in proportionate share	$ 0	$ 15,440
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,456	$ 40,857
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,401)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,450)
2nd Fiscal Year	(12,543)
3rd Fiscal Year	(8,948)
4th Fiscal Year	4,541
5th Fiscal Year	0
Thereafter	0
Total	$ (39,401)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2696: Stayton Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00890882%
Employer's proportionate share at MD		0.00872027%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,593)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,986)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,927)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,608)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,639)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,538)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,177)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 840
Changes of assumptions	$ 243	$ 1,033
Net difference between projected and actual earnings on investments	$ 0	$ 2,363
Changes in proportionate share	$ 287	$ 1,671
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 530	$ 5,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,377)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,300)
2nd Fiscal Year	(1,343)
3rd Fiscal Year	(1,491)
4th Fiscal Year	757
5th Fiscal Year	0
Thereafter	0
Total	$ (5,377)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2698: Halsey Shedd Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00047649%
Employer's proportionate share at MD		0.00044051%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,636)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,565)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,411)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,698)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(234)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	591
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**357**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 42
Changes of assumptions	$ 12	$ 52
Net difference between projected and actual earnings on investments	$ 0	$ 119
Changes in proportionate share	$ 218	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 230	$ 213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 107
2nd Fiscal Year	(54)
3rd Fiscal Year	(75)
4th Fiscal Year	38
5th Fiscal Year	0
Thereafter	0
Total	$ 17

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2699: Chetco Library Board

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00133531%
Employer's proportionate share at MD		0.00121740%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,585)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,326)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,899)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,692)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(648)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	579
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(69)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 117
Changes of assumptions	$ 34	$ 144
Net difference between projected and actual earnings on investments	$ 0	$ 330
Changes in proportionate share	$ 179	$ 16
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 213	$ 607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (394)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (150)
2nd Fiscal Year	(142)
3rd Fiscal Year	(208)
4th Fiscal Year	106
5th Fiscal Year	0
Thereafter	0
Total	$ (394)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2700: Lowell Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00026119%
Employer's proportionate share at MD		0.00023632%
Employer's proportionate share of system NOL/(A) at prior MD	$	(897)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(840)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(757)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(911)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(126)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	581
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**455**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23
Changes of assumptions	$ 7	$ 28
Net difference between projected and actual earnings on investments	$ 0	$ 64
Changes in proportionate share	$ 231	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 238	$ 115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 123

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 169
2nd Fiscal Year	(26)
3rd Fiscal Year	(40)
4th Fiscal Year	21
5th Fiscal Year	0
Thereafter	0
Total	$ 123

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2701: Sisters-Camp Sherman Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00796023%
Employer's proportionate share at MD		0.01400311%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,335)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(49,758)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,846)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(53,969)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,450)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,214)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,664)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,348
Changes of assumptions	$ 390	$ 1,659
Net difference between projected and actual earnings on investments	$ 0	$ 3,795
Changes in proportionate share	$ 0	$ 10,661
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 390	$ 17,463
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,073)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,515)
2nd Fiscal Year	(5,379)
3rd Fiscal Year	(2,395)
4th Fiscal Year	1,215
5th Fiscal Year	0
Thereafter	0
Total	$ (17,073)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2702: Banks Fire District 13

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00153981%
Employer's proportionate share at MD		0.00109537%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,288)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,892)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,508)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,222)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(583)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,882
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,299**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 105
Changes of assumptions	$ 30	$ 130
Net difference between projected and actual earnings on investments	$ 0	$ 297
Changes in proportionate share	$ 1,216	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,246	$ 532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 714

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 761
2nd Fiscal Year	45
3rd Fiscal Year	(187)
4th Fiscal Year	95
5th Fiscal Year	0
Thereafter	0
Total	$ 714

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2704: Clatsop County 4-H District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00136830%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,862)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,382)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,273)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(728)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,390)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,118)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	132
Changes of assumptions	$	38	$	162
Net difference between projected and actual earnings on investments	$	0	$	371
Changes in proportionate share	$	0	$	2,084
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	38	$	2,749
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,711)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,676)
2nd Fiscal Year		(920)
3rd Fiscal Year		(234)
4th Fiscal Year		119
5th Fiscal Year		0
Thereafter		0
Total	$	(2,711)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2705: Lebanon Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02982598%
Employer's proportionate share at MD		0.02825434%
Employer's proportionate share of system NOL/(A) at prior MD	$	(102,423)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(100,398)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(90,487)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(108,894)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,032)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	248
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,784)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,721
Changes of assumptions	$ 786	$ 3,347
Net difference between projected and actual earnings on investments	$ 0	$ 7,657
Changes in proportionate share	$ 2,394	$ 9,616
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,180	$ 23,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,161)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,917)
2nd Fiscal Year	(3,863)
3rd Fiscal Year	(4,832)
4th Fiscal Year	2,452
5th Fiscal Year	0
Thereafter	0
Total	$ (20,161)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2707: Clatskanie Library

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00033678%
Employer's proportionate share at MD		0.00003986%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,157)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(142)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(128)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(154)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	643
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**622**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4
Changes of assumptions	$ 1	$ 5
Net difference between projected and actual earnings on investments	$ 0	$ 11
Changes in proportionate share	$ 712	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 713	$ 20
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 693

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 554
2nd Fiscal Year	143
3rd Fiscal Year	(7)
4th Fiscal Year	3
5th Fiscal Year	0
Thereafter	0
Total	$ 693

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2709: Scappoose Public Library

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	881
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**881**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	428	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	428	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	428

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	428
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	428

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2710: Klamath County Emergency Communications District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00554236%
Employer's proportionate share at MD		0.01125146%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,032)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,980)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,034)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(43,364)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,986)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,505)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,491)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,083
Changes of assumptions	$ 313	$ 1,333
Net difference between projected and actual earnings on investments	$ 0	$ 3,049
Changes in proportionate share	$ 0	$ 9,479
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 313	$ 14,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,631)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,928)
2nd Fiscal Year	(4,755)
3rd Fiscal Year	(1,924)
4th Fiscal Year	977
5th Fiscal Year	0
Thereafter	0
Total	$ (14,631)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2712: Jefferson County EMS

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00234126%
Employer's proportionate share at MD		0.00279029%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,040)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,915)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,936)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,754)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,484)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,698
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**214**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 269
Changes of assumptions	$ 78	$ 330
Net difference between projected and actual earnings on investments	$ 0	$ 756
Changes in proportionate share	$ 1,129	$ 684
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,207	$ 2,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (832)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 91
2nd Fiscal Year	(688)
3rd Fiscal Year	(477)
4th Fiscal Year	242
5th Fiscal Year	0
Thereafter	0
Total	$ (832)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2713: Port of Tillamook Bay

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00308029%
Employer's proportionate share at MD		0.00823502%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,578)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,262)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,373)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,738)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,381)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,423)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,804)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 793
Changes of assumptions	$ 229	$ 975
Net difference between projected and actual earnings on investments	$ 0	$ 2,232
Changes in proportionate share	$ 0	$ 8,849
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 229	$ 12,849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,620)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,950)
2nd Fiscal Year	(3,977)
3rd Fiscal Year	(1,408)
4th Fiscal Year	715
5th Fiscal Year	0
Thereafter	0
Total	$ (12,620)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2714: Winchester Bay Sanitary District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00156950%
Employer's proportionate share at MD		0.00143989%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,390)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,116)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,611)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,549)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(766)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(126)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(892)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 139
Changes of assumptions	$ 40	$ 171
Net difference between projected and actual earnings on investments	$ 0	$ 390
Changes in proportionate share	$ 197	$ 118
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 237	$ 818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (581)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (287)
2nd Fiscal Year	(173)
3rd Fiscal Year	(246)
4th Fiscal Year	125
5th Fiscal Year	0
Thereafter	0
Total	$ (581)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2715: Jackson County Fire District 3

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07968937%
Employer's proportionate share at MD		0.06443050%
Employer's proportionate share of system NOL/(A) at prior MD	$	(273,654)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(228,944)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(206,343)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(248,319)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(34,278)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,199
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(33,079)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,204
Changes of assumptions	$ 1,793	$ 7,631
Net difference between projected and actual earnings on investments	$ 0	$ 17,460
Changes in proportionate share	$ 23,244	$ 17,469
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,037	$ 48,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,727)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,421)
2nd Fiscal Year	(2,881)
3rd Fiscal Year	(11,018)
4th Fiscal Year	5,592
5th Fiscal Year	0
Thereafter	0
Total	$ (23,727)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2716: Neskowin Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00001302%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(42)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,090
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,083**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1
Changes of assumptions	$ 0	$ 2
Net difference between projected and actual earnings on investments	$ 0	$ 4
Changes in proportionate share	$ 519	$ 20
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 519	$ 27
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 492

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 503
2nd Fiscal Year	(9)
3rd Fiscal Year	(2)
4th Fiscal Year	1
5th Fiscal Year	0
Thereafter	0
Total	$ 492

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2717: Ice Fountain Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00381223%
Employer's proportionate share at MD		0.00271179%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,091)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,636)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,685)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,451)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,443)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	349
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,094)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 261
Changes of assumptions	$ 75	$ 321
Net difference between projected and actual earnings on investments	$ 0	$ 735
Changes in proportionate share	$ 1,676	$ 1,193
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,751	$ 2,510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (759)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (641)
2nd Fiscal Year	111
3rd Fiscal Year	(464)
4th Fiscal Year	235
5th Fiscal Year	0
Thereafter	0
Total	$ (759)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2718: Curry Library

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,030
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,030**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	1,044	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,044	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,044

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,044
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	1,044

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2721: Klamath Housing Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00325442%
Employer's proportionate share at MD		0.00295665%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,176)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,506)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,469)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,395)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,573)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,482
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(91)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 285
Changes of assumptions	$ 82	$ 350
Net difference between projected and actual earnings on investments	$ 0	$ 801
Changes in proportionate share	$ 931	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,013	$ 1,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (423)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 162
2nd Fiscal Year	(336)
3rd Fiscal Year	(506)
4th Fiscal Year	257
5th Fiscal Year	0
Thereafter	0
Total	$ (423)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2722: Tillamook 9-1-1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00317377%
Employer's proportionate share at MD		0.00299163%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,899)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,630)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,581)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,530)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,592)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,045
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**453**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 288
Changes of assumptions	$ 83	$ 354
Net difference between projected and actual earnings on investments	$ 0	$ 811
Changes in proportionate share	$ 1,232	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,315	$ 1,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (138)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 516
2nd Fiscal Year	(402)
3rd Fiscal Year	(512)
4th Fiscal Year	260
5th Fiscal Year	0
Thereafter	0
Total	$ (138)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2724: Nehalem Bay Wastewater Agency

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00247059%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,779)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,912)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,522)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,314)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	58
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,256)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 238
Changes of assumptions	$ 69	$ 293
Net difference between projected and actual earnings on investments	$ 0	$ 670
Changes in proportionate share	$ 1,100	$ 3,763
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,169	$ 4,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,795)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,925)
2nd Fiscal Year	(1,662)
3rd Fiscal Year	(422)
4th Fiscal Year	214
5th Fiscal Year	0
Thereafter	0
Total	$ (3,795)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2725: West Valley Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,971
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,971**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 5,869	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,869	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,869

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,869
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 5,869

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2726: Yamhill Communications Agency

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00519276%
Employer's proportionate share at MD		0.00436807%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,832)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,521)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,989)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,835)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,324)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,174
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(150)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 421
Changes of assumptions	$ 122	$ 517
Net difference between projected and actual earnings on investments	$ 0	$ 1,184
Changes in proportionate share	$ 1,256	$ 332
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,378	$ 2,454
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,076)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (406)
2nd Fiscal Year	(303)
3rd Fiscal Year	(747)
4th Fiscal Year	379
5th Fiscal Year	0
Thereafter	0
Total	$ (1,076)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2728: Baker County Library District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00101979%
Employer's proportionate share at MD		0.00445674%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,502)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,836)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,273)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,177)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,371)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,549)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,920)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 429
Changes of assumptions	$ 124	$ 528
Net difference between projected and actual earnings on investments	$ 0	$ 1,208
Changes in proportionate share	$ 0	$ 5,310
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 124	$ 7,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,351)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,494)
2nd Fiscal Year	(2,481)
3rd Fiscal Year	(762)
4th Fiscal Year	387
5th Fiscal Year	0
Thereafter	0
Total	$ (7,351)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2729: Douglas County Fire District 2

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04038968%
Employer's proportionate share at MD		0.02325703%
Employer's proportionate share of system NOL/(A) at prior MD	$	(138,698)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(82,640)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,482)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(89,634)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,373)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	16,818
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,445**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,239
Changes of assumptions	$ 647	$ 2,755
Net difference between projected and actual earnings on investments	$ 0	$ 6,302
Changes in proportionate share	$ 26,099	$ 1,231
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26,746	$ 12,527
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,219

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,314
2nd Fiscal Year	4,863
3rd Fiscal Year	(3,977)
4th Fiscal Year	2,018
5th Fiscal Year	0
Thereafter	0
Total	$ 14,219

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2731: Canby Utility Board

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00867530%
Employer's proportionate share at MD		0.00548418%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,791)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,487)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,563)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,136)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,918)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,294
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,376**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 528
Changes of assumptions	$ 153	$ 650
Net difference between projected and actual earnings on investments	$ 0	$ 1,486
Changes in proportionate share	$ 4,903	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,056	$ 2,664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,392

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,138
2nd Fiscal Year	715
3rd Fiscal Year	(938)
4th Fiscal Year	476
5th Fiscal Year	0
Thereafter	0
Total	$ 2,392

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2732: Umatilla County Special Library District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00106636%
Employer's proportionate share at MD		0.00185355%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,662)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,586)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,936)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,144)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(986)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(672)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,658)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 178
Changes of assumptions	$ 52	$ 220
Net difference between projected and actual earnings on investments	$ 0	$ 502
Changes in proportionate share	$ 18	$ 1,199
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 70	$ 2,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,029)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,168)
2nd Fiscal Year	(706)
3rd Fiscal Year	(317)
4th Fiscal Year	161
5th Fiscal Year	0
Thereafter	0
Total	$ (2,029)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2733: Wiard Memorial Park District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2734: Seal Rock Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00483405%
Employer's proportionate share at MD		0.00529382%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,600)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,811)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,954)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,403)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,816)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(867)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,683)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 510
Changes of assumptions	$ 147	$ 627
Net difference between projected and actual earnings on investments	$ 0	$ 1,435
Changes in proportionate share	$ 0	$ 1,539
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 147	$ 4,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,964)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,411)
2nd Fiscal Year	(1,106)
3rd Fiscal Year	(905)
4th Fiscal Year	459
5th Fiscal Year	0
Thereafter	0
Total	$ (3,964)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2739: Scappoose Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01978432%
Employer's proportionate share at MD		0.01675883%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,939)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(59,550)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(53,671)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(64,589)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,916)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,110
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,806)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,614
Changes of assumptions	$ 466	$ 1,985
Net difference between projected and actual earnings on investments	$ 0	$ 4,541
Changes in proportionate share	$ 4,609	$ 1,576
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,075	$ 9,716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,641)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,002)
2nd Fiscal Year	(1,228)
3rd Fiscal Year	(2,866)
4th Fiscal Year	1,454
5th Fiscal Year	0
Thereafter	0
Total	$ (4,641)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2740: Neskowin Regional Sanitary Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,012
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,012**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	340	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	340	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	340

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	340
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	340

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2741: Port of Garibaldi

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01123895%
Employer's proportionate share at MD		0.00215983%
Employer's proportionate share of system NOL/(A) at prior MD	$	(38,595)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,675)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,917)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,324)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,149)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,072
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,923**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 208
Changes of assumptions	$ 60	$ 256
Net difference between projected and actual earnings on investments	$ 0	$ 585
Changes in proportionate share	$ 16,566	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,626	$ 1,049
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,577

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,505
2nd Fiscal Year	4,254
3rd Fiscal Year	(369)
4th Fiscal Year	187
5th Fiscal Year	0
Thereafter	0
Total	$ 15,577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2742: Amity Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00029205%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,038)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(935)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,126)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(155)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	898
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**743**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 28
Changes of assumptions	$ 8	$ 35
Net difference between projected and actual earnings on investments	$ 0	$ 79
Changes in proportionate share	$ 1,500	$ 445
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,508	$ 587
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 921

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,142
2nd Fiscal Year	(196)
3rd Fiscal Year	(50)
4th Fiscal Year	25
5th Fiscal Year	0
Thereafter	0
Total	$ 921

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2743: Douglas Soil & Water Conservation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00195792%
Employer's proportionate share at MD		0.00008664%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,724)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(308)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(277)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(334)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(46)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,555
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,509**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8
Changes of assumptions	$ 2	$ 10
Net difference between projected and actual earnings on investments	$ 0	$ 23
Changes in proportionate share	$ 3,860	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,862	$ 41
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,821

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,892
2nd Fiscal Year	936
3rd Fiscal Year	(15)
4th Fiscal Year	8
5th Fiscal Year	0
Thereafter	0
Total	$ 3,821

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2745: Clackamas County Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.20988263%
Employer's proportionate share at MD		0.18039801%
Employer's proportionate share of system NOL/(A) at prior MD	$	(720,738)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(641,018)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(577,738)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(695,263)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(95,975)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	64,829
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(31,146)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,371
Changes of assumptions	$ 5,019	$ 21,367
Net difference between projected and actual earnings on investments	$ 0	$ 48,886
Changes in proportionate share	$ 44,914	$ 22,081
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 49,933	$ 109,705
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (59,772)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (29,791)
2nd Fiscal Year	(14,789)
3rd Fiscal Year	(30,849)
4th Fiscal Year	15,657
5th Fiscal Year	0
Thereafter	0
Total	$ (59,772)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2747: Salem Housing Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01766713%
Employer's proportionate share at MD		0.01839965%
Employer's proportionate share of system NOL/(A) at prior MD	$	(60,669)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(65,380)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(58,926)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(70,913)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,789)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	641
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,148)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,772
Changes of assumptions	$ 512	$ 2,179
Net difference between projected and actual earnings on investments	$ 0	$ 4,986
Changes in proportionate share	$ 0	$ 1,777
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 512	$ 10,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,202)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,246)
2nd Fiscal Year	(3,406)
3rd Fiscal Year	(3,146)
4th Fiscal Year	1,597
5th Fiscal Year	0
Thereafter	0
Total	$ (10,202)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2749: Black Butte Ranch Police

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00312180%
Employer's proportionate share at MD		0.00859296%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,720)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,534)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,520)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,118)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,572)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,718)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,290)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 827
Changes of assumptions	$ 239	$ 1,018
Net difference between projected and actual earnings on investments	$ 0	$ 2,329
Changes in proportionate share	$ 1,030	$ 8,335
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,269	$ 12,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,240)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,319)
2nd Fiscal Year	(4,197)
3rd Fiscal Year	(1,469)
4th Fiscal Year	746
5th Fiscal Year	0
Thereafter	0
Total	$ (11,240)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2752: Mist-Birkenfeld Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00171056%
Employer's proportionate share at MD		0.00074760%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,874)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,656)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,394)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,881)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(398)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	913
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**515**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 72
Changes of assumptions	$ 21	$ 89
Net difference between projected and actual earnings on investments	$ 0	$ 203
Changes in proportionate share	$ 1,467	$ 368
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,488	$ 732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 756

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 454
2nd Fiscal Year	366
3rd Fiscal Year	(128)
4th Fiscal Year	65
5th Fiscal Year	0
Thereafter	0
Total	$ 756

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2753: Linn-Benton Housing Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01867072%
Employer's proportionate share at MD		0.01658474%
Employer's proportionate share of system NOL/(A) at prior MD	$	(64,115)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(58,931)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(53,114)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(63,918)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,823)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,941)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,764)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,597
Changes of assumptions	$ 461	$ 1,964
Net difference between projected and actual earnings on investments	$ 0	$ 4,494
Changes in proportionate share	$ 3,178	$ 3,461
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,639	$ 11,516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,877)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,804)
2nd Fiscal Year	(1,676)
3rd Fiscal Year	(2,836)
4th Fiscal Year	1,439
5th Fiscal Year	0
Thereafter	0
Total	$ (7,877)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2754: Western Lane Ambulance District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01251081%
Employer's proportionate share at MD		0.01296143%
Employer's proportionate share of system NOL/(A) at prior MD	$	(42,962)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,057)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(41,510)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(49,954)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,896)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,267
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,629)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,248
Changes of assumptions	$ 361	$ 1,535
Net difference between projected and actual earnings on investments	$ 0	$ 3,512
Changes in proportionate share	$ 0	$ 1,198
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 361	$ 7,493
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,132)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,674)
2nd Fiscal Year	(2,367)
3rd Fiscal Year	(2,216)
4th Fiscal Year	1,125
5th Fiscal Year	0
Thereafter	0
Total	$ (7,132)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2757: City of Stayton

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00928744%
Employer's proportionate share at MD		0.01005481%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,893)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(35,728)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,201)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,752)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,349)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,483)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,832)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 968
Changes of assumptions	$ 280	$ 1,191
Net difference between projected and actual earnings on investments	$ 0	$ 2,725
Changes in proportionate share	$ 0	$ 2,019
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 280	$ 6,903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,623)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,728)
2nd Fiscal Year	(2,049)
3rd Fiscal Year	(1,719)
4th Fiscal Year	873
5th Fiscal Year	0
Thereafter	0
Total	$ (6,623)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2758: Mohawk Valley Rural Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,023
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,023**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	437	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	437	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	437

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	437
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	437

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2760: Knappa Svensen Burnside Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00182530%
Employer's proportionate share at MD		0.00222410%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,268)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,903)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,123)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,572)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,183)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(946)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,129)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 214
Changes of assumptions	$ 62	$ 263
Net difference between projected and actual earnings on investments	$ 0	$ 603
Changes in proportionate share	$ 0	$ 1,092
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 62	$ 2,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,110)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,354)
2nd Fiscal Year	(569)
3rd Fiscal Year	(380)
4th Fiscal Year	193
5th Fiscal Year	0
Thereafter	0
Total	$ (2,110)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2761: Clackamas River Water

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03174677%
Employer's proportionate share at MD		0.02948679%
Employer's proportionate share of system NOL/(A) at prior MD	$	(109,019)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(104,777)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(94,434)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(113,644)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,687)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	134
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,553)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,839
Changes of assumptions	$ 820	$ 3,493
Net difference between projected and actual earnings on investments	$ 0	$ 7,991
Changes in proportionate share	$ 3,443	$ 2,277
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,263	$ 16,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,337)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,136)
2nd Fiscal Year	(3,716)
3rd Fiscal Year	(5,042)
4th Fiscal Year	2,559
5th Fiscal Year	0
Thereafter	0
Total	$ (12,337)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2763: Junction City Fire Department

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00101642%
Employer's proportionate share at MD		0.00320355%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,490)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,383)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,260)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,347)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,704)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,323)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,027)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 308
Changes of assumptions	$ 89	$ 379
Net difference between projected and actual earnings on investments	$ 0	$ 868
Changes in proportionate share	$ 0	$ 3,463
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 89	$ 5,018
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,929)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,021)
2nd Fiscal Year	(1,639)
3rd Fiscal Year	(548)
4th Fiscal Year	278
5th Fiscal Year	0
Thereafter	0
Total	$ (4,929)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2765: Green Sanitary

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00655338%
Employer's proportionate share at MD		0.00049176%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,504)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,747)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,575)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,895)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(262)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,771
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,509**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 47
Changes of assumptions	$ 14	$ 58
Net difference between projected and actual earnings on investments	$ 0	$ 133
Changes in proportionate share	$ 9,234	$ 1,515
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,248	$ 1,753
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,495

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,538
2nd Fiscal Year	2,997
3rd Fiscal Year	(84)
4th Fiscal Year	43
5th Fiscal Year	0
Thereafter	0
Total	$ 7,495

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2766: Southwest Lincoln County Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00353856%
Employer's proportionate share at MD		0.00326253%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,151)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,593)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,448)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,574)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,736)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(276)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,012)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 314
Changes of assumptions	$ 91	$ 386
Net difference between projected and actual earnings on investments	$ 0	$ 884
Changes in proportionate share	$ 421	$ 151
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 512	$ 1,735
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,223)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (552)
2nd Fiscal Year	(397)
3rd Fiscal Year	(558)
4th Fiscal Year	283
5th Fiscal Year	0
Thereafter	0
Total	$ (1,223)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2767: Springfield Utility Board

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2768: Lake County Library District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00083139%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,954)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,663)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,204)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(442)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	387
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(55)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 80
Changes of assumptions	$ 23	$ 98
Net difference between projected and actual earnings on investments	$ 0	$ 225
Changes in proportionate share	$ 1,283	$ 1,267
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,306	$ 1,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (364)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 265
2nd Fiscal Year	(560)
3rd Fiscal Year	(142)
4th Fiscal Year	72
5th Fiscal Year	0
Thereafter	0
Total	$ (364)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2771: Harbor Water PUD

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00213339%
Employer's proportionate share at MD		0.00227698%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,326)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,091)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,292)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,776)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,211)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	375
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(836)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 219
Changes of assumptions	$ 63	$ 270
Net difference between projected and actual earnings on investments	$ 0	$ 617
Changes in proportionate share	$ 0	$ 219
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 63	$ 1,325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,262)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (621)
2nd Fiscal Year	(449)
3rd Fiscal Year	(389)
4th Fiscal Year	198
5th Fiscal Year	0
Thereafter	0
Total	$ (1,262)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2772: Umatilla County Soil & Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	547
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**547**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2773: Housing Authority of Jackson County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02705277%
Employer's proportionate share at MD		0.02498693%
Employer's proportionate share of system NOL/(A) at prior MD	$	(92,899)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(88,787)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(80,022)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(96,301)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,293)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(61)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,354)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,406
Changes of assumptions	$ 695	$ 2,960
Net difference between projected and actual earnings on investments	$ 0	$ 6,771
Changes in proportionate share	$ 3,147	$ 7,730
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,842	$ 19,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,025)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,847)
2nd Fiscal Year	(3,073)
3rd Fiscal Year	(4,273)
4th Fiscal Year	2,169
5th Fiscal Year	0
Thereafter	0
Total	$ (16,025)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2774: Oregon Trail Library District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00003986%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(142)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(128)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(154)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	988
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**967**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	4
Changes of assumptions	$	1	$	5
Net difference between projected and actual earnings on investments	$	0	$	11
Changes in proportionate share	$	334	$	61
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	335	$	81
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	254

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	285
2nd Fiscal Year		(27)
3rd Fiscal Year		(7)
4th Fiscal Year		3
5th Fiscal Year		0
Thereafter		0
Total	$	254

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2776: Rainier Cemetery District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	275
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**275**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	130	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	130	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	130

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	130
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	130

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2777: City of Newberg

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05204032%
Employer's proportionate share at MD		0.04163025%
Employer's proportionate share of system NOL/(A) at prior MD	$	(178,707)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(147,927)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(133,324)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(160,445)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,148)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,881
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,267)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,009
Changes of assumptions	$ 1,158	$ 4,931
Net difference between projected and actual earnings on investments	$ 0	$ 11,281
Changes in proportionate share	$ 16,834	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,992	$ 20,221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,229)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,860
2nd Fiscal Year	(1,583)
3rd Fiscal Year	(7,119)
4th Fiscal Year	3,613
5th Fiscal Year	0
Thereafter	0
Total	$ (2,229)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2778: Mulino Water District 23

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00171124%
Employer's proportionate share at MD		0.00151798%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,876)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,394)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,861)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,850)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(808)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(501)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,309)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 146
Changes of assumptions	$ 42	$ 180
Net difference between projected and actual earnings on investments	$ 0	$ 411
Changes in proportionate share	$ 295	$ 423
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 337	$ 1,160
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (823)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (544)
2nd Fiscal Year	(151)
3rd Fiscal Year	(260)
4th Fiscal Year	132
5th Fiscal Year	0
Thereafter	0
Total	$ (823)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2779: Brownsville Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00155331%
Employer's proportionate share at MD		0.00256495%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,334)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,114)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,214)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,885)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,365)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,345)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,710)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 247
Changes of assumptions	$ 71	$ 304
Net difference between projected and actual earnings on investments	$ 0	$ 695
Changes in proportionate share	$ 0	$ 1,591
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 71	$ 2,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,766)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,612)
2nd Fiscal Year	(937)
3rd Fiscal Year	(439)
4th Fiscal Year	223
5th Fiscal Year	0
Thereafter	0
Total	$ (2,766)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2780: Nehalem Bay Health District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	262
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**262**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	204	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	204	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	204

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	204
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	204

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2781: North Bend Coos-Curry Housing Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00259424%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,218)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,308)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,998)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,380)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(284)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,664)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 250
Changes of assumptions	$ 72	$ 307
Net difference between projected and actual earnings on investments	$ 0	$ 703
Changes in proportionate share	$ 0	$ 3,952
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 72	$ 5,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,140)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,175)
2nd Fiscal Year	(1,746)
3rd Fiscal Year	(444)
4th Fiscal Year	225
5th Fiscal Year	0
Thereafter	0
Total	$ (5,140)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2782: Millington Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	239
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**239**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2783: Tillamook Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00349604%
Employer's proportionate share at MD		0.00341221%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,005)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,125)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,928)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,151)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,815)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(521)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,336)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 329
Changes of assumptions	$ 95	$ 404
Net difference between projected and actual earnings on investments	$ 0	$ 925
Changes in proportionate share	$ 128	$ 414
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 223	$ 2,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,849)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,041)
2nd Fiscal Year	(520)
3rd Fiscal Year	(584)
4th Fiscal Year	296
5th Fiscal Year	0
Thereafter	0
Total	$ (1,849)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2784: Eisenschmidt Pool

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00289672%
Employer's proportionate share at MD		0.00321941%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,947)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,440)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,310)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,408)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,713)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(819)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,532)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 310
Changes of assumptions	$ 90	$ 381
Net difference between projected and actual earnings on investments	$ 0	$ 872
Changes in proportionate share	$ 0	$ 850
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 90	$ 2,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,323)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,359)
2nd Fiscal Year	(694)
3rd Fiscal Year	(551)
4th Fiscal Year	279
5th Fiscal Year	0
Thereafter	0
Total	$ (2,323)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2785: Fern Ridge Community Library

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00068436%
Employer's proportionate share at MD		0.00163716%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,350)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,817)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,243)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,310)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(871)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(365)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,236)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 158
Changes of assumptions	$ 46	$ 194
Net difference between projected and actual earnings on investments	$ 0	$ 444
Changes in proportionate share	$ 0	$ 1,672
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 46	$ 2,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,422)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,531)
2nd Fiscal Year	(753)
3rd Fiscal Year	(280)
4th Fiscal Year	142
5th Fiscal Year	0
Thereafter	0
Total	$ (2,422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2786: Seal Rock Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00013789%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(490)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(442)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(531)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(73)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	700
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**627**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13
Changes of assumptions	$ 4	$ 16
Net difference between projected and actual earnings on investments	$ 0	$ 37
Changes in proportionate share	$ 466	$ 210
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 470	$ 276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 194

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 297
2nd Fiscal Year	(93)
3rd Fiscal Year	(24)
4th Fiscal Year	12
5th Fiscal Year	0
Thereafter	0
Total	$ 194

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2788: Port of Hood River

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01196684%
Employer's proportionate share at MD		0.01158703%
Employer's proportionate share of system NOL/(A) at prior MD	$	(41,094)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(41,173)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(44,657)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,164)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(112)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,276)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,116
Changes of assumptions	$ 322	$ 1,372
Net difference between projected and actual earnings on investments	$ 0	$ 3,140
Changes in proportionate share	$ 578	$ 4,237
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 900	$ 9,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,965)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,269)
2nd Fiscal Year	(1,720)
3rd Fiscal Year	(1,981)
4th Fiscal Year	1,006
5th Fiscal Year	0
Thereafter	0
Total	$ (8,965)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2789: Farmers Irrigation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00308434%
Employer's proportionate share at MD		0.00293387%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,592)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,425)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,396)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,307)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,561)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	990
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(571)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 283
Changes of assumptions	$ 82	$ 347
Net difference between projected and actual earnings on investments	$ 0	$ 795
Changes in proportionate share	$ 229	$ 53
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 311	$ 1,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,167)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (512)
2nd Fiscal Year	(408)
3rd Fiscal Year	(502)
4th Fiscal Year	255
5th Fiscal Year	0
Thereafter	0
Total	$ (1,167)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2790: Silver Falls Library District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00382775%
Employer's proportionate share at MD		0.00342929%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,145)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,185)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,983)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,217)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,824)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,080
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(744)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 330
Changes of assumptions	$ 95	$ 406
Net difference between projected and actual earnings on investments	$ 0	$ 929
Changes in proportionate share	$ 843	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 938	$ 1,665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (727)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (76)
2nd Fiscal Year	(363)
3rd Fiscal Year	(586)
4th Fiscal Year	298
5th Fiscal Year	0
Thereafter	0
Total	$ (727)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2792: North Wasco County Parks And Recreation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00342585%
Employer's proportionate share at MD		0.00156883%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,764)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,575)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,024)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,046)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(835)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,071
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**236**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 151
Changes of assumptions	$ 44	$ 186
Net difference between projected and actual earnings on investments	$ 0	$ 425
Changes in proportionate share	$ 2,828	$ 598
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,872	$ 1,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,512

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 961
2nd Fiscal Year	683
3rd Fiscal Year	(268)
4th Fiscal Year	136
5th Fiscal Year	0
Thereafter	0
Total	$ 1,512

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2793: North Lincoln Fire & Rescue District 1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00556801%
Employer's proportionate share at MD		0.00685411%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,121)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,355)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,951)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,416)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,647)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,500
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(147)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 660
Changes of assumptions	$ 191	$ 812
Net difference between projected and actual earnings on investments	$ 0	$ 1,857
Changes in proportionate share	$ 1,539	$ 1,959
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,730	$ 5,288
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,558)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,198)
2nd Fiscal Year	(1,784)
3rd Fiscal Year	(1,172)
4th Fiscal Year	595
5th Fiscal Year	0
Thereafter	0
Total	$ (3,558)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2794: Siuslaw Rural Fire Protection District 1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,198
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,198**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	1,735	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,735	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,735

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,735
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	1,735

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2796: West Side Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00303338%
Employer's proportionate share at MD		0.00267925%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,417)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,520)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,580)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,326)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,425)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(751)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,176)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 258
Changes of assumptions	$ 75	$ 317
Net difference between projected and actual earnings on investments	$ 0	$ 726
Changes in proportionate share	$ 539	$ 1,092
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 614	$ 2,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,779)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,291)
2nd Fiscal Year	(263)
3rd Fiscal Year	(458)
4th Fiscal Year	233
5th Fiscal Year	0
Thereafter	0
Total	$ (1,779)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2797: Vernonia Fire

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00058481%
Employer's proportionate share at MD		0.00057229%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,008)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,034)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,833)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,206)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(304)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	392
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**88**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 55
Changes of assumptions	$ 16	$ 68
Net difference between projected and actual earnings on investments	$ 0	$ 155
Changes in proportionate share	$ 158	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 174	$ 278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (104)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 33
2nd Fiscal Year	(88)
3rd Fiscal Year	(98)
4th Fiscal Year	50
5th Fiscal Year	0
Thereafter	0
Total	$ (104)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2798: Fairview Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00021720%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(772)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(696)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(837)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(116)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	273
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**157**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21
Changes of assumptions	$ 6	$ 26
Net difference between projected and actual earnings on investments	$ 0	$ 59
Changes in proportionate share	$ 233	$ 331
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 239	$ 437
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (198)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (33)
2nd Fiscal Year	(146)
3rd Fiscal Year	(37)
4th Fiscal Year	19
5th Fiscal Year	0
Thereafter	0
Total	$ (198)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2799: Sublimity Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00179222%
Employer's proportionate share at MD		0.00091844%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,154)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,264)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,941)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,540)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(489)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	434
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(55)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 88
Changes of assumptions	$ 26	$ 109
Net difference between projected and actual earnings on investments	$ 0	$ 249
Changes in proportionate share	$ 1,331	$ 426
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,357	$ 872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 485

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 270
2nd Fiscal Year	291
3rd Fiscal Year	(157)
4th Fiscal Year	80
5th Fiscal Year	0
Thereafter	0
Total	$ 485

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2801: Coburg Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00280122%
Employer's proportionate share at MD		0.00270162%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,619)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,600)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,652)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,412)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,437)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(376)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,813)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 260
Changes of assumptions	$ 75	$ 320
Net difference between projected and actual earnings on investments	$ 0	$ 732
Changes in proportionate share	$ 152	$ 501
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 227	$ 1,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,586)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (964)
2nd Fiscal Year	(395)
3rd Fiscal Year	(462)
4th Fiscal Year	234
5th Fiscal Year	0
Thereafter	0
Total	$ (1,586)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2802: Rural Road Assessment District 3

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00006648%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(228)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,073
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,073**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 508	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 508	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 508

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 474
2nd Fiscal Year	34
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 508

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2803: Southwestern Polk County Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2804: Aurora Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00218401%
Employer's proportionate share at MD		0.00358711%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,500)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,746)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,488)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,825)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,908)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,207)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,115)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 345
Changes of assumptions	$ 100	$ 425
Net difference between projected and actual earnings on investments	$ 0	$ 972
Changes in proportionate share	$ 0	$ 2,840
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 100	$ 4,582
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,482)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,877)
2nd Fiscal Year	(1,304)
3rd Fiscal Year	(613)
4th Fiscal Year	311
5th Fiscal Year	0
Thereafter	0
Total	$ (4,482)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2806: Multnomah County Rural Fire Protection District 14

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	123
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**123**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	65	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	65	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	65

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	65
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	65

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2809: Juntura Road District 4

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	280
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**280**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	593	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	593	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	593

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	593
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	593

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2810: Sutherlin Water Control District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	473
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**473**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	223	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	223	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	223

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	223
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	223

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2811: Mid-Columbia Center For Living

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01108675%
Employer's proportionate share at MD		0.00889802%
Employer's proportionate share of system NOL/(A) at prior MD	$	(38,072)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,618)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,497)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,293)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,734)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	31,368
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**26,634**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 857
Changes of assumptions	$ 248	$ 1,054
Net difference between projected and actual earnings on investments	$ 0	$ 2,411
Changes in proportionate share	$ 17,624	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,872	$ 4,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,550

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,656
2nd Fiscal Year	(357)
3rd Fiscal Year	(1,522)
4th Fiscal Year	772
5th Fiscal Year	0
Thereafter	0
Total	$ 13,550

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2814: The Job Council

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00318728%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,326)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,207)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,284)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,696)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,237)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,933)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 307
Changes of assumptions	$ 89	$ 378
Net difference between projected and actual earnings on investments	$ 0	$ 864
Changes in proportionate share	$ 0	$ 4,855
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 89	$ 6,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,315)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,902)
2nd Fiscal Year	(2,144)
3rd Fiscal Year	(545)
4th Fiscal Year	277
5th Fiscal Year	0
Thereafter	0
Total	$ (6,315)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2816: Odell Sanitary District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00128031%
Employer's proportionate share at MD		0.00152164%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,397)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,407)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,873)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,864)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(810)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	624
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(186)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 147
Changes of assumptions	$ 42	$ 180
Net difference between projected and actual earnings on investments	$ 0	$ 412
Changes in proportionate share	$ 947	$ 368
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 989	$ 1,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (118)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 384
2nd Fiscal Year	(374)
3rd Fiscal Year	(260)
4th Fiscal Year	132
5th Fiscal Year	0
Thereafter	0
Total	$ (118)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2817: Wickiup Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00187999%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,680)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,021)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,246)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,000)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,548)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,548)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 181
Changes of assumptions	$ 52	$ 223
Net difference between projected and actual earnings on investments	$ 0	$ 509
Changes in proportionate share	$ 0	$ 2,864
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 52	$ 3,777
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,725)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,301)
2nd Fiscal Year	(1,265)
3rd Fiscal Year	(321)
4th Fiscal Year	163
5th Fiscal Year	0
Thereafter	0
Total	$ (3,725)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2818: Netarts Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00134982%
Employer's proportionate share at MD		0.00129061%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,635)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,586)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,133)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,974)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(687)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	280
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(407)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 124
Changes of assumptions	$ 36	$ 153
Net difference between projected and actual earnings on investments	$ 0	$ 350
Changes in proportionate share	$ 341	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 377	$ 627
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (250)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 42
2nd Fiscal Year	(183)
3rd Fiscal Year	(221)
4th Fiscal Year	112
5th Fiscal Year	0
Thereafter	0
Total	$ (250)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2819: Harrisburg Fire and Rescue

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00038132%
Employer's proportionate share at MD		0.00061582%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,309)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,188)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,972)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,373)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(328)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	406
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**78**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 59
Changes of assumptions	$ 17	$ 73
Net difference between projected and actual earnings on investments	$ 0	$ 167
Changes in proportionate share	$ 244	$ 357
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 261	$ 656
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (395)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (123)
2nd Fiscal Year	(221)
3rd Fiscal Year	(105)
4th Fiscal Year	53
5th Fiscal Year	0
Thereafter	0
Total	$ (395)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2820: Central Oregon Coast Fire & Rescue District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00001586%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,491
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,491**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	707	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	707	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	707

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	699
2nd Fiscal Year		8
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	707

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2821: Tillamook County Soil And Water Conservation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00216579%
Employer's proportionate share at MD		0.00241730%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,437)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,590)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,742)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,316)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,286)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(145)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,431)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 233
Changes of assumptions	$ 67	$ 286
Net difference between projected and actual earnings on investments	$ 0	$ 655
Changes in proportionate share	$ 691	$ 383
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 758	$ 1,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (799)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (70)
2nd Fiscal Year	(526)
3rd Fiscal Year	(413)
4th Fiscal Year	210
5th Fiscal Year	0
Thereafter	0
Total	$ (799)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2822: Deschutes County Rural Fire Protection District 2

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00258529%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,186)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,280)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,964)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,375)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,590)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,965)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 249
Changes of assumptions	$ 72	$ 306
Net difference between projected and actual earnings on investments	$ 0	$ 701
Changes in proportionate share	$ 0	$ 3,938
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 72	$ 5,194
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,122)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,166)
2nd Fiscal Year	(1,739)
3rd Fiscal Year	(442)
4th Fiscal Year	224
5th Fiscal Year	0
Thereafter	0
Total	$ (5,122)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2823: Lyons Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00025951%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(922)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(831)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,000)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(138)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	144
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 25
Changes of assumptions	$ 7	$ 31
Net difference between projected and actual earnings on investments	$ 0	$ 70
Changes in proportionate share	$ 312	$ 395
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 319	$ 521
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (202)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6)
2nd Fiscal Year	(174)
3rd Fiscal Year	(44)
4th Fiscal Year	23
5th Fiscal Year	0
Thereafter	0
Total	$ (202)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2824: Glide Fire Department

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00027401%
Employer's proportionate share at MD		0.00016067%
Employer's proportionate share of system NOL/(A) at prior MD	$	(941)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(571)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(515)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(619)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(85)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	500
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**415**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15
Changes of assumptions	$ 4	$ 19
Net difference between projected and actual earnings on investments	$ 0	$ 44
Changes in proportionate share	$ 344	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 348	$ 78
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 270

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 252
2nd Fiscal Year	31
3rd Fiscal Year	(27)
4th Fiscal Year	14
5th Fiscal Year	0
Thereafter	0
Total	$ 270

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2825: Northern Oregon Corrections

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04391980%
Employer's proportionate share at MD		0.02437315%
Employer's proportionate share of system NOL/(A) at prior MD	$	(150,821)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(86,606)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(78,057)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(93,935)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,967)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,515
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,452)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,347
Changes of assumptions	$ 678	$ 2,887
Net difference between projected and actual earnings on investments	$ 0	$ 6,605
Changes in proportionate share	$ 29,776	$ 8,548
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,454	$ 20,387
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,067

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,215
2nd Fiscal Year	5,905
3rd Fiscal Year	(4,168)
4th Fiscal Year	2,115
5th Fiscal Year	0
Thereafter	0
Total	$ 10,067

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2826: Wasco County Soil-Water Conservation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00430525%
Employer's proportionate share at MD		0.00568593%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,784)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,204)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,210)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,914)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,025)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,988)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,013)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 548
Changes of assumptions	$ 158	$ 673
Net difference between projected and actual earnings on investments	$ 0	$ 1,541
Changes in proportionate share	$ 0	$ 2,748
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 158	$ 5,510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,352)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,234)
2nd Fiscal Year	(1,639)
3rd Fiscal Year	(972)
4th Fiscal Year	493
5th Fiscal Year	0
Thereafter	0
Total	$ (5,352)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2828: Deschutes Public Library District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03945931%
Employer's proportionate share at MD		0.03559939%
Employer's proportionate share of system NOL/(A) at prior MD	$	(135,503)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(126,497)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(114,010)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(137,202)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,939)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,353
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,586)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,428
Changes of assumptions	$ 990	$ 4,217
Net difference between projected and actual earnings on investments	$ 0	$ 9,647
Changes in proportionate share	$ 5,880	$ 676
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,870	$ 17,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,098)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,186)
2nd Fiscal Year	(3,913)
3rd Fiscal Year	(6,088)
4th Fiscal Year	3,090
5th Fiscal Year	0
Thereafter	0
Total	$ (11,098)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2829: Hubbard Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	284
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**284**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2830: Netarts-Oceanside Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00060911%
Employer's proportionate share at MD		0.00056091%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,092)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,993)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,796)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,162)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(298)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,000
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**702**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 54
Changes of assumptions	$ 16	$ 66
Net difference between projected and actual earnings on investments	$ 0	$ 152
Changes in proportionate share	$ 842	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 858	$ 272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 586

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 700
2nd Fiscal Year	(68)
3rd Fiscal Year	(96)
4th Fiscal Year	49
5th Fiscal Year	0
Thereafter	0
Total	$ 586

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2833: Boardman Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,106
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,106**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	472	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	472	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	472

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	472
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	472

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2834: Crescent Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00208296%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,401)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,671)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,028)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,108)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,007)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,115)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 201
Changes of assumptions	$ 58	$ 247
Net difference between projected and actual earnings on investments	$ 0	$ 564
Changes in proportionate share	$ 0	$ 3,173
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 58	$ 4,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,127)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,551)
2nd Fiscal Year	(1,401)
3rd Fiscal Year	(356)
4th Fiscal Year	181
5th Fiscal Year	0
Thereafter	0
Total	$ (4,127)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2835: North Clackamas County Water Commission

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,736
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,736**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	925	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	925	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	925

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	925
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	925

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2837: NORCOM

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01000993%
Employer's proportionate share at MD		0.00942069%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,374)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,475)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,170)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,308)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,012)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,501
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,511)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 907
Changes of assumptions	$ 262	$ 1,116
Net difference between projected and actual earnings on investments	$ 0	$ 2,553
Changes in proportionate share	$ 1,832	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,094	$ 4,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,482)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (434)
2nd Fiscal Year	(1,254)
3rd Fiscal Year	(1,611)
4th Fiscal Year	818
5th Fiscal Year	0
Thereafter	0
Total	$ (2,482)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2838: High Desert Parks & Recreation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00001350%
Employer's proportionate share at MD		0.00121780%
Employer's proportionate share of system NOL/(A) at prior MD	$	(46)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,327)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,900)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,693)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(648)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(989)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,637)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 117
Changes of assumptions	$ 34	$ 144
Net difference between projected and actual earnings on investments	$ 0	$ 330
Changes in proportionate share	$ 283	$ 1,835
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 317	$ 2,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,109)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,194)
2nd Fiscal Year	(813)
3rd Fiscal Year	(208)
4th Fiscal Year	106
5th Fiscal Year	0
Thereafter	0
Total	$ (2,109)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2839: North Morrow Vector Control District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00367691%
Employer's proportionate share at MD		0.00336991%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,627)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,974)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,792)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,988)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,793)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,269)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,062)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 324
Changes of assumptions	$ 94	$ 399
Net difference between projected and actual earnings on investments	$ 0	$ 913
Changes in proportionate share	$ 467	$ 1,026
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 561	$ 2,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,101)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,417)
2nd Fiscal Year	(401)
3rd Fiscal Year	(576)
4th Fiscal Year	292
5th Fiscal Year	0
Thereafter	0
Total	$ (2,101)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2840: Cannon Beach Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00228018%
Employer's proportionate share at MD		0.00239168%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,830)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,498)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,660)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,218)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,272)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(771)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,043)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 230
Changes of assumptions	$ 67	$ 283
Net difference between projected and actual earnings on investments	$ 0	$ 648
Changes in proportionate share	$ 0	$ 741
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 67	$ 1,902
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,835)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,184)
2nd Fiscal Year	(451)
3rd Fiscal Year	(409)
4th Fiscal Year	208
5th Fiscal Year	0
Thereafter	0
Total	$ (1,835)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2841: Jefferson County Soil & Water Conservation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00194712%
Employer's proportionate share at MD		0.00153344%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,686)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,449)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,911)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,910)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(816)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(816)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 148
Changes of assumptions	$ 43	$ 182
Net difference between projected and actual earnings on investments	$ 0	$ 416
Changes in proportionate share	$ 631	$ 495
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 674	$ 1,241
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (567)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (395)
2nd Fiscal Year	(42)
3rd Fiscal Year	(262)
4th Fiscal Year	133
5th Fiscal Year	0
Thereafter	0
Total	$ (567)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2842: Tualatin Valley Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09743986%
Employer's proportionate share at MD		0.08947764%
Employer's proportionate share of system NOL/(A) at prior MD	$	(334,609)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(317,946)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(286,559)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(344,851)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(47,604)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,207
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(46,397)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,616
Changes of assumptions	$ 2,489	$ 10,598
Net difference between projected and actual earnings on investments	$ 0	$ 24,247
Changes in proportionate share	$ 12,129	$ 23,019
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,618	$ 66,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (51,862)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (33,608)
2nd Fiscal Year	(10,718)
3rd Fiscal Year	(15,301)
4th Fiscal Year	7,766
5th Fiscal Year	0
Thereafter	0
Total	$ (51,862)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2843: Yachats Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00259064%
Employer's proportionate share at MD		0.00230545%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,896)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,192)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,383)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,885)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,227)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,265
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**38**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 222
Changes of assumptions	$ 64	$ 273
Net difference between projected and actual earnings on investments	$ 0	$ 625
Changes in proportionate share	$ 1,047	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,111	$ 1,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 421
2nd Fiscal Year	(235)
3rd Fiscal Year	(394)
4th Fiscal Year	200
5th Fiscal Year	0
Thereafter	0
Total	$ (9)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2844: Crook County Rural Fire Protection District 1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00886596%
Employer's proportionate share at MD		0.01287479%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,446)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(45,749)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(41,232)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(49,620)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,850)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,892
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,958)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,240
Changes of assumptions	$ 358	$ 1,525
Net difference between projected and actual earnings on investments	$ 0	$ 3,489
Changes in proportionate share	$ 2,610	$ 6,107
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,968	$ 12,361
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,393)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,148)
2nd Fiscal Year	(4,160)
3rd Fiscal Year	(2,202)
4th Fiscal Year	1,117
5th Fiscal Year	0
Thereafter	0
Total	$ (9,393)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2845: Sunrise Water Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00848092%
Employer's proportionate share at MD		0.00935317%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,124)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,235)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,954)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,048)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,976)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,014
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,962)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 901
Changes of assumptions	$ 260	$ 1,108
Net difference between projected and actual earnings on investments	$ 0	$ 2,535
Changes in proportionate share	$ 0	$ 3,937
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 260	$ 8,481
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,221)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,447)
2nd Fiscal Year	(1,985)
3rd Fiscal Year	(1,599)
4th Fiscal Year	812
5th Fiscal Year	0
Thereafter	0
Total	$ (8,221)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2846: Jefferson County Library District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00074004%
Employer's proportionate share at MD		0.00015131%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,541)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(538)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(485)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(583)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(80)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	980
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**900**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15
Changes of assumptions	$ 4	$ 18
Net difference between projected and actual earnings on investments	$ 0	$ 41
Changes in proportionate share	$ 897	$ 97
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 901	$ 171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 730

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 469
2nd Fiscal Year	274
3rd Fiscal Year	(26)
4th Fiscal Year	13
5th Fiscal Year	0
Thereafter	0
Total	$ 730

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2847: Sweet Home Fire and Ambulance District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01012669%
Employer's proportionate share at MD		0.00828830%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,775)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,451)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,544)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,944)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,410)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,881
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,529)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 798
Changes of assumptions	$ 231	$ 982
Net difference between projected and actual earnings on investments	$ 0	$ 2,246
Changes in proportionate share	$ 2,800	$ 475
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,031	$ 4,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,470)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (338)
2nd Fiscal Year	(434)
3rd Fiscal Year	(1,417)
4th Fiscal Year	719
5th Fiscal Year	0
Thereafter	0
Total	$ (1,470)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2849: Lebanon Aquatic District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00091180%
Employer's proportionate share at MD		0.00061826%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,131)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,197)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,980)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,383)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(329)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,035
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**706**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 60
Changes of assumptions	$ 17	$ 73
Net difference between projected and actual earnings on investments	$ 0	$ 168
Changes in proportionate share	$ 964	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 981	$ 301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 680

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 686
2nd Fiscal Year	47
3rd Fiscal Year	(106)
4th Fiscal Year	54
5th Fiscal Year	0
Thereafter	0
Total	$ 680

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2850: Lake County 4-H & Extension Service

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2851: East Umatilla County Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	259
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**259**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	123	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	123	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	123

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	123
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	123

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2852: Ochoco Irrigation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00248401%
Employer's proportionate share at MD		0.00274758%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,530)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,763)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,799)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,589)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,462)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	380
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,082)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 265
Changes of assumptions	$ 76	$ 325
Net difference between projected and actual earnings on investments	$ 0	$ 745
Changes in proportionate share	$ 0	$ 1,184
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 76	$ 2,519
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,443)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,624)
2nd Fiscal Year	(586)
3rd Fiscal Year	(470)
4th Fiscal Year	238
5th Fiscal Year	0
Thereafter	0
Total	$ (2,443)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2853: Mill City Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00138222%
Employer's proportionate share at MD		0.00131746%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,747)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,681)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,219)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,078)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(701)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(484)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,185)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 127
Changes of assumptions	$ 37	$ 156
Net difference between projected and actual earnings on investments	$ 0	$ 357
Changes in proportionate share	$ 98	$ 297
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 135	$ 937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (802)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (506)
2nd Fiscal Year	(185)
3rd Fiscal Year	(225)
4th Fiscal Year	114
5th Fiscal Year	0
Thereafter	0
Total	$ (802)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2855: Harney Hospital

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02145540%
Employer's proportionate share at MD		0.06700400%
Employer's proportionate share of system NOL/(A) at prior MD	$	(73,678)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(238,089)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(214,585)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(258,237)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(35,647)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,297)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(43,944)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,452
Changes of assumptions	$ 1,864	$ 7,936
Net difference between projected and actual earnings on investments	$ 0	$ 18,157
Changes in proportionate share	$ 8,260	$ 69,385
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,124	$ 101,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (91,806)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (51,981)
2nd Fiscal Year	(34,183)
3rd Fiscal Year	(11,458)
4th Fiscal Year	5,815
5th Fiscal Year	0
Thereafter	0
Total	$ (91,806)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2857: Sunriver Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01702462%
Employer's proportionate share at MD		0.02460418%
Employer's proportionate share of system NOL/(A) at prior MD	$	(58,463)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(87,427)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(78,797)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(94,826)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,090)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,024)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(21,114)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,369
Changes of assumptions	$ 685	$ 2,914
Net difference between projected and actual earnings on investments	$ 0	$ 6,667
Changes in proportionate share	$ 0	$ 13,318
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 685	$ 25,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,583)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,604)
2nd Fiscal Year	(7,908)
3rd Fiscal Year	(4,207)
4th Fiscal Year	2,135
5th Fiscal Year	0
Thereafter	0
Total	$ (24,583)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2858: Nesika Beach-Ophir Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00031350%
Employer's proportionate share at MD		0.00001912%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,077)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(68)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(74)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	652
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**642**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2
Changes of assumptions	$ 1	$ 2
Net difference between projected and actual earnings on investments	$ 0	$ 5
Changes in proportionate share	$ 616	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 617	$ 9
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 608

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 462
2nd Fiscal Year	147
3rd Fiscal Year	(3)
4th Fiscal Year	2
5th Fiscal Year	0
Thereafter	0
Total	$ 608

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2859: South Lane County Fire and Rescue

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01162331%
Employer's proportionate share at MD		0.01069788%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,915)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(38,013)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,261)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(41,230)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,691)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,013
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**322**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,030
Changes of assumptions	$ 298	$ 1,267
Net difference between projected and actual earnings on investments	$ 0	$ 2,899
Changes in proportionate share	$ 3,312	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,610	$ 5,196
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,586)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 609
2nd Fiscal Year	(1,295)
3rd Fiscal Year	(1,829)
4th Fiscal Year	928
5th Fiscal Year	0
Thereafter	0
Total	$ (1,586)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2860: Coos County Airport District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00468152%
Employer's proportionate share at MD		0.00476953%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,076)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,948)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,275)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,382)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,537)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(212)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,749)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 459
Changes of assumptions	$ 133	$ 565
Net difference between projected and actual earnings on investments	$ 0	$ 1,292
Changes in proportionate share	$ 0	$ 1,628
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 133	$ 3,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,811)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,578)
2nd Fiscal Year	(832)
3rd Fiscal Year	(816)
4th Fiscal Year	414
5th Fiscal Year	0
Thereafter	0
Total	$ (3,811)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2861: Mt Angel Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00124487%
Employer's proportionate share at MD		0.00109822%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,275)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,902)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,517)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,233)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(584)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(226)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(810)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 106
Changes of assumptions	$ 31	$ 130
Net difference between projected and actual earnings on investments	$ 0	$ 298
Changes in proportionate share	$ 224	$ 186
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 255	$ 720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (465)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (266)
2nd Fiscal Year	(106)
3rd Fiscal Year	(188)
4th Fiscal Year	95
5th Fiscal Year	0
Thereafter	0
Total	$ (465)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2864: Tri-City Water and Sanitary Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,360
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,360**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	1,206	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,206	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,206

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,206
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	1,206

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2865: Tri-County Cooperative Weed Management Area

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00050437%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,792)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,615)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,944)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(268)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	197
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(71)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 49
Changes of assumptions	$ 14	$ 60
Net difference between projected and actual earnings on investments	$ 0	$ 137
Changes in proportionate share	$ 423	$ 768
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 437	$ 1,014
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (577)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (194)
2nd Fiscal Year	(339)
3rd Fiscal Year	(86)
4th Fiscal Year	44
5th Fiscal Year	0
Thereafter	0
Total	$ (577)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2867: West Multnomah Soil And Water Conservation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00405824%
Employer's proportionate share at MD		0.00442786%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,936)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,734)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,181)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,065)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,356)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	824
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,532)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 426
Changes of assumptions	$ 123	$ 524
Net difference between projected and actual earnings on investments	$ 0	$ 1,200
Changes in proportionate share	$ 0	$ 807
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 123	$ 2,957
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,834)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,543)
2nd Fiscal Year	(918)
3rd Fiscal Year	(757)
4th Fiscal Year	384
5th Fiscal Year	0
Thereafter	0
Total	$ (2,834)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2869: Nehalem Bay Fire & Rescue

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,572
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,572**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	835	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	835	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	835

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	835
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	835

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2870: Clackamas River Water Providers

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00248941%
Employer's proportionate share at MD		0.00227128%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,549)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,071)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,274)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,754)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,208)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(345)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,553)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 219
Changes of assumptions	$ 63	$ 269
Net difference between projected and actual earnings on investments	$ 0	$ 615
Changes in proportionate share	$ 332	$ 370
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 395	$ 1,473
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,078)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (622)
2nd Fiscal Year	(265)
3rd Fiscal Year	(388)
4th Fiscal Year	197
5th Fiscal Year	0
Thereafter	0
Total	$ (1,078)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2873: Mosier Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00143857%
Employer's proportionate share at MD		0.00135732%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,940)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,823)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,347)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,231)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(722)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(563)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,285)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 131
Changes of assumptions	$ 38	$ 161
Net difference between projected and actual earnings on investments	$ 0	$ 368
Changes in proportionate share	$ 124	$ 521
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 162	$ 1,181
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,019)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (722)
2nd Fiscal Year	(182)
3rd Fiscal Year	(232)
4th Fiscal Year	118
5th Fiscal Year	0
Thereafter	0
Total	$ (1,019)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2874: Umatilla-Morrow Radio and Data District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00490154%
Employer's proportionate share at MD		0.00472967%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,832)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,806)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,147)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,228)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,516)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,801)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,317)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 455
Changes of assumptions	$ 132	$ 560
Net difference between projected and actual earnings on investments	$ 0	$ 1,282
Changes in proportionate share	$ 262	$ 1,642
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 394	$ 3,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,545)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,454)
2nd Fiscal Year	(693)
3rd Fiscal Year	(809)
4th Fiscal Year	410
5th Fiscal Year	0
Thereafter	0
Total	$ (3,545)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2876: Oregon Municipal Electric Utilities Association

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	692
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**692**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	321	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	321	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	321

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	321
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	321

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2877: Mid-Columbia Fire And Rescue V1-801

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00462066%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,419)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,798)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,808)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,458)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,174
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,716**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 445
Changes of assumptions	$ 129	$ 547
Net difference between projected and actual earnings on investments	$ 0	$ 1,252
Changes in proportionate share	$ 5,724	$ 7,039
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,853	$ 9,283
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,430)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 68
2nd Fiscal Year	(3,109)
3rd Fiscal Year	(790)
4th Fiscal Year	401
5th Fiscal Year	0
Thereafter	0
Total	$ (3,430)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2878: Yamhill Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00007896%
Employer's proportionate share at MD		0.00011186%
Employer's proportionate share of system NOL/(A) at prior MD	$	(271)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(397)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(358)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(431)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(60)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	306
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**246**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11
Changes of assumptions	$ 3	$ 13
Net difference between projected and actual earnings on investments	$ 0	$ 30
Changes in proportionate share	$ 147	$ 50
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 150	$ 104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 46

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 91
2nd Fiscal Year	(35)
3rd Fiscal Year	(19)
4th Fiscal Year	10
5th Fiscal Year	0
Thereafter	0
Total	$ 46

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2879: LaGrande Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.02487833%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(88,401)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(79,675)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(95,882)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,236)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(25,130)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(38,366)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,396
Changes of assumptions	$ 692	$ 2,947
Net difference between projected and actual earnings on investments	$ 0	$ 6,742
Changes in proportionate share	$ 200	$ 37,897
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 892	$ 49,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (49,090)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,257)
2nd Fiscal Year	(16,736)
3rd Fiscal Year	(4,254)
4th Fiscal Year	2,159
5th Fiscal Year	0
Thereafter	0
Total	$ (49,090)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2880: Oregon Health & Science University

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		2.93234611%
Employer's proportionate share at MD		3.30480598%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,069,693)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,743,138)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,583,877)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,736,895)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,758,212)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(439,619)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,197,831)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 318,230
Changes of assumptions	$ 91,947	$ 391,433
Net difference between projected and actual earnings on investments	$ 0	$ 895,565
Changes in proportionate share	$ 0	$ 975,537
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 91,947	$ 2,580,765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,488,818)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,476,172)
2nd Fiscal Year	(734,325)
3rd Fiscal Year	(565,143)
4th Fiscal Year	286,821
5th Fiscal Year	0
Thereafter	0
Total	$ (2,488,818)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2881: Lake Chinook Fire and Rescue District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00053853%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,914)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,725)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,076)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(287)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(294)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(581)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 52
Changes of assumptions	$ 15	$ 64
Net difference between projected and actual earnings on investments	$ 0	$ 146
Changes in proportionate share	$ 108	$ 820
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 123	$ 1,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (959)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (551)
2nd Fiscal Year	(362)
3rd Fiscal Year	(92)
4th Fiscal Year	47
5th Fiscal Year	0
Thereafter	0
Total	$ (959)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2883: Lane Fire Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02289465%
Employer's proportionate share at MD		0.01924121%
Employer's proportionate share of system NOL/(A) at prior MD	$	(78,620)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(68,371)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61,621)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(74,157)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,237)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,667
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,570)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,853
Changes of assumptions	$ 535	$ 2,279
Net difference between projected and actual earnings on investments	$ 0	$ 5,214
Changes in proportionate share	$ 5,566	$ 4,936
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,101	$ 14,282
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,181)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,242)
2nd Fiscal Year	(1,318)
3rd Fiscal Year	(3,290)
4th Fiscal Year	1,670
5th Fiscal Year	0
Thereafter	0
Total	$ (8,181)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2884: North Central Public Health District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00333574%
Employer's proportionate share at MD		0.00300831%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,455)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,690)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,634)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,594)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,600)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,427
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,827**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 290
Changes of assumptions	$ 84	$ 356
Net difference between projected and actual earnings on investments	$ 0	$ 815
Changes in proportionate share	$ 1,645	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,729	$ 1,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 268

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 850
2nd Fiscal Year	(329)
3rd Fiscal Year	(514)
4th Fiscal Year	261
5th Fiscal Year	0
Thereafter	0
Total	$ 268

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2885: Siletz Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	646
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**646**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	508	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	508	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	508

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	508
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	508

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2886: Idanha-Detroit Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00023388%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(831)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(749)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(901)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(124)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	473
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**349**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	23
Changes of assumptions	$	7	$	28
Net difference between projected and actual earnings on investments	$	0	$	63
Changes in proportionate share	$	0	$	356
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	7	$	470
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(463)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(287)
2nd Fiscal Year		(157)
3rd Fiscal Year		(40)
4th Fiscal Year		20
5th Fiscal Year		0
Thereafter		0
Total	$	(463)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2887: Umatilla County Fire District #1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02143144%
Employer's proportionate share at MD		0.02294791%
Employer's proportionate share of system NOL/(A) at prior MD	$	(73,596)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(81,542)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(73,492)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(88,442)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,209)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,425
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,784)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,210
Changes of assumptions	$ 638	$ 2,718
Net difference between projected and actual earnings on investments	$ 0	$ 6,219
Changes in proportionate share	$ 3,751	$ 2,310
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,389	$ 13,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,068)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,579)
2nd Fiscal Year	(4,556)
3rd Fiscal Year	(3,924)
4th Fiscal Year	1,992
5th Fiscal Year	0
Thereafter	0
Total	$ (9,068)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2888: Oak Lodge Water Services District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02007454%
Employer's proportionate share at MD		0.01516275%
Employer's proportionate share of system NOL/(A) at prior MD	$	(68,936)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(53,879)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48,560)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(58,438)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,067)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,138
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**71**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,460
Changes of assumptions	$ 422	$ 1,796
Net difference between projected and actual earnings on investments	$ 0	$ 4,109
Changes in proportionate share	$ 9,279	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,701	$ 7,365
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,336

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,620
2nd Fiscal Year	(7)
3rd Fiscal Year	(2,593)
4th Fiscal Year	1,316
5th Fiscal Year	0
Thereafter	0
Total	$ 2,336

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2889: Mid-valley Behavioral Care Network

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00063138%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,168)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,232
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,232**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 3,124	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,124	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,124

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,803
2nd Fiscal Year	321
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 3,124

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2890: Central Cascades Fire & EMS

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	65
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**65**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2891: Grant County Emergency Communications Agency

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00152024%
Employer's proportionate share at MD		0.00137318%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,221)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,879)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,398)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,292)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(731)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(180)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(911)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 132
Changes of assumptions	$ 38	$ 163
Net difference between projected and actual earnings on investments	$ 0	$ 372
Changes in proportionate share	$ 295	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 333	$ 667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (334)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (67)
2nd Fiscal Year	(152)
3rd Fiscal Year	(235)
4th Fiscal Year	119
5th Fiscal Year	0
Thereafter	0
Total	$ (334)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2892: Lake Health District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	714
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**714**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 1,265	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,265	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,265

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,265
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,265

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2893: Pleasant Hill Goshen Fire & Rescue

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01320496%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(45,346)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,598
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,598**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 20,115	$ 5,155
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,115	$ 5,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,960

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,255
2nd Fiscal Year	6,705
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 14,960

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2894: Greater Toledo Pool Recreation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	23
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**23**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2895: Western Lane Fire and EMS Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00265948%
Employer's proportionate share at MD		0.00238598%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,133)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,478)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,641)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,196)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,269)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,555)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,824)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 230
Changes of assumptions	$ 66	$ 283
Net difference between projected and actual earnings on investments	$ 0	$ 647
Changes in proportionate share	$ 416	$ 1,161
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 482	$ 2,321
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,839)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,381)
2nd Fiscal Year	(256)
3rd Fiscal Year	(408)
4th Fiscal Year	207
5th Fiscal Year	0
Thereafter	0
Total	$ (1,839)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2900: Clatsop Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04405275%
Employer's proportionate share at MD		0.04559360%
Employer's proportionate share of system NOL/(A) at prior MD	$	(151,277)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(162,010)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(146,017)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(175,720)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,257)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,178
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,079)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,390
Changes of assumptions	$ 1,269	$ 5,400
Net difference between projected and actual earnings on investments	$ 0	$ 12,355
Changes in proportionate share	$ 6,793	$ 2,347
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,062	$ 24,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,430)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,288)
2nd Fiscal Year	(8,304)
3rd Fiscal Year	(7,797)
4th Fiscal Year	3,957
5th Fiscal Year	0
Thereafter	0
Total	$ (16,430)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2901: Blue Mountain Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06739386%
Employer's proportionate share at MD		0.07618796%
Employer's proportionate share of system NOL/(A) at prior MD	$	(231,431)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(270,723)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(243,997)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(293,632)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(40,533)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	22,050
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,483)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,336
Changes of assumptions	$ 2,120	$ 9,024
Net difference between projected and actual earnings on investments	$ 0	$ 20,646
Changes in proportionate share	$ 29,735	$ 13,396
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 31,855	$ 50,402
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,547)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,903
2nd Fiscal Year	(17,034)
3rd Fiscal Year	(13,029)
4th Fiscal Year	6,612
5th Fiscal Year	0
Thereafter	0
Total	$ (18,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2902: Treasure Valley Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07032060%
Employer's proportionate share at MD		0.04586775%
Employer's proportionate share of system NOL/(A) at prior MD	$	(241,481)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(162,984)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(146,895)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(176,777)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,402)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	27,194
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,792**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,417
Changes of assumptions	$ 1,276	$ 5,433
Net difference between projected and actual earnings on investments	$ 0	$ 12,430
Changes in proportionate share	$ 37,249	$ 2,202
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,525	$ 24,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,043

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,058
2nd Fiscal Year	4,849
3rd Fiscal Year	(7,844)
4th Fiscal Year	3,981
5th Fiscal Year	0
Thereafter	0
Total	$ 14,043

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2903: Umpqua Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04351046%
Employer's proportionate share at MD		0.04756958%
Employer's proportionate share of system NOL/(A) at prior MD	$	(149,415)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(169,031)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(152,345)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(183,336)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(25,308)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	31,554
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,246**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,581
Changes of assumptions	$ 1,323	$ 5,634
Net difference between projected and actual earnings on investments	$ 0	$ 12,891
Changes in proportionate share	$ 18,161	$ 6,183
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,484	$ 29,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,805)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,111
2nd Fiscal Year	(9,909)
3rd Fiscal Year	(8,135)
4th Fiscal Year	4,129
5th Fiscal Year	0
Thereafter	0
Total	$ (9,805)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2904: Lane Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.47854187%
Employer's proportionate share at MD		0.41986680%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,643,316)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,491,934)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,344,653)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,618,189)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(223,376)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,715
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(221,661)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 40,430
Changes of assumptions	$ 11,682	$ 49,731
Net difference between projected and actual earnings on investments	$ 0	$ 113,779
Changes in proportionate share	$ 89,381	$ 83,561
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 101,063	$ 287,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (186,438)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (111,606)
2nd Fiscal Year	(39,472)
3rd Fiscal Year	(71,800)
4th Fiscal Year	36,440
5th Fiscal Year	0
Thereafter	0
Total	$ (186,438)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2905: Mt Hood Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.41051663%
Employer's proportionate share at MD		0.21675273%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,409,716)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(770,199)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(694,166)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(835,376)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(115,316)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	237,810
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**122,494**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,872
Changes of assumptions	$ 6,031	$ 25,673
Net difference between projected and actual earnings on investments	$ 0	$ 58,738
Changes in proportionate share	$ 424,350	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 430,381	$ 105,283
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 325,098

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 280,723
2nd Fiscal Year	62,630
3rd Fiscal Year	(37,066)
4th Fiscal Year	18,812
5th Fiscal Year	0
Thereafter	0
Total	$ 325,098

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2906: Klamath Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.03220915%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(114,450)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(103,152)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(124,136)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,136)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	19,942
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,806**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,102
Changes of assumptions	$ 896	$ 3,815
Net difference between projected and actual earnings on investments	$ 0	$ 8,728
Changes in proportionate share	$ 38,087	$ 49,064
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,983	$ 64,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,726)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,344)
2nd Fiscal Year	(21,669)
3rd Fiscal Year	(5,508)
4th Fiscal Year	2,795
5th Fiscal Year	0
Thereafter	0
Total	$ (25,726)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2908: Clackamas Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.28580027%
Employer's proportionate share at MD		0.17667341%
Employer's proportionate share of system NOL/(A) at prior MD	$	(981,440)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(627,783)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(565,809)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(680,909)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(93,993)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	108,943
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**14,950**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,012
Changes of assumptions	$ 4,915	$ 20,926
Net difference between projected and actual earnings on investments	$ 0	$ 47,876
Changes in proportionate share	$ 166,234	$ 8,826
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 171,149	$ 94,640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 76,509

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 65,122
2nd Fiscal Year	26,266
3rd Fiscal Year	(30,212)
4th Fiscal Year	15,333
5th Fiscal Year	0
Thereafter	0
Total	$ 76,509

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2910: Linn-Benton Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.18067622%
Employer's proportionate share at MD		0.24688747%
Employer's proportionate share of system NOL/(A) at prior MD	$	(620,443)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(877,278)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(790,675)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(951,517)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(131,348)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,256)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(144,604)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,774
Changes of assumptions	$ 6,869	$ 29,242
Net difference between projected and actual earnings on investments	$ 0	$ 66,904
Changes in proportionate share	$ 22,790	$ 100,861
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,659	$ 220,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (191,122)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (95,979)
2nd Fiscal Year	(74,351)
3rd Fiscal Year	(42,219)
4th Fiscal Year	21,427
5th Fiscal Year	0
Thereafter	0
Total	$ (191,122)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2918: Portland Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.90735329%
Employer's proportionate share at MD		0.88144072%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,115,856)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,132,069)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,822,877)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,397,119)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(468,941)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	131,820
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(337,121)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 84,877
Changes of assumptions	$ 24,524	$ 104,401
Net difference between projected and actual earnings on investments	$ 0	$ 238,860
Changes in proportionate share	$ 39,473	$ 125,234
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 63,997	$ 553,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (489,375)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (282,888)
2nd Fiscal Year	(132,255)
3rd Fiscal Year	(150,732)
4th Fiscal Year	76,499
5th Fiscal Year	0
Thereafter	0
Total	$ (489,375)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2919: Chemeketa Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.41509421%
Employer's proportionate share at MD		0.40643273%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,425,436)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,444,198)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,301,630)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,566,413)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(216,229)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	48,638
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(167,591)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 39,137
Changes of assumptions	$ 11,308	$ 48,139
Net difference between projected and actual earnings on investments	$ 0	$ 110,139
Changes in proportionate share	$ 35,044	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 46,352	$ 197,415
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (151,063)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (54,182)
2nd Fiscal Year	(62,652)
3rd Fiscal Year	(69,503)
4th Fiscal Year	35,274
5th Fiscal Year	0
Thereafter	0
Total	$ (151,063)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2922: Rogue Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15932307%
Employer's proportionate share at MD		0.13225898%
Employer's proportionate share of system NOL/(A) at prior MD	$	(547,116)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(469,963)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(423,569)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(509,733)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(70,364)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	50,369
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(19,995)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,736
Changes of assumptions	$ 3,680	$ 15,665
Net difference between projected and actual earnings on investments	$ 0	$ 35,841
Changes in proportionate share	$ 52,494	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 56,174	$ 64,242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,068)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,148
2nd Fiscal Year	(8,077)
3rd Fiscal Year	(22,617)
4th Fiscal Year	11,479
5th Fiscal Year	0
Thereafter	0
Total	$ (8,068)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2995: Oregon Coast Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	19,911
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**19,911**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 23,661	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,661	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 23,661

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 23,661
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 23,661

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2996: Columbia Gorge Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02378047%
Employer's proportionate share at MD		0.01910983%
Employer's proportionate share of system NOL/(A) at prior MD	$	(81,662)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(67,904)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61,201)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(73,650)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,167)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	20,333
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**10,166**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,840
Changes of assumptions	$ 532	$ 2,263
Net difference between projected and actual earnings on investments	$ 0	$ 5,179
Changes in proportionate share	$ 17,626	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18,158	$ 9,282
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,876

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,266
2nd Fiscal Year	(781)
3rd Fiscal Year	(3,268)
4th Fiscal Year	1,659
5th Fiscal Year	0
Thereafter	0
Total	$ 8,876

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2997: Tillamook Bay Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00942681%
Employer's proportionate share at MD		0.00774041%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,372)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,504)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,789)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,832)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,118)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,860
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,742**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 745
Changes of assumptions	$ 215	$ 917
Net difference between projected and actual earnings on investments	$ 0	$ 2,098
Changes in proportionate share	$ 2,569	$ 2,471
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,784	$ 6,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,447)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,375)
2nd Fiscal Year	(420)
3rd Fiscal Year	(1,324)
4th Fiscal Year	672
5th Fiscal Year	0
Thereafter	0
Total	$ (3,447)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2998: Southwestern Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05922744%
Employer's proportionate share at MD		0.05451684%
Employer's proportionate share of system NOL/(A) at prior MD	$	(203,387)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(193,718)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(174,594)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(210,111)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,004)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	35,399
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,395**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,250
Changes of assumptions	$ 1,517	$ 6,457
Net difference between projected and actual earnings on investments	$ 0	$ 14,773
Changes in proportionate share	$ 25,824	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,341	$ 26,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 861

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12,055
2nd Fiscal Year	(6,603)
3rd Fiscal Year	(9,323)
4th Fiscal Year	4,731
5th Fiscal Year	0
Thereafter	0
Total	$ 861

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2999: Central Oregon Community College

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11505097%
Employer's proportionate share at MD		0.10131725%
Employer's proportionate share of system NOL/(A) at prior MD	$	(395,086)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(360,016)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(324,476)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(390,482)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(53,902)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	71,538
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**17,636**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,756
Changes of assumptions	$ 2,819	$ 12,000
Net difference between projected and actual earnings on investments	$ 0	$ 27,456
Changes in proportionate share	$ 38,294	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 41,113	$ 49,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,099)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,174
2nd Fiscal Year	(9,741)
3rd Fiscal Year	(17,326)
4th Fiscal Year	8,793
5th Fiscal Year	0
Thereafter	0
Total	$ (8,099)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3003: Baker School District 5J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09091853%
Employer's proportionate share at MD		0.09848548%
Employer's proportionate share of system NOL/(A) at prior MD	$	(312,215)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(349,954)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(315,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(379,568)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(52,396)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,441
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(40,955)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,483
Changes of assumptions	$ 2,740	$ 11,665
Net difference between projected and actual earnings on investments	$ 0	$ 26,688
Changes in proportionate share	$ 35,932	$ 11,527
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,672	$ 59,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,691)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,693
2nd Fiscal Year	(20,090)
3rd Fiscal Year	(16,842)
4th Fiscal Year	8,547
5th Fiscal Year	0
Thereafter	0
Total	$ (20,691)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3008: Huntington School District 16J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00244925%
Employer's proportionate share at MD		0.00370100%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,411)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,151)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,853)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,264)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,969)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(143)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,112)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 356
Changes of assumptions	$ 103	$ 438
Net difference between projected and actual earnings on investments	$ 0	$ 1,003
Changes in proportionate share	$ 0	$ 2,671
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 103	$ 4,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,365)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,808)
2nd Fiscal Year	(1,246)
3rd Fiscal Year	(633)
4th Fiscal Year	321
5th Fiscal Year	0
Thereafter	0
Total	$ (4,365)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3016: Burnt River High School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00185398%
Employer's proportionate share at MD		0.00299407%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,367)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,639)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,589)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,539)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,593)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(241)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,834)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 288
Changes of assumptions	$ 83	$ 355
Net difference between projected and actual earnings on investments	$ 0	$ 811
Changes in proportionate share	$ 0	$ 2,511
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 83	$ 3,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,882)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,558)
2nd Fiscal Year	(1,072)
3rd Fiscal Year	(512)
4th Fiscal Year	260
5th Fiscal Year	0
Thereafter	0
Total	$ (3,882)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3027: Pine-Eagle School District 61

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01180216%
Employer's proportionate share at MD		0.00976561%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,529)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,701)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,275)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,637)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,195)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,210
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**15**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 940
Changes of assumptions	$ 272	$ 1,157
Net difference between projected and actual earnings on investments	$ 0	$ 2,646
Changes in proportionate share	$ 6,837	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,109	$ 4,743
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,366

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,764
2nd Fiscal Year	(576)
3rd Fiscal Year	(1,670)
4th Fiscal Year	848
5th Fiscal Year	0
Thereafter	0
Total	$ 2,366

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3037: Alsea School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01923798%
Employer's proportionate share at MD		0.01646922%
Employer's proportionate share of system NOL/(A) at prior MD	$	(66,063)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(58,521)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(52,744)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(63,473)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,762)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,706)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,468)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,586
Changes of assumptions	$ 458	$ 1,951
Net difference between projected and actual earnings on investments	$ 0	$ 4,463
Changes in proportionate share	$ 4,217	$ 1,795
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,675	$ 9,795
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,120)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,420)
2nd Fiscal Year	(1,312)
3rd Fiscal Year	(2,816)
4th Fiscal Year	1,429
5th Fiscal Year	0
Thereafter	0
Total	$ (5,120)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3039: Corvallis School District 509J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.33387549%
Employer's proportionate share at MD		0.30300608%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,146,530)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,076,687)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(970,399)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,167,801)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(161,204)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	112,691
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(48,513)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 29,177
Changes of assumptions	$ 8,430	$ 35,889
Net difference between projected and actual earnings on investments	$ 0	$ 82,111
Changes in proportionate share	$ 199,214	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 207,644	$ 147,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 60,467

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 120,297
2nd Fiscal Year	(34,313)
3rd Fiscal Year	(51,816)
4th Fiscal Year	26,298
5th Fiscal Year	0
Thereafter	0
Total	$ 60,467

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3043: Philomath School District 17J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08675130%
Employer's proportionate share at MD		0.08137766%
Employer's proportionate share of system NOL/(A) at prior MD	$	(297,904)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(289,163)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(260,618)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(313,634)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(43,294)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,871
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(30,423)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,836
Changes of assumptions	$ 2,264	$ 9,639
Net difference between projected and actual earnings on investments	$ 0	$ 22,052
Changes in proportionate share	$ 33,398	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35,662	$ 39,527
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,865)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,684
2nd Fiscal Year	(10,696)
3rd Fiscal Year	(13,916)
4th Fiscal Year	7,063
5th Fiscal Year	0
Thereafter	0
Total	$ (3,865)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3075: West Linn School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.46115752%
Employer's proportionate share at MD		0.42532576%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,583,618)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,511,332)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,362,136)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,639,228)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(226,280)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	87,466
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(138,814)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 40,956
Changes of assumptions	$ 11,833	$ 50,377
Net difference between projected and actual earnings on investments	$ 0	$ 115,258
Changes in proportionate share	$ 95,986	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 107,819	$ 206,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (98,772)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,980)
2nd Fiscal Year	(51,972)
3rd Fiscal Year	(72,733)
4th Fiscal Year	36,914
5th Fiscal Year	0
Thereafter	0
Total	$ (98,772)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3116: Colton School District 53

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02217688%
Employer's proportionate share at MD		0.02363124%
Employer's proportionate share of system NOL/(A) at prior MD	$	(76,156)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(83,970)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(75,681)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(91,076)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,572)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,907
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,665)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,276
Changes of assumptions	$ 657	$ 2,799
Net difference between projected and actual earnings on investments	$ 0	$ 6,404
Changes in proportionate share	$ 11,952	$ 2,215
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,609	$ 13,694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,085)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,543
2nd Fiscal Year	(4,636)
3rd Fiscal Year	(4,041)
4th Fiscal Year	2,051
5th Fiscal Year	0
Thereafter	0
Total	$ (1,085)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3122: Oregon City School District 62

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.43918514%
Employer's proportionate share at MD		0.41556747%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,508,164)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,476,657)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,330,884)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,601,619)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(221,089)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,465
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(206,624)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 40,016
Changes of assumptions	$ 11,562	$ 49,221
Net difference between projected and actual earnings on investments	$ 0	$ 112,614
Changes in proportionate share	$ 53,891	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 65,453	$ 201,851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (136,398)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (44,836)
2nd Fiscal Year	(56,565)
3rd Fiscal Year	(71,065)
4th Fiscal Year	36,067
5th Fiscal Year	0
Thereafter	0
Total	$ (136,398)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3160: Gladstone School District 115

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12476900%
Employer's proportionate share at MD		0.10131115%
Employer's proportionate share of system NOL/(A) at prior MD	$	(428,457)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(359,994)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(324,456)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(390,458)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(53,899)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	17,447
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(36,452)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,756
Changes of assumptions	$ 2,819	$ 12,000
Net difference between projected and actual earnings on investments	$ 0	$ 27,454
Changes in proportionate share	$ 49,503	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 52,322	$ 49,210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,112

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 16,447
2nd Fiscal Year	(4,803)
3rd Fiscal Year	(17,325)
4th Fiscal Year	8,793
5th Fiscal Year	0
Thereafter	0
Total	$ 3,112

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3179: Clatsop County School District 1C

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11394277%
Employer's proportionate share at MD		0.10325215%
Employer's proportionate share of system NOL/(A) at prior MD	$	(391,280)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(366,891)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(330,672)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(397,939)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(54,932)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	16,718
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(38,214)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,942
Changes of assumptions	$ 2,873	$ 12,230
Net difference between projected and actual earnings on investments	$ 0	$ 27,980
Changes in proportionate share	$ 43,017	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 45,890	$ 50,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,262)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 16,039
2nd Fiscal Year	(11,606)
3rd Fiscal Year	(17,657)
4th Fiscal Year	8,961
5th Fiscal Year	0
Thereafter	0
Total	$ (4,262)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3186: Jewell School District 8

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01302881%
Employer's proportionate share at MD		0.01129539%
Employer's proportionate share of system NOL/(A) at prior MD	$	(44,741)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(40,136)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,174)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(43,533)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,009)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,906
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,897**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,088
Changes of assumptions	$ 314	$ 1,338
Net difference between projected and actual earnings on investments	$ 0	$ 3,061
Changes in proportionate share	$ 11,721	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,035	$ 5,487
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,548

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,482
2nd Fiscal Year	(982)
3rd Fiscal Year	(1,932)
4th Fiscal Year	980
5th Fiscal Year	0
Thereafter	0
Total	$ 6,548

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3187: Seaside Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09654729%
Employer's proportionate share at MD		0.09121079%
Employer's proportionate share of system NOL/(A) at prior MD	$	(331,544)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(324,104)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(292,109)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(351,531)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(48,526)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	17,432
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(31,094)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,783
Changes of assumptions	$ 2,538	$ 10,803
Net difference between projected and actual earnings on investments	$ 0	$ 24,717
Changes in proportionate share	$ 39,790	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 42,328	$ 44,303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,975)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 18,044
2nd Fiscal Year	(12,338)
3rd Fiscal Year	(15,598)
4th Fiscal Year	7,916
5th Fiscal Year	0
Thereafter	0
Total	$ (1,975)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3195: Warrenton-Hammond School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02188431%
Employer's proportionate share at MD		0.03012538%
Employer's proportionate share of system NOL/(A) at prior MD	$	(75,151)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(107,046)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(96,479)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(116,105)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,027)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	22,642
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,615**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,901
Changes of assumptions	$ 838	$ 3,568
Net difference between projected and actual earnings on investments	$ 0	$ 8,164
Changes in proportionate share	$ 31,895	$ 12,554
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,733	$ 27,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,546

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,238
2nd Fiscal Year	(9,155)
3rd Fiscal Year	(5,152)
4th Fiscal Year	2,615
5th Fiscal Year	0
Thereafter	0
Total	$ 5,546

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3230: Vernonia School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02587708%
Employer's proportionate share at MD		0.03267976%
Employer's proportionate share of system NOL/(A) at prior MD	$	(88,862)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(116,123)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(104,659)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(125,950)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,386)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	473
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,913)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,147
Changes of assumptions	$ 909	$ 3,871
Net difference between projected and actual earnings on investments	$ 0	$ 8,856
Changes in proportionate share	$ 12,791	$ 10,363
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,700	$ 26,237
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,537)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (938)
2nd Fiscal Year	(8,846)
3rd Fiscal Year	(5,588)
4th Fiscal Year	2,836
5th Fiscal Year	0
Thereafter	0
Total	$ (12,537)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3241: Coquille School District 8

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03734617%
Employer's proportionate share at MD		0.06523546%
Employer's proportionate share of system NOL/(A) at prior MD	$	(128,247)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(231,805)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(208,921)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(251,421)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(34,706)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,670
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(33,036)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,282
Changes of assumptions	$ 1,815	$ 7,727
Net difference between projected and actual earnings on investments	$ 0	$ 17,678
Changes in proportionate share	$ 30,154	$ 42,484
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 31,969	$ 74,171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (42,202)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,784)
2nd Fiscal Year	(24,924)
3rd Fiscal Year	(11,156)
4th Fiscal Year	5,662
5th Fiscal Year	0
Thereafter	0
Total	$ (42,202)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3242: Coos Bay School District 9

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12297914%
Employer's proportionate share at MD		0.11836894%
Employer's proportionate share of system NOL/(A) at prior MD	$	(422,311)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(420,606)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(379,085)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(456,200)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(62,974)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	26,396
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(36,578)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,398
Changes of assumptions	$ 3,293	$ 14,020
Net difference between projected and actual earnings on investments	$ 0	$ 32,077
Changes in proportionate share	$ 37,484	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 40,777	$ 57,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,718)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,438
2nd Fiscal Year	(17,187)
3rd Fiscal Year	(20,242)
4th Fiscal Year	10,273
5th Fiscal Year	0
Thereafter	0
Total	$ (16,718)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3245: North Bend Public Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07986958%
Employer's proportionate share at MD		0.08499893%
Employer's proportionate share of system NOL/(A) at prior MD	$	(274,273)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(302,031)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(272,215)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(327,590)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(45,221)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	29,134
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,087)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,185
Changes of assumptions	$ 2,365	$ 10,068
Net difference between projected and actual earnings on investments	$ 0	$ 23,034
Changes in proportionate share	$ 44,894	$ 7,814
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,259	$ 49,101
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,842)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 21,945
2nd Fiscal Year	(16,627)
3rd Fiscal Year	(14,535)
4th Fiscal Year	7,377
5th Fiscal Year	0
Thereafter	0
Total	$ (1,842)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3252: Powers School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01076043%
Employer's proportionate share at MD		0.01070195%
Employer's proportionate share of system NOL/(A) at prior MD	$	(36,951)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(38,028)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,274)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(41,246)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,694)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(274)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,968)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,031
Changes of assumptions	$ 298	$ 1,268
Net difference between projected and actual earnings on investments	$ 0	$ 2,900
Changes in proportionate share	$ 1,458	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,756	$ 5,199
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,443)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (805)
2nd Fiscal Year	(1,737)
3rd Fiscal Year	(1,830)
4th Fiscal Year	929
5th Fiscal Year	0
Thereafter	0
Total	$ (3,443)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3257: Myrtle Point School District 41

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02239724%
Employer's proportionate share at MD		0.02106710%
Employer's proportionate share of system NOL/(A) at prior MD	$	(76,912)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(74,859)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(67,469)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(81,194)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,208)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,552
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**344**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,029
Changes of assumptions	$ 586	$ 2,495
Net difference between projected and actual earnings on investments	$ 0	$ 5,709
Changes in proportionate share	$ 17,004	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,590	$ 10,233
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,357

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,932
2nd Fiscal Year	(2,800)
3rd Fiscal Year	(3,603)
4th Fiscal Year	1,828
5th Fiscal Year	0
Thereafter	0
Total	$ 7,357

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3264: Bandon School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02321388%
Employer's proportionate share at MD		0.02313013%
Employer's proportionate share of system NOL/(A) at prior MD	$	(79,717)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(82,189)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,076)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(89,145)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,306)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,415
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**109**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,227
Changes of assumptions	$ 644	$ 2,740
Net difference between projected and actual earnings on investments	$ 0	$ 6,268
Changes in proportionate share	$ 15,496	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,140	$ 11,235
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,905

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,625
2nd Fiscal Year	(3,773)
3rd Fiscal Year	(3,955)
4th Fiscal Year	2,007
5th Fiscal Year	0
Thereafter	0
Total	$ 4,905

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3274: Crook County School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13843189%
Employer's proportionate share at MD		0.13432363%
Employer's proportionate share of system NOL/(A) at prior MD	$	(475,376)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(477,299)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(430,181)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(517,690)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(71,462)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	37,729
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(33,733)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,934
Changes of assumptions	$ 3,737	$ 15,910
Net difference between projected and actual earnings on investments	$ 0	$ 36,400
Changes in proportionate share	$ 66,667	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 70,404	$ 65,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,160

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 36,545
2nd Fiscal Year	(20,073)
3rd Fiscal Year	(22,970)
4th Fiscal Year	11,658
5th Fiscal Year	0
Thereafter	0
Total	$ 5,160

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3275: Port Orford-Langlois School District 2Cj

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00307692%
Employer's proportionate share at MD		0.00395522%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,566)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,054)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,667)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,244)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,104)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,718
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**7,614**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 381
Changes of assumptions	$ 110	$ 468
Net difference between projected and actual earnings on investments	$ 0	$ 1,072
Changes in proportionate share	$ 9,188	$ 1,337
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,298	$ 3,258
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,040

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,470
2nd Fiscal Year	(1,098)
3rd Fiscal Year	(676)
4th Fiscal Year	343
5th Fiscal Year	0
Thereafter	0
Total	$ 6,040

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3283: Brookings-Harbor School District 17C

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05168093%
Employer's proportionate share at MD		0.04726452%
Employer's proportionate share of system NOL/(A) at prior MD	$	(177,473)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(167,947)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(151,368)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(182,160)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(25,146)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	33,481
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,335**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,551
Changes of assumptions	$ 1,315	$ 5,598
Net difference between projected and actual earnings on investments	$ 0	$ 12,808
Changes in proportionate share	$ 41,188	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 42,503	$ 22,957
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,546

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 29,081
2nd Fiscal Year	(5,555)
3rd Fiscal Year	(8,083)
4th Fiscal Year	4,102
5th Fiscal Year	0
Thereafter	0
Total	$ 19,546

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3288: Central Curry School District 1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01873686%
Employer's proportionate share at MD		0.02689865%
Employer's proportionate share of system NOL/(A) at prior MD	$	(64,342)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(95,580)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(86,145)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(103,669)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,311)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,772)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,083)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,590
Changes of assumptions	$ 748	$ 3,186
Net difference between projected and actual earnings on investments	$ 0	$ 7,289
Changes in proportionate share	$ 10,562	$ 12,433
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,310	$ 25,498
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,188)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,340)
2nd Fiscal Year	(8,583)
3rd Fiscal Year	(4,600)
4th Fiscal Year	2,335
5th Fiscal Year	0
Thereafter	0
Total	$ (14,188)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3291: Bend-La Pine Public Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.79419005%
Employer's proportionate share at MD		0.77324617%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,727,253)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,747,616)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,476,376)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,980,131)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(411,380)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	256,869
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(154,511)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 74,458
Changes of assumptions	$ 21,513	$ 91,586
Net difference between projected and actual earnings on investments	$ 0	$ 209,541
Changes in proportionate share	$ 422,442	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 443,955	$ 375,585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 68,370

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 250,420
2nd Fiscal Year	(116,929)
3rd Fiscal Year	(132,230)
4th Fiscal Year	67,109
5th Fiscal Year	0
Thereafter	0
Total	$ 68,370

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3296: Sisters School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05257147%
Employer's proportionate share at MD		0.05443874%
Employer's proportionate share of system NOL/(A) at prior MD	$	(180,531)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(193,440)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(174,344)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(209,810)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,962)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,513
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(21,449)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,242
Changes of assumptions	$ 1,515	$ 6,448
Net difference between projected and actual earnings on investments	$ 0	$ 14,752
Changes in proportionate share	$ 17,266	$ 2,844
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18,781	$ 29,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,505)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,008
2nd Fiscal Year	(9,929)
3rd Fiscal Year	(9,309)
4th Fiscal Year	4,725
5th Fiscal Year	0
Thereafter	0
Total	$ (10,505)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3307: Oakland School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01545579%
Employer's proportionate share at MD		0.02112690%
Employer's proportionate share of system NOL/(A) at prior MD	$	(53,075)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(75,071)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(67,660)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(81,424)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,240)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,292
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,948)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,034
Changes of assumptions	$ 588	$ 2,502
Net difference between projected and actual earnings on investments	$ 0	$ 5,725
Changes in proportionate share	$ 15,108	$ 8,639
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,696	$ 18,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,204)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,940
2nd Fiscal Year	(6,365)
3rd Fiscal Year	(3,613)
4th Fiscal Year	1,834
5th Fiscal Year	0
Thereafter	0
Total	$ (3,204)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3310: Roseburg Public Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.26986057%
Employer's proportionate share at MD		0.28395197%
Employer's proportionate share of system NOL/(A) at prior MD	$	(926,703)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,008,981)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(909,376)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,094,366)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(151,067)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	20,443
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(130,624)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,343
Changes of assumptions	$ 7,900	$ 33,632
Net difference between projected and actual earnings on investments	$ 0	$ 76,948
Changes in proportionate share	$ 69,474	$ 21,466
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 77,374	$ 159,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (82,015)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,101)
2nd Fiscal Year	(54,000)
3rd Fiscal Year	(48,558)
4th Fiscal Year	24,644
5th Fiscal Year	0
Thereafter	0
Total	$ (82,015)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3316: Glide School District 12

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03661592%
Employer's proportionate share at MD		0.03403830%
Employer's proportionate share of system NOL/(A) at prior MD	$	(125,739)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(120,950)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(109,010)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(131,185)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,109)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,192
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,917)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,278
Changes of assumptions	$ 947	$ 4,032
Net difference between projected and actual earnings on investments	$ 0	$ 9,224
Changes in proportionate share	$ 16,496	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,443	$ 16,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 909

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,084
2nd Fiscal Year	(4,307)
3rd Fiscal Year	(5,821)
4th Fiscal Year	2,954
5th Fiscal Year	0
Thereafter	0
Total	$ 909

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3318: Days Creek School District 15

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00896214%
Employer's proportionate share at MD		0.00935805%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,776)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,252)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,970)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,066)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,979)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,311
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,668)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 901
Changes of assumptions	$ 260	$ 1,108
Net difference between projected and actual earnings on investments	$ 0	$ 2,536
Changes in proportionate share	$ 4,050	$ 604
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,310	$ 5,149
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (839)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,695
2nd Fiscal Year	(1,746)
3rd Fiscal Year	(1,600)
4th Fiscal Year	812
5th Fiscal Year	0
Thereafter	0
Total	$ (839)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3319: South Umpqua School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05046069%
Employer's proportionate share at MD		0.04638635%
Employer's proportionate share of system NOL/(A) at prior MD	$	(173,282)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(164,827)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(148,556)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(178,775)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,678)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,821
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,857)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,467
Changes of assumptions	$ 1,291	$ 5,494
Net difference between projected and actual earnings on investments	$ 0	$ 12,570
Changes in proportionate share	$ 25,424	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26,715	$ 22,531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,184

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,675
2nd Fiscal Year	(5,584)
3rd Fiscal Year	(7,932)
4th Fiscal Year	4,026
5th Fiscal Year	0
Thereafter	0
Total	$ 4,184

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3320: Camas Valley School District 21

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00492347%
Employer's proportionate share at MD		0.00779939%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,907)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,714)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,978)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,059)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,149)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,024
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(125)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 751
Changes of assumptions	$ 217	$ 924
Net difference between projected and actual earnings on investments	$ 0	$ 2,114
Changes in proportionate share	$ 7,396	$ 4,381
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,613	$ 8,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (557)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,848
2nd Fiscal Year	(2,748)
3rd Fiscal Year	(1,334)
4th Fiscal Year	677
5th Fiscal Year	0
Thereafter	0
Total	$ (557)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3321: North Douglas School District 22

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01496141%
Employer's proportionate share at MD		0.01644116%
Employer's proportionate share of system NOL/(A) at prior MD	$	(51,378)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(58,421)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(52,654)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(63,365)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,747)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,927
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,820)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,583
Changes of assumptions	$ 457	$ 1,947
Net difference between projected and actual earnings on investments	$ 0	$ 4,455
Changes in proportionate share	$ 7,676	$ 2,254
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,133	$ 10,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,106)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,743
2nd Fiscal Year	(3,464)
3rd Fiscal Year	(2,812)
4th Fiscal Year	1,427
5th Fiscal Year	0
Thereafter	0
Total	$ (2,106)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3324: Yoncalla School District 32

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00925842%
Employer's proportionate share at MD		0.00975504%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,793)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,663)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,241)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,596)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,190)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,651
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(539)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 939
Changes of assumptions	$ 271	$ 1,155
Net difference between projected and actual earnings on investments	$ 0	$ 2,644
Changes in proportionate share	$ 5,607	$ 757
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,878	$ 5,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 383

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,067
2nd Fiscal Year	(1,862)
3rd Fiscal Year	(1,668)
4th Fiscal Year	847
5th Fiscal Year	0
Thereafter	0
Total	$ 383

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3325: Elkton School District 34

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00563854%
Employer's proportionate share at MD		0.00756958%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,363)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,897)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,242)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,174)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,027)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,847
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**820**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 729
Changes of assumptions	$ 211	$ 897
Net difference between projected and actual earnings on investments	$ 0	$ 2,051
Changes in proportionate share	$ 6,866	$ 2,941
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,077	$ 6,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 459

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,325
2nd Fiscal Year	(2,229)
3rd Fiscal Year	(1,294)
4th Fiscal Year	657
5th Fiscal Year	0
Thereafter	0
Total	$ 459

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3335: Riddle School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04323139%
Employer's proportionate share at MD		0.01763090%
Employer's proportionate share of system NOL/(A) at prior MD	$	(148,457)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(62,649)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(56,464)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,950)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,380)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,434
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,054**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,698
Changes of assumptions	$ 491	$ 2,088
Net difference between projected and actual earnings on investments	$ 0	$ 4,778
Changes in proportionate share	$ 38,998	$ 5,544
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 39,489	$ 14,108
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,381

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 16,774
2nd Fiscal Year	10,091
3rd Fiscal Year	(3,015)
4th Fiscal Year	1,530
5th Fiscal Year	0
Thereafter	0
Total	$ 25,381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3338: Glendale 77

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00967450%
Employer's proportionate share at MD		0.01323436%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,222)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(47,026)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(42,384)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(51,006)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,041)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,685
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,356)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,274
Changes of assumptions	$ 368	$ 1,568
Net difference between projected and actual earnings on investments	$ 0	$ 3,586
Changes in proportionate share	$ 9,114	$ 5,423
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,482	$ 11,851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,369)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,736
2nd Fiscal Year	(3,990)
3rd Fiscal Year	(2,263)
4th Fiscal Year	1,149
5th Fiscal Year	0
Thereafter	0
Total	$ (2,369)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3349: Winston-Dillard Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06117489%
Employer's proportionate share at MD		0.05353576%
Employer's proportionate share of system NOL/(A) at prior MD	$	(210,075)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(190,231)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(171,452)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(206,330)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,482)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,442
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,040)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,155
Changes of assumptions	$ 1,489	$ 6,341
Net difference between projected and actual earnings on investments	$ 0	$ 14,508
Changes in proportionate share	$ 33,250	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 34,739	$ 26,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,735

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 18,197
2nd Fiscal Year	(4,953)
3rd Fiscal Year	(9,155)
4th Fiscal Year	4,646
5th Fiscal Year	0
Thereafter	0
Total	$ 8,735

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3353: Sutherlin School District 130

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04091071%
Employer's proportionate share at MD		0.05765490%
Employer's proportionate share of system NOL/(A) at prior MD	$	(140,488)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(204,868)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(184,644)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(222,205)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(30,673)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,296)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(36,969)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,552
Changes of assumptions	$ 1,604	$ 6,829
Net difference between projected and actual earnings on investments	$ 0	$ 15,624
Changes in proportionate share	$ 0	$ 31,340
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,604	$ 59,345
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (57,741)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,870)
2nd Fiscal Year	(18,014)
3rd Fiscal Year	(9,859)
4th Fiscal Year	5,004
5th Fiscal Year	0
Thereafter	0
Total	$ (57,741)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3361: Arlington Public Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00498658%
Employer's proportionate share at MD		0.02249764%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,124)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(79,942)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(72,050)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(86,707)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,969)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,843)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(25,812)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,166
Changes of assumptions	$ 626	$ 2,665
Net difference between projected and actual earnings on investments	$ 0	$ 6,097
Changes in proportionate share	$ 3,755	$ 26,675
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,381	$ 37,603
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,222)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,724)
2nd Fiscal Year	(12,603)
3rd Fiscal Year	(3,847)
4th Fiscal Year	1,953
5th Fiscal Year	0
Thereafter	0
Total	$ (33,222)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3364: Condon Admin School District 25J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00870331%
Employer's proportionate share at MD		0.01185223%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,887)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(42,115)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,958)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,679)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,306)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,316)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,622)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,141
Changes of assumptions	$ 330	$ 1,404
Net difference between projected and actual earnings on investments	$ 0	$ 3,212
Changes in proportionate share	$ 1,760	$ 4,796
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,090	$ 10,553
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,463)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,912)
2nd Fiscal Year	(3,553)
3rd Fiscal Year	(2,027)
4th Fiscal Year	1,029
5th Fiscal Year	0
Thereafter	0
Total	$ (8,463)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3370: Prairie City School District 4

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00714899%
Employer's proportionate share at MD		0.01227077%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,550)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,602)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(39,298)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,292)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,528)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,186)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,714)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,182
Changes of assumptions	$ 341	$ 1,453
Net difference between projected and actual earnings on investments	$ 0	$ 3,325
Changes in proportionate share	$ 6,286	$ 7,802
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,627	$ 13,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,135)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,476)
2nd Fiscal Year	(4,625)
3rd Fiscal Year	(2,098)
4th Fiscal Year	1,065
5th Fiscal Year	0
Thereafter	0
Total	$ (7,135)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3372: Monument School District 8

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00415542%
Employer's proportionate share at MD		0.00581894%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,270)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,677)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,636)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,426)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,096)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	154
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,942)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 560
Changes of assumptions	$ 162	$ 689
Net difference between projected and actual earnings on investments	$ 0	$ 1,577
Changes in proportionate share	$ 3,531	$ 2,534
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,693	$ 5,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,667)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 628
2nd Fiscal Year	(1,805)
3rd Fiscal Year	(995)
4th Fiscal Year	505
5th Fiscal Year	0
Thereafter	0
Total	$ (1,667)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3375: Dayville School District 16J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00175308%
Employer's proportionate share at MD		0.00145412%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,020)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,167)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,657)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,604)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(774)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,031
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,257**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 140
Changes of assumptions	$ 40	$ 172
Net difference between projected and actual earnings on investments	$ 0	$ 394
Changes in proportionate share	$ 3,176	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,216	$ 706
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,510

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,722
2nd Fiscal Year	(89)
3rd Fiscal Year	(249)
4th Fiscal Year	126
5th Fiscal Year	0
Thereafter	0
Total	$ 2,510

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3376: Long Creek Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00660501%
Employer's proportionate share at MD		0.00448806%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,682)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,948)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,373)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,297)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,388)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,097
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,291)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 432
Changes of assumptions	$ 125	$ 532
Net difference between projected and actual earnings on investments	$ 0	$ 1,216
Changes in proportionate share	$ 3,339	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,464	$ 2,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,284

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,327
2nd Fiscal Year	335
3rd Fiscal Year	(767)
4th Fiscal Year	390
5th Fiscal Year	0
Thereafter	0
Total	$ 1,284

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3394: Crane Elementary School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00583494%
Employer's proportionate share at MD		0.00785471%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,037)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,911)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,155)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,272)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,179)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,859)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,038)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 756
Changes of assumptions	$ 219	$ 930
Net difference between projected and actual earnings on investments	$ 0	$ 2,129
Changes in proportionate share	$ 0	$ 4,348
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 219	$ 8,163
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,944)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,961)
2nd Fiscal Year	(2,322)
3rd Fiscal Year	(1,343)
4th Fiscal Year	682
5th Fiscal Year	0
Thereafter	0
Total	$ (7,944)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3395: Pine Creek School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	175
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**175**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3396: Diamond School District 7

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00039853%
Employer's proportionate share at MD		0.00056416%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,369)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,005)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,807)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,174)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(300)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(239)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(539)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 54
Changes of assumptions	$ 16	$ 67
Net difference between projected and actual earnings on investments	$ 0	$ 153
Changes in proportionate share	$ 0	$ 386
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16	$ 660
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (644)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (419)
2nd Fiscal Year	(178)
3rd Fiscal Year	(96)
4th Fiscal Year	49
5th Fiscal Year	0
Thereafter	0
Total	$ (644)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3397: Suntex School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00021680%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(770)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(694)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(836)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(115)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	105
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	21
Changes of assumptions	$	6	$	26
Net difference between projected and actual earnings on investments	$	0	$	59
Changes in proportionate share	$	0	$	330
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	6	$	436
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(430)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(265)
2nd Fiscal Year		(146)
3rd Fiscal Year		(37)
4th Fiscal Year		19
5th Fiscal Year		0
Thereafter		0
Total	$	(430)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3398: Drewsey School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00001098%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(42)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	283
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**277**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	1
Changes of assumptions	$	0	$	1
Net difference between projected and actual earnings on investments	$	0	$	3
Changes in proportionate share	$	11	$	17
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	11	$	22
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(11)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2)
2nd Fiscal Year		(8)
3rd Fiscal Year		(2)
4th Fiscal Year		1
5th Fiscal Year		0
Thereafter		0
Total	$	(11)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3399: Frenchglen School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00149526%
Employer's proportionate share at MD		0.00208824%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,135)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,420)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,688)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,048)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,111)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,109)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,220)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 201
Changes of assumptions	$ 58	$ 247
Net difference between projected and actual earnings on investments	$ 0	$ 566
Changes in proportionate share	$ 0	$ 1,276
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 58	$ 2,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,232)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,411)
2nd Fiscal Year	(646)
3rd Fiscal Year	(357)
4th Fiscal Year	181
5th Fiscal Year	0
Thereafter	0
Total	$ (2,232)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3405: Fields-Trout Creek 33

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	764
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**764**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	322	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	322	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	322

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	322
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	322

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3407: Crane Union High School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00539321%
Employer's proportionate share at MD		0.00812113%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,520)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,857)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,008)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,299)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,321)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,742)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,063)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 782
Changes of assumptions	$ 226	$ 962
Net difference between projected and actual earnings on investments	$ 0	$ 2,201
Changes in proportionate share	$ 0	$ 5,733
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 226	$ 9,678
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,452)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,042)
2nd Fiscal Year	(2,726)
3rd Fiscal Year	(1,389)
4th Fiscal Year	705
5th Fiscal Year	0
Thereafter	0
Total	$ (9,452)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3409: Hood River County School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.24227766%
Employer's proportionate share at MD		0.23774011%
Employer's proportionate share of system NOL/(A) at prior MD	$	(831,983)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(844,774)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(761,380)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(916,263)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(126,482)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	56,584
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(69,898)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22,893
Changes of assumptions	$ 6,614	$ 28,159
Net difference between projected and actual earnings on investments	$ 0	$ 64,425
Changes in proportionate share	$ 116,377	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 122,991	$ 115,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,514

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 64,452
2nd Fiscal Year	(36,915)
3rd Fiscal Year	(40,655)
4th Fiscal Year	20,633
5th Fiscal Year	0
Thereafter	0
Total	$ 7,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3414: Phoenix-Talent School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10331563%
Employer's proportionate share at MD		0.13094396%
Employer's proportionate share of system NOL/(A) at prior MD	$	(354,786)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(465,290)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(419,357)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(504,665)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(69,664)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	543
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(69,121)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,609
Changes of assumptions	$ 3,643	$ 15,509
Net difference between projected and actual earnings on investments	$ 0	$ 35,484
Changes in proportionate share	$ 51,302	$ 42,086
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 54,945	$ 105,688
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (50,743)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,086)
2nd Fiscal Year	(35,630)
3rd Fiscal Year	(22,392)
4th Fiscal Year	11,365
5th Fiscal Year	0
Thereafter	0
Total	$ (50,743)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3415: Ashland Public Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12121661%
Employer's proportionate share at MD		0.12455517%
Employer's proportionate share of system NOL/(A) at prior MD	$	(416,259)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(442,588)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(398,897)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(480,042)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(66,265)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	39,932
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(26,333)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,994
Changes of assumptions	$ 3,465	$ 14,753
Net difference between projected and actual earnings on investments	$ 0	$ 33,753
Changes in proportionate share	$ 60,695	$ 5,086
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 64,160	$ 65,586
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,426)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 31,308
2nd Fiscal Year	(22,243)
3rd Fiscal Year	(21,300)
4th Fiscal Year	10,810
5th Fiscal Year	0
Thereafter	0
Total	$ (1,426)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3416: Central Point School District 6

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.22650028%
Employer's proportionate share at MD		0.21541534%
Employer's proportionate share of system NOL/(A) at prior MD	$	(777,803)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(765,446)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(689,883)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(830,222)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(114,605)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	24,233
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(90,372)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,743
Changes of assumptions	$ 5,993	$ 25,515
Net difference between projected and actual earnings on investments	$ 0	$ 58,375
Changes in proportionate share	$ 26,791	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,784	$ 104,633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (71,849)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (23,798)
2nd Fiscal Year	(29,909)
3rd Fiscal Year	(36,837)
4th Fiscal Year	18,696
5th Fiscal Year	0
Thereafter	0
Total	$ (71,849)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3417: Eagle Point School District 9

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14529877%
Employer's proportionate share at MD		0.16357654%
Employer's proportionate share of system NOL/(A) at prior MD	$	(498,957)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(581,245)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(523,866)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(630,433)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(87,025)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	41,754
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(45,271)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,751
Changes of assumptions	$ 4,551	$ 19,375
Net difference between projected and actual earnings on investments	$ 0	$ 44,327
Changes in proportionate share	$ 89,559	$ 27,842
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 94,110	$ 107,295
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,185)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 36,856
2nd Fiscal Year	(36,266)
3rd Fiscal Year	(27,973)
4th Fiscal Year	14,197
5th Fiscal Year	0
Thereafter	0
Total	$ (13,185)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3424: Rogue River School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04354860%
Employer's proportionate share at MD		0.03973399%
Employer's proportionate share of system NOL/(A) at prior MD	$	(149,546)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(141,189)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(127,251)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(153,137)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,139)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,550
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,589)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,826
Changes of assumptions	$ 1,105	$ 4,706
Net difference between projected and actual earnings on investments	$ 0	$ 10,767
Changes in proportionate share	$ 8,103	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,208	$ 19,299
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,091)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,127)
2nd Fiscal Year	(4,618)
3rd Fiscal Year	(6,795)
4th Fiscal Year	3,448
5th Fiscal Year	0
Thereafter	0
Total	$ (10,091)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3432: Prospect School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01120149%
Employer's proportionate share at MD		0.00930680%
Employer's proportionate share of system NOL/(A) at prior MD	$	(38,466)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,070)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,806)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,869)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,951)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	922
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,029)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 896
Changes of assumptions	$ 259	$ 1,102
Net difference between projected and actual earnings on investments	$ 0	$ 2,522
Changes in proportionate share	$ 2,886	$ 2,926
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,145	$ 7,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,301)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,944)
2nd Fiscal Year	(573)
3rd Fiscal Year	(1,592)
4th Fiscal Year	808
5th Fiscal Year	0
Thereafter	0
Total	$ (4,301)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3439: Butte Falls School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01149946%
Employer's proportionate share at MD		0.01253434%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,489)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(44,539)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,142)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,308)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,668)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,428
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,240)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,207
Changes of assumptions	$ 349	$ 1,485
Net difference between projected and actual earnings on investments	$ 0	$ 3,397
Changes in proportionate share	$ 5,340	$ 1,577
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,689	$ 7,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,977)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,673
2nd Fiscal Year	(2,594)
3rd Fiscal Year	(2,143)
4th Fiscal Year	1,088
5th Fiscal Year	0
Thereafter	0
Total	$ (1,977)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3440: Pinehurst School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00018588%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(660)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(595)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(716)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(99)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	632
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**533**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18
Changes of assumptions	$ 5	$ 22
Net difference between projected and actual earnings on investments	$ 0	$ 50
Changes in proportionate share	$ 445	$ 283
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 450	$ 373
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 77

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 217
2nd Fiscal Year	(125)
3rd Fiscal Year	(32)
4th Fiscal Year	16
5th Fiscal Year	0
Thereafter	0
Total	$ 77

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3445: Culver School District 4

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02968155%
Employer's proportionate share at MD		0.06959010%
Employer's proportionate share of system NOL/(A) at prior MD	$	(101,927)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(247,278)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(222,867)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(268,204)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(37,023)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(31,977)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(69,000)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,701
Changes of assumptions	$ 1,936	$ 8,243
Net difference between projected and actual earnings on investments	$ 0	$ 18,858
Changes in proportionate share	$ 13,125	$ 60,793
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,061	$ 94,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (79,534)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (41,928)
2nd Fiscal Year	(31,744)
3rd Fiscal Year	(11,900)
4th Fiscal Year	6,040
5th Fiscal Year	0
Thereafter	0
Total	$ (79,534)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3446: Ashwood School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	188
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**188**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3447: Madras School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12073473%
Employer's proportionate share at MD		0.13170458%
Employer's proportionate share of system NOL/(A) at prior MD	$	(414,604)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(467,993)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(421,793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(507,596)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(70,069)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	58,840
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,229)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,682
Changes of assumptions	$ 3,664	$ 15,600
Net difference between projected and actual earnings on investments	$ 0	$ 35,690
Changes in proportionate share	$ 94,733	$ 16,711
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 98,397	$ 80,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,714

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 56,104
2nd Fiscal Year	(27,299)
3rd Fiscal Year	(22,522)
4th Fiscal Year	11,431
5th Fiscal Year	0
Thereafter	0
Total	$ 17,714

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3451: Black Butte School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00033963%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,207)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,088)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,309)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(181)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,083
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**902**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	33
Changes of assumptions	$	9	$	40
Net difference between projected and actual earnings on investments	$	0	$	92
Changes in proportionate share	$	1,170	$	517
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,179	$	682
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	497

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	754
2nd Fiscal Year		(228)
3rd Fiscal Year		(58)
4th Fiscal Year		29
5th Fiscal Year		0
Thereafter		0
Total	$	497

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3454: Grants Pass School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.35594607%
Employer's proportionate share at MD		0.32072117%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,222,321)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,139,635)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,027,132)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,236,076)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(170,629)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	88,623
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(82,006)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 30,883
Changes of assumptions	$ 8,923	$ 37,987
Net difference between projected and actual earnings on investments	$ 0	$ 86,912
Changes in proportionate share	$ 179,500	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 188,423	$ 155,782
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 32,641

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 94,674
2nd Fiscal Year	(35,023)
3rd Fiscal Year	(54,845)
4th Fiscal Year	27,835
5th Fiscal Year	0
Thereafter	0
Total	$ 32,641

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3456: Klamath County School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.76779093%
Employer's proportionate share at MD		0.34961654%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,636,598)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,242,311)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,119,672)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,347,440)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(186,002)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	203,768
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**17,766**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 33,666
Changes of assumptions	$ 9,727	$ 41,410
Net difference between projected and actual earnings on investments	$ 0	$ 94,742
Changes in proportionate share	$ 637,008	$ 34,115
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 646,735	$ 203,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 442,802

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 317,587
2nd Fiscal Year	154,659
3rd Fiscal Year	(59,787)
4th Fiscal Year	30,343
5th Fiscal Year	0
Thereafter	0
Total	$ 442,802

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3457: Klamath Falls City Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14873575%
Employer's proportionate share at MD		0.14704793%
Employer's proportionate share of system NOL/(A) at prior MD	$	(510,759)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(522,513)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(470,931)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(566,730)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(78,232)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	35,615
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(42,617)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,160
Changes of assumptions	$ 4,091	$ 17,417
Net difference between projected and actual earnings on investments	$ 0	$ 39,848
Changes in proportionate share	$ 61,992	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 66,083	$ 71,425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,342)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 30,444
2nd Fiscal Year	(23,402)
3rd Fiscal Year	(25,146)
4th Fiscal Year	12,762
5th Fiscal Year	0
Thereafter	0
Total	$ (5,342)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3461: Lake County School District 7

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03862749%
Employer's proportionate share at MD		0.03769008%
Employer's proportionate share of system NOL/(A) at prior MD	$	(132,647)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(133,926)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(120,705)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(145,260)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,052)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,417
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,635)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,629
Changes of assumptions	$ 1,049	$ 4,464
Net difference between projected and actual earnings on investments	$ 0	$ 10,214
Changes in proportionate share	$ 15,622	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,671	$ 18,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,636)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,280
2nd Fiscal Year	(5,742)
3rd Fiscal Year	(6,445)
4th Fiscal Year	3,271
5th Fiscal Year	0
Thereafter	0
Total	$ (1,636)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3462: Paisley School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00341167%
Employer's proportionate share at MD		0.00520149%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,716)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,483)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,658)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,047)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,767)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,413
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**646**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 501
Changes of assumptions	$ 145	$ 616
Net difference between projected and actual earnings on investments	$ 0	$ 1,410
Changes in proportionate share	$ 4,668	$ 2,726
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,813	$ 5,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (440)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,764
2nd Fiscal Year	(1,766)
3rd Fiscal Year	(889)
4th Fiscal Year	451
5th Fiscal Year	0
Thereafter	0
Total	$ (440)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3463: North Lake School District 14

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01800762%
Employer's proportionate share at MD		0.01504073%
Employer's proportionate share of system NOL/(A) at prior MD	$	(61,838)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(53,445)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48,169)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(57,968)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,002)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,532
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,470)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,448
Changes of assumptions	$ 418	$ 1,781
Net difference between projected and actual earnings on investments	$ 0	$ 4,076
Changes in proportionate share	$ 6,517	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,935	$ 7,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (370)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,872
2nd Fiscal Year	(975)
3rd Fiscal Year	(2,572)
4th Fiscal Year	1,305
5th Fiscal Year	0
Thereafter	0
Total	$ (370)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3464: Plush School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00220358%
Employer's proportionate share at MD		0.00166075%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,567)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,901)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,319)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,401)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(884)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(388)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,272)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 160
Changes of assumptions	$ 46	$ 197
Net difference between projected and actual earnings on investments	$ 0	$ 450
Changes in proportionate share	$ 827	$ 705
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 873	$ 1,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (639)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (501)
2nd Fiscal Year	2
3rd Fiscal Year	(284)
4th Fiscal Year	144
5th Fiscal Year	0
Thereafter	0
Total	$ (639)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3465: Adel School District 21

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00109673%
Employer's proportionate share at MD		0.00135122%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,766)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,801)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,327)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,208)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(719)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(398)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,117)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 130
Changes of assumptions	$ 38	$ 160
Net difference between projected and actual earnings on investments	$ 0	$ 366
Changes in proportionate share	$ 0	$ 390
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38	$ 1,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,008)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (542)
2nd Fiscal Year	(353)
3rd Fiscal Year	(231)
4th Fiscal Year	117
5th Fiscal Year	0
Thereafter	0
Total	$ (1,008)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3470: Pleasant Hill School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02814511%
Employer's proportionate share at MD		0.02396884%
Employer's proportionate share of system NOL/(A) at prior MD	$	(96,650)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(85,170)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(76,762)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(92,377)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,752)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	21,431
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,679**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,308
Changes of assumptions	$ 667	$ 2,839
Net difference between projected and actual earnings on investments	$ 0	$ 6,495
Changes in proportionate share	$ 27,411	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,078	$ 11,642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,436

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 20,288
2nd Fiscal Year	(1,834)
3rd Fiscal Year	(4,099)
4th Fiscal Year	2,080
5th Fiscal Year	0
Thereafter	0
Total	$ 16,436

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3473: Eugene School District 4J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.83003151%
Employer's proportionate share at MD		0.82854599%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,850,333)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,944,115)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,653,478)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,193,259)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(440,800)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	61,017
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(379,783)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 79,783
Changes of assumptions	$ 23,052	$ 98,136
Net difference between projected and actual earnings on investments	$ 0	$ 224,526
Changes in proportionate share	$ 32,500	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 55,552	$ 402,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (346,893)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (141,184)
2nd Fiscal Year	(135,932)
3rd Fiscal Year	(141,687)
4th Fiscal Year	71,909
5th Fiscal Year	0
Thereafter	0
Total	$ (346,893)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3487: Springfield School District 19

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.57393033%
Employer's proportionate share at MD		0.48990595%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,970,880)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,740,808)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,568,959)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,888,123)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(260,638)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	158,729
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(101,909)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 47,175
Changes of assumptions	$ 13,630	$ 58,026
Net difference between projected and actual earnings on investments	$ 0	$ 132,759
Changes in proportionate share	$ 303,863	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 317,493	$ 237,960
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 79,533

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 158,949
2nd Fiscal Year	(38,157)
3rd Fiscal Year	(83,777)
4th Fiscal Year	42,519
5th Fiscal Year	0
Thereafter	0
Total	$ 79,533

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3494: Fern Ridge School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05908031%
Employer's proportionate share at MD		0.06400464%
Employer's proportionate share of system NOL/(A) at prior MD	$	(202,882)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(227,431)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(204,979)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(246,677)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(34,052)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,598
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(30,454)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,163
Changes of assumptions	$ 1,781	$ 7,581
Net difference between projected and actual earnings on investments	$ 0	$ 17,345
Changes in proportionate share	$ 23,265	$ 7,501
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,046	$ 38,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,544)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,905
2nd Fiscal Year	(13,059)
3rd Fiscal Year	(10,945)
4th Fiscal Year	5,555
5th Fiscal Year	0
Thereafter	0
Total	$ (13,544)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3498: Mapleton School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01548987%
Employer's proportionate share at MD		0.01064581%
Employer's proportionate share of system NOL/(A) at prior MD	$	(53,192)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,828)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,094)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(41,030)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,664)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,199
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**535**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,025
Changes of assumptions	$ 296	$ 1,261
Net difference between projected and actual earnings on investments	$ 0	$ 2,885
Changes in proportionate share	$ 10,419	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,715	$ 5,171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,544

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,737
2nd Fiscal Year	704
3rd Fiscal Year	(1,821)
4th Fiscal Year	924
5th Fiscal Year	0
Thereafter	0
Total	$ 5,544

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3502: Creswell School District 40

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06456193%
Employer's proportionate share at MD		0.06224749%
Employer's proportionate share of system NOL/(A) at prior MD	$	(221,706)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(221,187)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(199,352)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(239,905)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(33,117)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,998
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,119)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,994
Changes of assumptions	$ 1,732	$ 7,373
Net difference between projected and actual earnings on investments	$ 0	$ 16,868
Changes in proportionate share	$ 27,756	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,488	$ 30,235
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (747)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,588
2nd Fiscal Year	(9,093)
3rd Fiscal Year	(10,645)
4th Fiscal Year	5,402
5th Fiscal Year	0
Thereafter	0
Total	$ (747)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3506: South Lane School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10855259%
Employer's proportionate share at MD		0.10661474%
Employer's proportionate share of system NOL/(A) at prior MD	$	(372,770)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(378,840)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(341,441)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(410,899)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(56,721)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	62,226
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,505**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,266
Changes of assumptions	$ 2,966	$ 12,628
Net difference between projected and actual earnings on investments	$ 0	$ 28,891
Changes in proportionate share	$ 77,121	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 80,087	$ 51,785
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 28,302

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 53,885
2nd Fiscal Year	(16,604)
3rd Fiscal Year	(18,232)
4th Fiscal Year	9,253
5th Fiscal Year	0
Thereafter	0
Total	$ 28,302

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3510: Bethel School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.17242814%
Employer's proportionate share at MD		0.23518126%
Employer's proportionate share of system NOL/(A) at prior MD	$	(592,119)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(835,682)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(753,185)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(906,401)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(125,120)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	61,831
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(63,289)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22,646
Changes of assumptions	$ 6,543	$ 27,856
Net difference between projected and actual earnings on investments	$ 0	$ 63,731
Changes in proportionate share	$ 167,245	$ 95,593
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 173,788	$ 209,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (36,038)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 54,431
2nd Fiscal Year	(70,663)
3rd Fiscal Year	(40,218)
4th Fiscal Year	20,411
5th Fiscal Year	0
Thereafter	0
Total	$ (36,038)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3517: Crow-Applegate-Lorane District 66

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01418932%
Employer's proportionate share at MD		0.00953458%
Employer's proportionate share of system NOL/(A) at prior MD	$	(48,726)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,880)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,535)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,747)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,073)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,259
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,186**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 918
Changes of assumptions	$ 265	$ 1,129
Net difference between projected and actual earnings on investments	$ 0	$ 2,584
Changes in proportionate share	$ 11,194	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,459	$ 4,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,828

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,840
2nd Fiscal Year	791
3rd Fiscal Year	(1,630)
4th Fiscal Year	827
5th Fiscal Year	0
Thereafter	0
Total	$ 6,828

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3519: McKenzie School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01205694%
Employer's proportionate share at MD		0.00733163%
Employer's proportionate share of system NOL/(A) at prior MD	$	(41,404)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,052)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,480)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,256)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,901)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,833
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,932**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 706
Changes of assumptions	$ 204	$ 868
Net difference between projected and actual earnings on investments	$ 0	$ 1,987
Changes in proportionate share	$ 11,868	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,072	$ 3,561
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,511

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,939
2nd Fiscal Year	1,189
3rd Fiscal Year	(1,254)
4th Fiscal Year	636
5th Fiscal Year	0
Thereafter	0
Total	$ 8,511

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3520: Junction City School District 69

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07277559%
Employer's proportionate share at MD		0.07224657%
Employer's proportionate share of system NOL/(A) at prior MD	$	(249,912)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(256,717)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(231,375)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(278,442)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38,436)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	22,198
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,238)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,957
Changes of assumptions	$ 2,010	$ 8,557
Net difference between projected and actual earnings on investments	$ 0	$ 19,578
Changes in proportionate share	$ 40,267	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 42,277	$ 35,092
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,185

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 24,920
2nd Fiscal Year	(11,651)
3rd Fiscal Year	(12,355)
4th Fiscal Year	6,270
5th Fiscal Year	0
Thereafter	0
Total	$ 7,185

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3522: Lowell School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00355003%
Employer's proportionate share at MD		0.01046644%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,191)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,191)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,520)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(40,338)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,568)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,694
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,126**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,008
Changes of assumptions	$ 291	$ 1,240
Net difference between projected and actual earnings on investments	$ 0	$ 2,836
Changes in proportionate share	$ 12,653	$ 10,535
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,944	$ 15,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,675)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,445
2nd Fiscal Year	(5,238)
3rd Fiscal Year	(1,790)
4th Fiscal Year	908
5th Fiscal Year	0
Thereafter	0
Total	$ (2,675)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3524: Oakridge School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03018807%
Employer's proportionate share at MD		0.02847480%
Employer's proportionate share of system NOL/(A) at prior MD	$	(103,666)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(101,181)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(91,193)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(109,743)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,149)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,825
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,324)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,742
Changes of assumptions	$ 792	$ 3,373
Net difference between projected and actual earnings on investments	$ 0	$ 7,716
Changes in proportionate share	$ 13,841	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,633	$ 13,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 802

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,028
2nd Fiscal Year	(3,828)
3rd Fiscal Year	(4,869)
4th Fiscal Year	2,471
5th Fiscal Year	0
Thereafter	0
Total	$ 802

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3527: Marcola School District 79

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01676646%
Employer's proportionate share at MD		0.01542958%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,576)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,827)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,414)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(59,466)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,209)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,451
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,758)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,486
Changes of assumptions	$ 429	$ 1,828
Net difference between projected and actual earnings on investments	$ 0	$ 4,181
Changes in proportionate share	$ 9,191	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,620	$ 7,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,125

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,293
2nd Fiscal Year	(1,867)
3rd Fiscal Year	(2,639)
4th Fiscal Year	1,339
5th Fiscal Year	0
Thereafter	0
Total	$ 2,125

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3533: Triangle Lake Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01390822%
Employer's proportionate share at MD		0.01542348%
Employer's proportionate share of system NOL/(A) at prior MD	$	(47,761)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,805)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,395)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(59,443)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,206)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,350
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,856)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,485
Changes of assumptions	$ 429	$ 1,827
Net difference between projected and actual earnings on investments	$ 0	$ 4,180
Changes in proportionate share	$ 6,367	$ 2,308
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,796	$ 9,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,004)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,610
2nd Fiscal Year	(3,314)
3rd Fiscal Year	(2,638)
4th Fiscal Year	1,339
5th Fiscal Year	0
Thereafter	0
Total	$ (3,004)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3537: Siuslaw School District 97J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05757762%
Employer's proportionate share at MD		0.05822882%
Employer's proportionate share of system NOL/(A) at prior MD	$	(197,722)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(206,907)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(186,482)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(224,417)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(30,979)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	18,797
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,182)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,607
Changes of assumptions	$ 1,620	$ 6,897
Net difference between projected and actual earnings on investments	$ 0	$ 15,779
Changes in proportionate share	$ 27,816	$ 992
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,436	$ 29,275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 161

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,002
2nd Fiscal Year	(9,937)
3rd Fiscal Year	(9,958)
4th Fiscal Year	5,054
5th Fiscal Year	0
Thereafter	0
Total	$ 161

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3579: Lincoln County School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14905026%
Employer's proportionate share at MD		0.13259821%
Employer's proportionate share of system NOL/(A) at prior MD	$	(511,839)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(471,168)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(424,655)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(511,040)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(70,544)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	129,218
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**58,674**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,768
Changes of assumptions	$ 3,689	$ 15,705
Net difference between projected and actual earnings on investments	$ 0	$ 35,933
Changes in proportionate share	$ 165,319	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 169,008	$ 64,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 104,602

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 129,291
2nd Fiscal Year	(13,522)
3rd Fiscal Year	(22,675)
4th Fiscal Year	11,508
5th Fiscal Year	0
Thereafter	0
Total	$ 104,602

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3615: Central Linn School District 552C

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02885377%
Employer's proportionate share at MD		0.01682065%
Employer's proportionate share of system NOL/(A) at prior MD	$	(99,084)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(59,770)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(53,869)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(64,828)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,949)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	21,736
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**12,787**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,620
Changes of assumptions	$ 468	$ 1,992
Net difference between projected and actual earnings on investments	$ 0	$ 4,558
Changes in proportionate share	$ 30,322	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,790	$ 8,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,620

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 20,701
2nd Fiscal Year	3,335
3rd Fiscal Year	(2,876)
4th Fiscal Year	1,460
5th Fiscal Year	0
Thereafter	0
Total	$ 22,620

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3618: Sweet Home School District 55

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10319549%
Employer's proportionate share at MD		0.09266817%
Employer's proportionate share of system NOL/(A) at prior MD	$	(354,374)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(329,283)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(296,776)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(357,148)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(49,301)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	36,796
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,505)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,923
Changes of assumptions	$ 2,578	$ 10,976
Net difference between projected and actual earnings on investments	$ 0	$ 25,112
Changes in proportionate share	$ 59,691	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 62,269	$ 45,011
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,258

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 35,005
2nd Fiscal Year	(9,943)
3rd Fiscal Year	(15,847)
4th Fiscal Year	8,043
5th Fiscal Year	0
Thereafter	0
Total	$ 17,258

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3647: Scio School District 95C

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02219713%
Employer's proportionate share at MD		0.02712236%
Employer's proportionate share of system NOL/(A) at prior MD	$	(76,225)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(96,375)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(86,861)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(104,531)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,430)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,157
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,273)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,612
Changes of assumptions	$ 755	$ 3,212
Net difference between projected and actual earnings on investments	$ 0	$ 7,350
Changes in proportionate share	$ 11,810	$ 7,502
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,565	$ 20,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,111)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,147
2nd Fiscal Year	(6,974)
3rd Fiscal Year	(4,638)
4th Fiscal Year	2,354
5th Fiscal Year	0
Thereafter	0
Total	$ (8,111)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3665: Santiam Canyon School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02695997%
Employer's proportionate share at MD		0.02462249%
Employer's proportionate share of system NOL/(A) at prior MD	$	(92,581)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(87,492)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(78,855)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(94,896)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,100)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,442
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,658)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,371
Changes of assumptions	$ 685	$ 2,916
Net difference between projected and actual earnings on investments	$ 0	$ 6,672
Changes in proportionate share	$ 18,493	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,178	$ 11,959
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,219

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12,167
2nd Fiscal Year	(2,875)
3rd Fiscal Year	(4,211)
4th Fiscal Year	2,137
5th Fiscal Year	0
Thereafter	0
Total	$ 7,219

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3684: Ontario School District 8C

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05904893%
Employer's proportionate share at MD		0.09817553%
Employer's proportionate share of system NOL/(A) at prior MD	$	(202,774)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(348,852)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(314,414)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(378,374)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(52,231)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	33,762
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,469)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,454
Changes of assumptions	$ 2,731	$ 11,628
Net difference between projected and actual earnings on investments	$ 0	$ 26,604
Changes in proportionate share	$ 82,123	$ 59,602
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 84,854	$ 107,288
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,434)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 21,897
2nd Fiscal Year	(36,063)
3rd Fiscal Year	(16,789)
4th Fiscal Year	8,521
5th Fiscal Year	0
Thereafter	0
Total	$ (22,434)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3687: Juntura Grade School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000244%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	151
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**150**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1
Changes in proportionate share	$	0	$	4
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	5
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(3)
2nd Fiscal Year		(2)
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	(5)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3694: Nyssa School District 26

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04658232%
Employer's proportionate share at MD		0.04708148%
Employer's proportionate share of system NOL/(A) at prior MD	$	(159,964)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(167,297)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(150,782)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(181,454)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(25,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	20,987
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,061)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,534
Changes of assumptions	$ 1,310	$ 5,577
Net difference between projected and actual earnings on investments	$ 0	$ 12,759
Changes in proportionate share	$ 27,918	$ 760
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,228	$ 23,630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,598

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,584
2nd Fiscal Year	(8,020)
3rd Fiscal Year	(8,051)
4th Fiscal Year	4,086
5th Fiscal Year	0
Thereafter	0
Total	$ 5,598

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3696: Annex Elementary School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00620175%
Employer's proportionate share at MD		0.00661982%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,297)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,523)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,200)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,513)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,522)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,282)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,804)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 637
Changes of assumptions	$ 184	$ 784
Net difference between projected and actual earnings on investments	$ 0	$ 1,794
Changes in proportionate share	$ 0	$ 3,410
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 184	$ 6,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,441)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,580)
2nd Fiscal Year	(1,304)
3rd Fiscal Year	(1,132)
4th Fiscal Year	575
5th Fiscal Year	0
Thereafter	0
Total	$ (6,441)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3707: Adrian School District 61

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01840818%
Employer's proportionate share at MD		0.02013443%
Employer's proportionate share of system NOL/(A) at prior MD	$	(63,214)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(71,545)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64,482)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(77,599)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,712)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(574)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,286)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,939
Changes of assumptions	$ 560	$ 2,385
Net difference between projected and actual earnings on investments	$ 0	$ 5,456
Changes in proportionate share	$ 4,598	$ 2,630
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,158	$ 12,410
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,252)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,357)
2nd Fiscal Year	(4,199)
3rd Fiscal Year	(3,443)
4th Fiscal Year	1,747
5th Fiscal Year	0
Thereafter	0
Total	$ (7,252)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3709: Harper School District 66

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00925572%
Employer's proportionate share at MD		0.00684435%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,784)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,320)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,920)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,378)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,641)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	477
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,164)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 659
Changes of assumptions	$ 190	$ 811
Net difference between projected and actual earnings on investments	$ 0	$ 1,855
Changes in proportionate share	$ 3,674	$ 2,423
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,864	$ 5,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,884)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,403)
2nd Fiscal Year	96
3rd Fiscal Year	(1,170)
4th Fiscal Year	594
5th Fiscal Year	0
Thereafter	0
Total	$ (1,884)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3712: W W Jones School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00014480%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(515)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(464)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(558)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(77)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	322
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**245**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	14
Changes of assumptions	$	4	$	17
Net difference between projected and actual earnings on investments	$	0	$	39
Changes in proportionate share	$	0	$	221
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	4	$	291
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(287)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(177)
2nd Fiscal Year		(98)
3rd Fiscal Year		(25)
4th Fiscal Year		13
5th Fiscal Year		0
Thereafter		0
Total	$	(287)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3729: Jefferson School District 14Cj

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03855055%
Employer's proportionate share at MD		0.03929023%
Employer's proportionate share of system NOL/(A) at prior MD	$	(132,383)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(139,612)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(125,830)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(151,427)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,903)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,920
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,983)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,783
Changes of assumptions	$ 1,093	$ 4,654
Net difference between projected and actual earnings on investments	$ 0	$ 10,647
Changes in proportionate share	$ 17,745	$ 1,127
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18,838	$ 20,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,373)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,794
2nd Fiscal Year	(6,858)
3rd Fiscal Year	(6,719)
4th Fiscal Year	3,410
5th Fiscal Year	0
Thereafter	0
Total	$ (1,373)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3730: North Marion School District 15

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12430298%
Employer's proportionate share at MD		0.11877406%
Employer's proportionate share of system NOL/(A) at prior MD	$	(426,857)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(422,046)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(380,382)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(457,761)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(63,190)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,032
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(58,158)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,437
Changes of assumptions	$ 3,305	$ 14,068
Net difference between projected and actual earnings on investments	$ 0	$ 32,186
Changes in proportionate share	$ 32,464	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35,769	$ 57,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,922)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,867
2nd Fiscal Year	(16,787)
3rd Fiscal Year	(20,311)
4th Fiscal Year	10,308
5th Fiscal Year	0
Thereafter	0
Total	$ (21,922)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3735: Salem-Keizer Public Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		1.87523728%
Employer's proportionate share at MD		1.88676954%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,439,575)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,704,356)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,042,514)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,271,708)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,003,793)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	726,828
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(276,965)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 181,683
Changes of assumptions	$ 52,494	$ 223,476
Net difference between projected and actual earnings on investments	$ 0	$ 511,293
Changes in proportionate share	$ 1,083,118	$ 17,567
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,135,612	$ 934,019
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 201,593

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 677,611
2nd Fiscal Year	(317,119)
3rd Fiscal Year	(322,650)
4th Fiscal Year	163,751
5th Fiscal Year	0
Thereafter	0
Total	$ 201,593

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3750: St Paul School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01131150%
Employer's proportionate share at MD		0.01307044%
Employer's proportionate share of system NOL/(A) at prior MD	$	(38,844)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,444)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(41,859)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,374)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,954)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,995
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(959)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,259
Changes of assumptions	$ 364	$ 1,548
Net difference between projected and actual earnings on investments	$ 0	$ 3,542
Changes in proportionate share	$ 13,238	$ 2,680
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,602	$ 9,029
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,573

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,724
2nd Fiscal Year	(3,050)
3rd Fiscal Year	(2,235)
4th Fiscal Year	1,134
5th Fiscal Year	0
Thereafter	0
Total	$ 4,573

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3780: Mt Angel School District 91

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04038732%
Employer's proportionate share at MD		0.03728699%
Employer's proportionate share of system NOL/(A) at prior MD	$	(138,690)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(132,494)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(119,414)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(143,706)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,837)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,528)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(21,365)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,590
Changes of assumptions	$ 1,037	$ 4,416
Net difference between projected and actual earnings on investments	$ 0	$ 10,104
Changes in proportionate share	$ 4,723	$ 11,521
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,760	$ 29,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,871)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,155)
2nd Fiscal Year	(4,576)
3rd Fiscal Year	(6,376)
4th Fiscal Year	3,236
5th Fiscal Year	0
Thereafter	0
Total	$ (23,871)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3786: Woodburn School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.28017557%
Employer's proportionate share at MD		0.29711759%
Employer's proportionate share of system NOL/(A) at prior MD	$	(962,125)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,055,763)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(951,540)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,145,107)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(158,071)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	61,079
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(96,992)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 28,610
Changes of assumptions	$ 8,266	$ 35,192
Net difference between projected and actual earnings on investments	$ 0	$ 80,515
Changes in proportionate share	$ 137,406	$ 25,808
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 145,672	$ 170,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,453)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 58,188
2nd Fiscal Year	(57,619)
3rd Fiscal Year	(50,809)
4th Fiscal Year	25,787
5th Fiscal Year	0
Thereafter	0
Total	$ (24,453)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3809: Morrow County Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10439650%
Employer's proportionate share at MD		0.12272033%
Employer's proportionate share of system NOL/(A) at prior MD	$	(358,498)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(436,068)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(393,021)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(472,971)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(65,289)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,881
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(54,408)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,817
Changes of assumptions	$ 3,414	$ 14,535
Net difference between projected and actual earnings on investments	$ 0	$ 33,256
Changes in proportionate share	$ 52,570	$ 27,913
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 55,984	$ 87,521
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,537)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,349
2nd Fiscal Year	(29,550)
3rd Fiscal Year	(20,986)
4th Fiscal Year	10,651
5th Fiscal Year	0
Thereafter	0
Total	$ (31,537)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3818: Portland Public Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		2.66607302%
Employer's proportionate share at MD		5.10873642%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,155,310)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,153,137)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,361,093)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(19,689,337)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,717,933)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,109,320)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,827,253)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 491,937
Changes of assumptions	$ 142,136	$ 605,097
Net difference between projected and actual earnings on investments	$ 0	$ 1,384,409
Changes in proportionate share	$ 132,206	$ 3,720,929
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 274,342	$ 6,202,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,928,030)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,414,677)
2nd Fiscal Year	(2,083,109)
3rd Fiscal Year	(873,627)
4th Fiscal Year	443,383
5th Fiscal Year	0
Thereafter	0
Total	$ (5,928,030)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3820: Parkrose School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12251312%
Employer's proportionate share at MD		0.10564831%
Employer's proportionate share of system NOL/(A) at prior MD	$	(420,711)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(375,406)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(338,346)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(407,174)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(56,207)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	74,593
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**18,386**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,173
Changes of assumptions	$ 2,939	$ 12,513
Net difference between projected and actual earnings on investments	$ 0	$ 28,629
Changes in proportionate share	$ 104,229	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 107,168	$ 51,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 55,853

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 73,615
2nd Fiscal Year	(8,865)
3rd Fiscal Year	(18,067)
4th Fiscal Year	9,169
5th Fiscal Year	0
Thereafter	0
Total	$ 55,853

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3824: Reynolds School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.59059319%
Employer's proportionate share at MD		0.49757599%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,028,100)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,768,062)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,593,523)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,917,684)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(264,719)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	208,601
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(56,118)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 47,913
Changes of assumptions	$ 13,844	$ 58,935
Net difference between projected and actual earnings on investments	$ 0	$ 134,837
Changes in proportionate share	$ 376,571	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 390,415	$ 241,685
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 148,730

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 225,489
2nd Fiscal Year	(34,855)
3rd Fiscal Year	(85,089)
4th Fiscal Year	43,184
5th Fiscal Year	0
Thereafter	0
Total	$ 148,730

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3842: Corbett School District 39

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03079853%
Employer's proportionate share at MD		0.02804608%
Employer's proportionate share of system NOL/(A) at prior MD	$	(105,762)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(99,658)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(89,820)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(108,091)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,921)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	18,023
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,102**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,701
Changes of assumptions	$ 780	$ 3,322
Net difference between projected and actual earnings on investments	$ 0	$ 7,600
Changes in proportionate share	$ 11,340	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,120	$ 13,623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,503)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,088
2nd Fiscal Year	(3,229)
3rd Fiscal Year	(4,796)
4th Fiscal Year	2,434
5th Fiscal Year	0
Thereafter	0
Total	$ (1,503)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3843: David Douglas School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.67092677%
Employer's proportionate share at MD		0.62191112%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,303,966)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,209,869)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,991,715)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,396,878)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(330,867)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	201,154
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(129,713)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 59,886
Changes of assumptions	$ 17,303	$ 73,661
Net difference between projected and actual earnings on investments	$ 0	$ 168,531
Changes in proportionate share	$ 336,976	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 354,279	$ 302,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 52,201

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 182,285
2nd Fiscal Year	(77,709)
3rd Fiscal Year	(106,351)
4th Fiscal Year	53,975
5th Fiscal Year	0
Thereafter	0
Total	$ 52,201

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3847: Riverdale School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05696716%
Employer's proportionate share at MD		0.03864594%
Employer's proportionate share of system NOL/(A) at prior MD	$	(195,626)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(137,323)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(123,766)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(148,943)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,560)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,395
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,165)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,721
Changes of assumptions	$ 1,075	$ 4,577
Net difference between projected and actual earnings on investments	$ 0	$ 10,473
Changes in proportionate share	$ 34,594	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35,669	$ 18,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,898

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,225
2nd Fiscal Year	2,927
3rd Fiscal Year	(6,609)
4th Fiscal Year	3,354
5th Fiscal Year	0
Thereafter	0
Total	$ 16,898

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3850: Dallas School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14650551%
Employer's proportionate share at MD		0.14793382%
Employer's proportionate share of system NOL/(A) at prior MD	$	(503,101)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(525,661)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(473,769)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(570,145)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(78,703)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	25,685
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(53,018)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,245
Changes of assumptions	$ 4,116	$ 17,522
Net difference between projected and actual earnings on investments	$ 0	$ 40,088
Changes in proportionate share	$ 51,594	$ 2,176
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 55,710	$ 74,031
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,321)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 19,267
2nd Fiscal Year	(25,130)
3rd Fiscal Year	(25,298)
4th Fiscal Year	12,839
5th Fiscal Year	0
Thereafter	0
Total	$ (18,321)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3859: Central School District 13J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16222552%
Employer's proportionate share at MD		0.13929409%
Employer's proportionate share of system NOL/(A) at prior MD	$	(557,083)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(494,961)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(446,099)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(536,847)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(74,107)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	27,689
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(46,418)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,413
Changes of assumptions	$ 3,875	$ 16,499
Net difference between projected and actual earnings on investments	$ 0	$ 37,747
Changes in proportionate share	$ 39,282	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43,157	$ 67,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,502)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,434)
2nd Fiscal Year	(11,337)
3rd Fiscal Year	(23,820)
4th Fiscal Year	12,089
5th Fiscal Year	0
Thereafter	0
Total	$ (24,502)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3865: Perrydale School District 21

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01402700%
Employer's proportionate share at MD		0.01616782%
Employer's proportionate share of system NOL/(A) at prior MD	$	(48,169)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(57,450)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(51,779)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(62,312)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,602)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,467)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,069)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,557
Changes of assumptions	$ 450	$ 1,915
Net difference between projected and actual earnings on investments	$ 0	$ 4,381
Changes in proportionate share	$ 646	$ 3,262
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,096	$ 11,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,019)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,902)
2nd Fiscal Year	(3,755)
3rd Fiscal Year	(2,765)
4th Fiscal Year	1,403
5th Fiscal Year	0
Thereafter	0
Total	$ (10,019)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3887: Falls City School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00519445%
Employer's proportionate share at MD		0.00965620%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,838)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,312)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,925)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,215)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,137)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	603
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,534)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 930
Changes of assumptions	$ 269	$ 1,144
Net difference between projected and actual earnings on investments	$ 0	$ 2,617
Changes in proportionate share	$ 3,188	$ 6,797
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,457	$ 11,488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,031)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,358)
2nd Fiscal Year	(3,859)
3rd Fiscal Year	(1,651)
4th Fiscal Year	838
5th Fiscal Year	0
Thereafter	0
Total	$ (8,031)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3902: Tillamook Public Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06148906%
Employer's proportionate share at MD		0.06851303%
Employer's proportionate share of system NOL/(A) at prior MD	$	(211,154)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(243,451)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(219,418)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(264,053)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(36,450)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	41,303
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,853**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,597
Changes of assumptions	$ 1,906	$ 8,115
Net difference between projected and actual earnings on investments	$ 0	$ 18,566
Changes in proportionate share	$ 56,685	$ 10,700
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 58,591	$ 43,978
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,613

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 35,252
2nd Fiscal Year	(14,870)
3rd Fiscal Year	(11,716)
4th Fiscal Year	5,946
5th Fiscal Year	0
Thereafter	0
Total	$ 14,613

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3920: Neah-Kah-Nie School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06018885%
Employer's proportionate share at MD		0.05890971%
Employer's proportionate share of system NOL/(A) at prior MD	$	(206,689)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(209,327)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(188,663)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(227,041)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(31,341)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,982
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,359)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,673
Changes of assumptions	$ 1,639	$ 6,977
Net difference between projected and actual earnings on investments	$ 0	$ 15,964
Changes in proportionate share	$ 19,873	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,512	$ 28,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,102)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,928
2nd Fiscal Year	(9,068)
3rd Fiscal Year	(10,074)
4th Fiscal Year	5,113
5th Fiscal Year	0
Thereafter	0
Total	$ (7,102)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3927: Echo School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01080059%
Employer's proportionate share at MD		0.02319480%
Employer's proportionate share of system NOL/(A) at prior MD	$	(37,089)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(82,419)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,283)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(89,394)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,340)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,292)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(23,632)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,234
Changes of assumptions	$ 645	$ 2,747
Net difference between projected and actual earnings on investments	$ 0	$ 6,286
Changes in proportionate share	$ 0	$ 22,758
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 645	$ 34,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,380)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,306)
2nd Fiscal Year	(10,119)
3rd Fiscal Year	(3,966)
4th Fiscal Year	2,013
5th Fiscal Year	0
Thereafter	0
Total	$ (33,380)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3928: Umatilla School District 6R

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04470708%
Employer's proportionate share at MD		0.05287113%
Employer's proportionate share of system NOL/(A) at prior MD	$	(153,524)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(187,870)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(169,324)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(203,768)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,128)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,997
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(26,131)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,091
Changes of assumptions	$ 1,471	$ 6,262
Net difference between projected and actual earnings on investments	$ 0	$ 14,327
Changes in proportionate share	$ 0	$ 23,406
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,471	$ 49,086
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (47,615)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,296)
2nd Fiscal Year	(12,867)
3rd Fiscal Year	(9,041)
4th Fiscal Year	4,589
5th Fiscal Year	0
Thereafter	0
Total	$ (47,615)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3931: Pendleton School District 16R

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16501897%
Employer's proportionate share at MD		0.20173112%
Employer's proportionate share of system NOL/(A) at prior MD	$	(566,676)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(716,822)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(646,058)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(777,482)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(107,324)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(38,373)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(145,697)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 19,425
Changes of assumptions	$ 5,613	$ 23,894
Net difference between projected and actual earnings on investments	$ 0	$ 54,667
Changes in proportionate share	$ 8,058	$ 55,924
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,671	$ 153,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (140,239)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (71,329)
2nd Fiscal Year	(51,921)
3rd Fiscal Year	(34,497)
4th Fiscal Year	17,508
5th Fiscal Year	0
Thereafter	0
Total	$ (140,239)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3935: Athena-Weston School District 29Rj

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03305138%
Employer's proportionate share at MD		0.04913515%
Employer's proportionate share of system NOL/(A) at prior MD	$	(113,499)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(174,594)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(157,359)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(189,369)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(26,141)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,235)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(39,376)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,731
Changes of assumptions	$ 1,367	$ 5,820
Net difference between projected and actual earnings on investments	$ 0	$ 13,315
Changes in proportionate share	$ 10,926	$ 24,501
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,293	$ 48,367
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (36,074)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,663)
2nd Fiscal Year	(16,273)
3rd Fiscal Year	(8,402)
4th Fiscal Year	4,264
5th Fiscal Year	0
Thereafter	0
Total	$ (36,074)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3942: Stanfield School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01755577%
Employer's proportionate share at MD		0.02001891%
Employer's proportionate share of system NOL/(A) at prior MD	$	(60,287)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(71,134)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64,112)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(77,154)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,650)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,361
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,289)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,928
Changes of assumptions	$ 557	$ 2,371
Net difference between projected and actual earnings on investments	$ 0	$ 5,425
Changes in proportionate share	$ 10,486	$ 3,752
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,043	$ 13,476
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,433)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,807
2nd Fiscal Year	(4,554)
3rd Fiscal Year	(3,423)
4th Fiscal Year	1,737
5th Fiscal Year	0
Thereafter	0
Total	$ (2,433)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3944: Ukiah School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00709095%
Employer's proportionate share at MD		0.00519376%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,350)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,455)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,633)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,017)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,763)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(447)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,210)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 500
Changes of assumptions	$ 145	$ 615
Net difference between projected and actual earnings on investments	$ 0	$ 1,407
Changes in proportionate share	$ 2,890	$ 2,125
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,035	$ 4,647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,612)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,282)
2nd Fiscal Year	106
3rd Fiscal Year	(888)
4th Fiscal Year	451
5th Fiscal Year	0
Thereafter	0
Total	$ (1,612)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3957: Helix School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00807935%
Employer's proportionate share at MD		0.00760863%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,745)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,036)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,367)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,324)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(88)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,136)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 733
Changes of assumptions	$ 212	$ 901
Net difference between projected and actual earnings on investments	$ 0	$ 2,062
Changes in proportionate share	$ 717	$ 2,666
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 929	$ 6,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,433)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,776)
2nd Fiscal Year	(1,016)
3rd Fiscal Year	(1,301)
4th Fiscal Year	660
5th Fiscal Year	0
Thereafter	0
Total	$ (5,433)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3958: Pilot Rock School District 2R

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01565354%
Employer's proportionate share at MD		0.01325470%
Employer's proportionate share of system NOL/(A) at prior MD	$	(53,754)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(47,099)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(42,449)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(51,084)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,052)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,600
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,452)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,276
Changes of assumptions	$ 369	$ 1,570
Net difference between projected and actual earnings on investments	$ 0	$ 3,592
Changes in proportionate share	$ 9,286	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,655	$ 6,438
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,217

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,301
2nd Fiscal Year	(968)
3rd Fiscal Year	(2,267)
4th Fiscal Year	1,150
5th Fiscal Year	0
Thereafter	0
Total	$ 3,217

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3965: La Grande Public Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12059097%
Employer's proportionate share at MD		0.08319094%
Employer's proportionate share of system NOL/(A) at prior MD	$	(414,110)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(295,607)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(266,425)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(320,622)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(44,259)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	57,805
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**13,546**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,011
Changes of assumptions	$ 2,315	$ 9,853
Net difference between projected and actual earnings on investments	$ 0	$ 22,544
Changes in proportionate share	$ 115,935	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 118,250	$ 40,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 77,842

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 79,581
2nd Fiscal Year	5,267
3rd Fiscal Year	(14,226)
4th Fiscal Year	7,220
5th Fiscal Year	0
Thereafter	0
Total	$ 77,842

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3966: Union County School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02424346%
Employer's proportionate share at MD		0.01991804%
Employer's proportionate share of system NOL/(A) at prior MD	$	(83,252)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(70,776)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(63,789)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(76,765)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,597)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,040
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,557)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,918
Changes of assumptions	$ 554	$ 2,359
Net difference between projected and actual earnings on investments	$ 0	$ 5,398
Changes in proportionate share	$ 10,480	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,034	$ 9,675
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,359

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,127
2nd Fiscal Year	(1,090)
3rd Fiscal Year	(3,406)
4th Fiscal Year	1,729
5th Fiscal Year	0
Thereafter	0
Total	$ 1,359

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3967: North Powder School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01718693%
Employer's proportionate share at MD		0.01960647%
Employer's proportionate share of system NOL/(A) at prior MD	$	(59,020)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(69,669)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(62,791)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(75,564)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,431)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,122)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,553)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,888
Changes of assumptions	$ 545	$ 2,322
Net difference between projected and actual earnings on investments	$ 0	$ 5,313
Changes in proportionate share	$ 4,922	$ 3,686
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,467	$ 13,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,742)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,627)
2nd Fiscal Year	(4,464)
3rd Fiscal Year	(3,353)
4th Fiscal Year	1,702
5th Fiscal Year	0
Thereafter	0
Total	$ (7,742)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3969: Imbler School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01635848%
Employer's proportionate share at MD		0.02526271%
Employer's proportionate share of system NOL/(A) at prior MD	$	(56,175)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(89,767)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(80,906)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(97,364)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,440)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,242)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,682)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,433
Changes of assumptions	$ 703	$ 2,992
Net difference between projected and actual earnings on investments	$ 0	$ 6,846
Changes in proportionate share	$ 6,957	$ 13,564
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,660	$ 25,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,175)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,359)
2nd Fiscal Year	(8,689)
3rd Fiscal Year	(4,320)
4th Fiscal Year	2,193
5th Fiscal Year	0
Thereafter	0
Total	$ (18,175)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3970: Cove School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01979141%
Employer's proportionate share at MD		0.01372490%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,964)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(48,769)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(43,955)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(52,896)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,302)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,133
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,169)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,322
Changes of assumptions	$ 382	$ 1,626
Net difference between projected and actual earnings on investments	$ 0	$ 3,719
Changes in proportionate share	$ 13,219	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,601	$ 6,667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,934

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,274
2nd Fiscal Year	816
3rd Fiscal Year	(2,347)
4th Fiscal Year	1,191
5th Fiscal Year	0
Thereafter	0
Total	$ 6,934

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3973: Elgin School District 23

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01504173%
Employer's proportionate share at MD		0.01318555%
Employer's proportionate share of system NOL/(A) at prior MD	$	(51,653)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,853)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(42,228)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,818)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,015)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,363
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,652)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,270
Changes of assumptions	$ 367	$ 1,562
Net difference between projected and actual earnings on investments	$ 0	$ 3,573
Changes in proportionate share	$ 2,827	$ 2,907
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,194	$ 9,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,118)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,774)
2nd Fiscal Year	(1,233)
3rd Fiscal Year	(2,255)
4th Fiscal Year	1,144
5th Fiscal Year	0
Thereafter	0
Total	$ (6,118)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3986: Joseph School District 6

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01597985%
Employer's proportionate share at MD		0.01714687%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,875)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(60,929)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(54,914)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(66,085)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,122)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(46)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,168)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,651
Changes of assumptions	$ 477	$ 2,031
Net difference between projected and actual earnings on investments	$ 0	$ 4,647
Changes in proportionate share	$ 5,447	$ 1,778
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,924	$ 10,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,183)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 683
2nd Fiscal Year	(3,422)
3rd Fiscal Year	(2,932)
4th Fiscal Year	1,488
5th Fiscal Year	0
Thereafter	0
Total	$ (4,183)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3990: Wallowa School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01027619%
Employer's proportionate share at MD		0.00569366%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,288)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,232)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,234)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,944)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,029)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,454
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,425**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 548
Changes of assumptions	$ 158	$ 674
Net difference between projected and actual earnings on investments	$ 0	$ 1,543
Changes in proportionate share	$ 11,447	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,605	$ 2,765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,840

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,933
2nd Fiscal Year	1,387
3rd Fiscal Year	(974)
4th Fiscal Year	494
5th Fiscal Year	0
Thereafter	0
Total	$ 8,840

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3993: Enterprise School District 21

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01741505%
Employer's proportionate share at MD		0.01805554%
Employer's proportionate share of system NOL/(A) at prior MD	$	(59,803)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(64,158)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(57,824)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(69,587)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,606)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,335
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,271)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,739
Changes of assumptions	$ 502	$ 2,139
Net difference between projected and actual earnings on investments	$ 0	$ 4,893
Changes in proportionate share	$ 11,289	$ 975
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,791	$ 9,746
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,045

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,871
2nd Fiscal Year	(3,304)
3rd Fiscal Year	(3,088)
4th Fiscal Year	1,567
5th Fiscal Year	0
Thereafter	0
Total	$ 2,045

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4003: Troy School District 54

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	424
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**424**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	419	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	419	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	419

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	419
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	419

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4012: Dufur Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01684273%
Employer's proportionate share at MD		0.01957312%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,838)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(69,550)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(62,684)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(75,436)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,413)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,643)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,056)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,885
Changes of assumptions	$ 545	$ 2,318
Net difference between projected and actual earnings on investments	$ 0	$ 5,304
Changes in proportionate share	$ 0	$ 8,862
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 545	$ 18,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,824)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,560)
2nd Fiscal Year	(4,616)
3rd Fiscal Year	(3,347)
4th Fiscal Year	1,699
5th Fiscal Year	0
Thereafter	0
Total	$ (17,824)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4034: Gaston Public Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01722473%
Employer's proportionate share at MD		0.02032764%
Employer's proportionate share of system NOL/(A) at prior MD	$	(59,150)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(72,231)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(65,101)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(78,344)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,815)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,840
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(975)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,957
Changes of assumptions	$ 566	$ 2,408
Net difference between projected and actual earnings on investments	$ 0	$ 5,509
Changes in proportionate share	$ 16,381	$ 4,727
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,947	$ 14,601
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,346

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,987
2nd Fiscal Year	(4,929)
3rd Fiscal Year	(3,476)
4th Fiscal Year	1,764
5th Fiscal Year	0
Thereafter	0
Total	$ 2,346

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4035: Banks School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04773270%
Employer's proportionate share at MD		0.04642214%
Employer's proportionate share of system NOL/(A) at prior MD	$	(163,914)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(164,954)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(148,670)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(178,913)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,697)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,776
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(21,921)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,470
Changes of assumptions	$ 1,292	$ 5,498
Net difference between projected and actual earnings on investments	$ 0	$ 12,580
Changes in proportionate share	$ 2,820	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,112	$ 22,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,436)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,534)
2nd Fiscal Year	(6,993)
3rd Fiscal Year	(7,938)
4th Fiscal Year	4,029
5th Fiscal Year	0
Thereafter	0
Total	$ (18,436)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4062: Beaverton School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		2.28840901%
Employer's proportionate share at MD		2.20447752%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,858,410)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,833,284)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,059,997)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,496,171)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,172,819)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	291,280
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(881,539)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 212,276
Changes of assumptions	$ 61,333	$ 261,106
Net difference between projected and actual earnings on investments	$ 0	$ 597,388
Changes in proportionate share	$ 262,887	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 324,220	$ 1,070,770
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (746,550)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (239,835)
2nd Fiscal Year	(321,060)
3rd Fiscal Year	(376,980)
4th Fiscal Year	191,325
5th Fiscal Year	0
Thereafter	0
Total	$ (746,550)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4109: Spray School District 1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00195623%
Employer's proportionate share at MD		0.01321646%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,718)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,963)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(42,327)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,937)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,031)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,628)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,659)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,273
Changes of assumptions	$ 368	$ 1,565
Net difference between projected and actual earnings on investments	$ 0	$ 3,582
Changes in proportionate share	$ 0	$ 17,704
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 368	$ 24,124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,756)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,744)
2nd Fiscal Year	(7,898)
3rd Fiscal Year	(2,260)
4th Fiscal Year	1,147
5th Fiscal Year	0
Thereafter	0
Total	$ (23,756)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4114: Fossil School District 21J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01877196%
Employer's proportionate share at MD		0.01172939%
Employer's proportionate share of system NOL/(A) at prior MD	$	(64,463)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(41,679)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,564)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,206)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,240)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,015)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,255)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,129
Changes of assumptions	$ 326	$ 1,389
Net difference between projected and actual earnings on investments	$ 0	$ 3,179
Changes in proportionate share	$ 10,728	$ 7,688
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,054	$ 13,385
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,331)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,984)
2nd Fiscal Year	1,641
3rd Fiscal Year	(2,006)
4th Fiscal Year	1,018
5th Fiscal Year	0
Thereafter	0
Total	$ (2,331)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4135: Newberg School District 29Jt

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.23775103%
Employer's proportionate share at MD		0.22740302%
Employer's proportionate share of system NOL/(A) at prior MD	$	(816,438)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(808,043)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(728,274)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(876,423)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(120,982)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	71,191
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(49,791)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21,897
Changes of assumptions	$ 6,327	$ 26,934
Net difference between projected and actual earnings on investments	$ 0	$ 61,624
Changes in proportionate share	$ 132,745	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 139,072	$ 110,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 28,617

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 80,029
2nd Fiscal Year	(32,261)
3rd Fiscal Year	(38,887)
4th Fiscal Year	19,736
5th Fiscal Year	0
Thereafter	0
Total	$ 28,617

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4142: McMinnville Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.29468985%
Employer's proportionate share at MD		0.29761219%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,011,967)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,057,521)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(953,124)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,147,013)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(158,335)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	109,644
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(48,691)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 28,658
Changes of assumptions	$ 8,280	$ 35,250
Net difference between projected and actual earnings on investments	$ 0	$ 80,649
Changes in proportionate share	$ 174,395	$ 4,451
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 182,675	$ 149,008
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 33,667

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 109,311
2nd Fiscal Year	(50,581)
3rd Fiscal Year	(50,894)
4th Fiscal Year	25,830
5th Fiscal Year	0
Thereafter	0
Total	$ 33,667

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4144: Sheridan School District 48J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02922801%
Employer's proportionate share at MD		0.02730011%
Employer's proportionate share of system NOL/(A) at prior MD	$	(100,369)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(97,007)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(87,431)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(105,216)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,524)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,026
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(498)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,629
Changes of assumptions	$ 760	$ 3,234
Net difference between projected and actual earnings on investments	$ 0	$ 7,398
Changes in proportionate share	$ 19,059	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,819	$ 13,261
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,558

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12,383
2nd Fiscal Year	(3,526)
3rd Fiscal Year	(4,668)
4th Fiscal Year	2,369
5th Fiscal Year	0
Thereafter	0
Total	$ 6,558

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4166: Yamhill-Carlton School District 1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03646946%
Employer's proportionate share at MD		0.04050722%
Employer's proportionate share of system NOL/(A) at prior MD	$	(125,236)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(143,936)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(129,727)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(156,117)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,551)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,007
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,544)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,901
Changes of assumptions	$ 1,127	$ 4,798
Net difference between projected and actual earnings on investments	$ 0	$ 10,977
Changes in proportionate share	$ 22,634	$ 6,151
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,761	$ 25,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,066)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,079
2nd Fiscal Year	(8,733)
3rd Fiscal Year	(6,927)
4th Fiscal Year	3,516
5th Fiscal Year	0
Thereafter	0
Total	$ (2,066)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4219: Grant County Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00381021%
Employer's proportionate share at MD		0.00621796%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,084)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,095)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,913)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,964)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,308)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,074)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,382)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 599
Changes of assumptions	$ 173	$ 736
Net difference between projected and actual earnings on investments	$ 0	$ 1,685
Changes in proportionate share	$ 2,446	$ 3,668
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,619	$ 6,688
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,069)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,297)
2nd Fiscal Year	(2,249)
3rd Fiscal Year	(1,063)
4th Fiscal Year	540
5th Fiscal Year	0
Thereafter	0
Total	$ (4,069)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4220: Jefferson County Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00811614%
Employer's proportionate share at MD		0.00743983%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,871)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,436)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,827)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,673)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,958)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,828
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,130)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 716
Changes of assumptions	$ 207	$ 881
Net difference between projected and actual earnings on investments	$ 0	$ 2,016
Changes in proportionate share	$ 4,288	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,495	$ 3,613
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 882

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,392
2nd Fiscal Year	(884)
3rd Fiscal Year	(1,272)
4th Fiscal Year	646
5th Fiscal Year	0
Thereafter	0
Total	$ 882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4223: InterMountain Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09074947%
Employer's proportionate share at MD		0.08644248%
Employer's proportionate share of system NOL/(A) at prior MD	$	(311,634)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(307,161)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(276,838)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(333,154)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(45,989)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,517
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(31,472)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,324
Changes of assumptions	$ 2,405	$ 10,239
Net difference between projected and actual earnings on investments	$ 0	$ 23,425
Changes in proportionate share	$ 14,672	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,077	$ 41,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,911)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,557)
2nd Fiscal Year	(12,074)
3rd Fiscal Year	(14,782)
4th Fiscal Year	7,502
5th Fiscal Year	0
Thereafter	0
Total	$ (24,911)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4224: Wallowa County Region 18

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01374624%
Employer's proportionate share at MD		0.01227037%
Employer's proportionate share of system NOL/(A) at prior MD	$	(47,205)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,601)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(39,297)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,291)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,528)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	684
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,844)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,182
Changes of assumptions	$ 341	$ 1,453
Net difference between projected and actual earnings on investments	$ 0	$ 3,325
Changes in proportionate share	$ 3,688	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,029	$ 5,960
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,931)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 378
2nd Fiscal Year	(1,275)
3rd Fiscal Year	(2,098)
4th Fiscal Year	1,065
5th Fiscal Year	0
Thereafter	0
Total	$ (1,931)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4226: North Central Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00299930%
Employer's proportionate share at MD		0.00849086%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,300)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,171)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,193)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,724)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,517)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,026)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,543)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 818
Changes of assumptions	$ 236	$ 1,006
Net difference between projected and actual earnings on investments	$ 0	$ 2,301
Changes in proportionate share	$ 1,425	$ 8,365
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,661	$ 12,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,829)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,924)
2nd Fiscal Year	(4,189)
3rd Fiscal Year	(1,452)
4th Fiscal Year	737
5th Fiscal Year	0
Thereafter	0
Total	$ (10,829)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4232: South Coast Education Service District Region 7

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04297593%
Employer's proportionate share at MD		0.04485332%
Employer's proportionate share of system NOL/(A) at prior MD	$	(147,580)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(159,380)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(143,646)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(172,867)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,863)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,160
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,703)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,319
Changes of assumptions	$ 1,248	$ 5,313
Net difference between projected and actual earnings on investments	$ 0	$ 12,155
Changes in proportionate share	$ 10,501	$ 2,860
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,749	$ 24,647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,898)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (768)
2nd Fiscal Year	(8,353)
3rd Fiscal Year	(7,670)
4th Fiscal Year	3,893
5th Fiscal Year	0
Thereafter	0
Total	$ (12,898)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4237: Douglas Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04699773%
Employer's proportionate share at MD		0.06194324%
Employer's proportionate share of system NOL/(A) at prior MD	$	(161,390)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(220,106)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(198,378)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(238,732)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(32,955)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	26,255
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,700)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,965
Changes of assumptions	$ 1,723	$ 7,337
Net difference between projected and actual earnings on investments	$ 0	$ 16,786
Changes in proportionate share	$ 36,291	$ 22,767
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,014	$ 52,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,841)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,185
2nd Fiscal Year	(17,808)
3rd Fiscal Year	(10,593)
4th Fiscal Year	5,376
5th Fiscal Year	0
Thereafter	0
Total	$ (14,841)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4238: Multnomah Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14388854%
Employer's proportionate share at MD		0.16572335%
Employer's proportionate share of system NOL/(A) at prior MD	$	(494,114)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(588,873)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(530,741)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(638,706)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(88,168)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	69,179
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,989)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,958
Changes of assumptions	$ 4,611	$ 19,629
Net difference between projected and actual earnings on investments	$ 0	$ 44,909
Changes in proportionate share	$ 108,709	$ 33,261
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 113,320	$ 113,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (437)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 51,946
2nd Fiscal Year	(38,427)
3rd Fiscal Year	(28,340)
4th Fiscal Year	14,383
5th Fiscal Year	0
Thereafter	0
Total	$ (437)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4252: High Desert Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10566229%
Employer's proportionate share at MD		0.13656441%
Employer's proportionate share of system NOL/(A) at prior MD	$	(362,845)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(485,261)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(437,357)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(526,326)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(72,655)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,489)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(77,144)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,150
Changes of assumptions	$ 3,800	$ 16,175
Net difference between projected and actual earnings on investments	$ 0	$ 37,007
Changes in proportionate share	$ 44,108	$ 47,074
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,908	$ 113,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (65,498)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,777)
2nd Fiscal Year	(38,221)
3rd Fiscal Year	(23,353)
4th Fiscal Year	11,852
5th Fiscal Year	0
Thereafter	0
Total	$ (65,498)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4254: Willamette Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14005370%
Employer's proportionate share at MD		0.17115466%
Employer's proportionate share of system NOL/(A) at prior MD	$	(480,945)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(608,173)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(548,135)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(659,639)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(91,057)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,439)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(93,496)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16,481
Changes of assumptions	$ 4,762	$ 20,272
Net difference between projected and actual earnings on investments	$ 0	$ 46,381
Changes in proportionate share	$ 41,262	$ 47,376
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 46,024	$ 130,510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (84,486)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (26,044)
2nd Fiscal Year	(44,028)
3rd Fiscal Year	(29,269)
4th Fiscal Year	14,854
5th Fiscal Year	0
Thereafter	0
Total	$ (84,486)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4258: Hermiston School District 8R

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.22312471%
Employer's proportionate share at MD		0.21368056%
Employer's proportionate share of system NOL/(A) at prior MD	$	(766,212)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(759,282)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(684,327)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(823,536)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(113,682)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	55,319
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(58,363)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,576
Changes of assumptions	$ 5,945	$ 25,309
Net difference between projected and actual earnings on investments	$ 0	$ 57,905
Changes in proportionate share	$ 78,246	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 84,191	$ 103,790
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,599)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 28,853
2nd Fiscal Year	(30,456)
3rd Fiscal Year	(36,541)
4th Fiscal Year	18,545
5th Fiscal Year	0
Thereafter	0
Total	$ (19,599)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4259: Clackamas Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13667307%
Employer's proportionate share at MD		0.12835542%
Employer's proportionate share of system NOL/(A) at prior MD	$	(469,336)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(456,092)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(411,067)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(494,688)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(68,287)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	31,883
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(36,404)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,360
Changes of assumptions	$ 3,571	$ 15,203
Net difference between projected and actual earnings on investments	$ 0	$ 34,783
Changes in proportionate share	$ 48,892	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 52,463	$ 62,346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,883)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,879
2nd Fiscal Year	(16,952)
3rd Fiscal Year	(21,950)
4th Fiscal Year	11,140
5th Fiscal Year	0
Thereafter	0
Total	$ (9,883)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4260: Greater Albany School District 8J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.38012913%
Employer's proportionate share at MD		0.37153904%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,305,366)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,320,209)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,189,880)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,431,931)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(197,665)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	177,337
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,328)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35,777
Changes of assumptions	$ 10,337	$ 44,006
Net difference between projected and actual earnings on investments	$ 0	$ 100,683
Changes in proportionate share	$ 255,539	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 265,876	$ 180,466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 85,410

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 173,632
2nd Fiscal Year	(56,932)
3rd Fiscal Year	(63,536)
4th Fiscal Year	32,246
5th Fiscal Year	0
Thereafter	0
Total	$ 85,410

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4268: Lake Oswego School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.33956971%
Employer's proportionate share at MD		0.32676056%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,166,084)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,161,095)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,046,474)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,259,352)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(173,842)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	127,803
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(46,039)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 31,465
Changes of assumptions	$ 9,091	$ 38,703
Net difference between projected and actual earnings on investments	$ 0	$ 88,548
Changes in proportionate share	$ 208,132	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 217,223	$ 158,716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 58,507

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 133,429
2nd Fiscal Year	(47,402)
3rd Fiscal Year	(55,878)
4th Fiscal Year	28,359
5th Fiscal Year	0
Thereafter	0
Total	$ 58,507

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4270: Silver Falls School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.17885329%
Employer's proportionate share at MD		0.19008878%
Employer's proportionate share of system NOL/(A) at prior MD	$	(614,183)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(675,452)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(608,773)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(732,612)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(101,130)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	35,244
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(65,886)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,304
Changes of assumptions	$ 5,289	$ 22,515
Net difference between projected and actual earnings on investments	$ 0	$ 51,512
Changes in proportionate share	$ 88,014	$ 17,115
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 93,303	$ 109,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,143)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 36,930
2nd Fiscal Year	(37,064)
3rd Fiscal Year	(32,506)
4th Fiscal Year	16,498
5th Fiscal Year	0
Thereafter	0
Total	$ (16,143)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4271: Malheur Education Service District Region 14

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01124974%
Employer's proportionate share at MD		0.01930955%
Employer's proportionate share of system NOL/(A) at prior MD	$	(38,632)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(68,614)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61,840)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(74,420)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,273)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,684)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,957)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,859
Changes of assumptions	$ 537	$ 2,287
Net difference between projected and actual earnings on investments	$ 0	$ 5,233
Changes in proportionate share	$ 0	$ 15,051
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 537	$ 24,430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,893)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,988)
2nd Fiscal Year	(7,279)
3rd Fiscal Year	(3,302)
4th Fiscal Year	1,676
5th Fiscal Year	0
Thereafter	0
Total	$ (23,893)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4272: Linn-Benton-Lincoln Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11453635%
Employer's proportionate share at MD		0.11140338%
Employer's proportionate share of system NOL/(A) at prior MD	$	(393,318)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(395,855)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(356,777)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(429,354)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(59,268)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	23,292
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(35,976)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,727
Changes of assumptions	$ 3,099	$ 13,195
Net difference between projected and actual earnings on investments	$ 0	$ 30,189
Changes in proportionate share	$ 42,528	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 45,627	$ 54,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,484)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,686
2nd Fiscal Year	(16,787)
3rd Fiscal Year	(19,051)
4th Fiscal Year	9,669
5th Fiscal Year	0
Thereafter	0
Total	$ (8,484)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4273: Double O School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00055643%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,977)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,782)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,145)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(296)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(303)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(599)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 54
Changes of assumptions	$ 15	$ 66
Net difference between projected and actual earnings on investments	$ 0	$ 151
Changes in proportionate share	$ 0	$ 848
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15	$ 1,119
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,104)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (681)
2nd Fiscal Year	(375)
3rd Fiscal Year	(95)
4th Fiscal Year	48
5th Fiscal Year	0
Thereafter	0
Total	$ (1,104)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4276: Lane County Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07646128%
Employer's proportionate share at MD		0.07792599%
Employer's proportionate share of system NOL/(A) at prior MD	$	(262,568)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(276,898)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(249,564)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(300,331)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(41,458)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,605
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(31,853)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,504
Changes of assumptions	$ 2,168	$ 9,230
Net difference between projected and actual earnings on investments	$ 0	$ 21,117
Changes in proportionate share	$ 21,616	$ 2,231
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,784	$ 40,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,298)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,864
2nd Fiscal Year	(13,599)
3rd Fiscal Year	(13,326)
4th Fiscal Year	6,763
5th Fiscal Year	0
Thereafter	0
Total	$ (16,298)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4277: Mitchell School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00368839%
Employer's proportionate share at MD		0.00545937%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,666)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,399)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,484)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,041)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,904)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(945)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,849)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 526
Changes of assumptions	$ 152	$ 647
Net difference between projected and actual earnings on investments	$ 0	$ 1,479
Changes in proportionate share	$ 0	$ 3,401
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 152	$ 6,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,901)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,641)
2nd Fiscal Year	(1,800)
3rd Fiscal Year	(934)
4th Fiscal Year	474
5th Fiscal Year	0
Thereafter	0
Total	$ (5,901)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4279: St Helens School District 502

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16159650%
Employer's proportionate share at MD		0.17002553%
Employer's proportionate share of system NOL/(A) at prior MD	$	(554,923)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(604,160)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(544,519)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(655,287)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(90,456)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(36,310)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(126,766)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16,372
Changes of assumptions	$ 4,730	$ 20,138
Net difference between projected and actual earnings on investments	$ 0	$ 46,075
Changes in proportionate share	$ 0	$ 65,532
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,730	$ 148,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (143,387)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (96,739)
2nd Fiscal Year	(32,329)
3rd Fiscal Year	(29,075)
4th Fiscal Year	14,756
5th Fiscal Year	0
Thereafter	0
Total	$ (143,387)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4280: Northwest Regional Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15165001%
Employer's proportionate share at MD		0.29406535%
Employer's proportionate share of system NOL/(A) at prior MD	$	(520,767)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,044,918)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(941,765)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,133,343)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(156,448)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(36,532)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(192,980)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 28,316
Changes of assumptions	$ 8,182	$ 34,830
Net difference between projected and actual earnings on investments	$ 0	$ 79,688
Changes in proportionate share	$ 100,148	$ 216,943
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 108,330	$ 359,777
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (251,447)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (105,856)
2nd Fiscal Year	(120,828)
3rd Fiscal Year	(50,287)
4th Fiscal Year	25,522
5th Fiscal Year	0
Thereafter	0
Total	$ (251,447)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4286: Southern Oregon Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05847019%
Employer's proportionate share at MD		0.11021161%
Employer's proportionate share of system NOL/(A) at prior MD	$	(200,787)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(391,621)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(352,961)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(424,761)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(58,634)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,617)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(74,251)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,613
Changes of assumptions	$ 3,066	$ 13,054
Net difference between projected and actual earnings on investments	$ 0	$ 29,866
Changes in proportionate share	$ 44,710	$ 78,818
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,776	$ 132,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (84,575)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,838)
2nd Fiscal Year	(44,455)
3rd Fiscal Year	(18,847)
4th Fiscal Year	9,565
5th Fiscal Year	0
Thereafter	0
Total	$ (84,575)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4288: Medford School District 549C

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.50943927%
Employer's proportionate share at MD		0.47147091%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,749,417)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,675,302)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,509,919)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,817,073)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(250,830)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	99,800
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(151,030)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 45,399
Changes of assumptions	$ 13,117	$ 55,843
Net difference between projected and actual earnings on investments	$ 0	$ 127,763
Changes in proportionate share	$ 100,614	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 113,731	$ 229,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (115,274)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,069)
2nd Fiscal Year	(58,500)
3rd Fiscal Year	(80,625)
4th Fiscal Year	40,919
5th Fiscal Year	0
Thereafter	0
Total	$ (115,274)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4291: Dayton Public Schools

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04580516%
Employer's proportionate share at MD		0.05790301%
Employer's proportionate share of system NOL/(A) at prior MD	$	(157,295)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(205,750)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(185,439)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(223,161)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(30,805)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,824
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(28,981)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,576
Changes of assumptions	$ 1,611	$ 6,858
Net difference between projected and actual earnings on investments	$ 0	$ 15,691
Changes in proportionate share	$ 24,569	$ 18,428
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26,180	$ 46,553
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,373)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 198
2nd Fiscal Year	(15,694)
3rd Fiscal Year	(9,902)
4th Fiscal Year	5,025
5th Fiscal Year	0
Thereafter	0
Total	$ (20,373)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4293: Lake County Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01750988%
Employer's proportionate share at MD		0.00906316%
Employer's proportionate share of system NOL/(A) at prior MD	$	(60,129)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,205)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,025)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,930)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,822)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(384)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,206)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 873
Changes of assumptions	$ 252	$ 1,073
Net difference between projected and actual earnings on investments	$ 0	$ 2,456
Changes in proportionate share	$ 12,867	$ 5,812
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,119	$ 10,214
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,905

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 874
2nd Fiscal Year	2,794
3rd Fiscal Year	(1,550)
4th Fiscal Year	787
5th Fiscal Year	0
Thereafter	0
Total	$ 2,905

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4294: Harney Education Service District Region XVII

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00711457%
Employer's proportionate share at MD		0.00924253%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,431)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,842)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,600)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,621)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,917)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	208
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,709)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 890
Changes of assumptions	$ 257	$ 1,095
Net difference between projected and actual earnings on investments	$ 0	$ 2,505
Changes in proportionate share	$ 2,930	$ 3,241
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,187	$ 7,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,544)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,160)
2nd Fiscal Year	(2,605)
3rd Fiscal Year	(1,581)
4th Fiscal Year	802
5th Fiscal Year	0
Thereafter	0
Total	$ (4,544)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4295: Wasco County Education Service District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01850672%
Employer's proportionate share at MD		0.01886090%
Employer's proportionate share of system NOL/(A) at prior MD	$	(63,552)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(67,019)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(60,403)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(72,691)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,034)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,052
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,982)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,816
Changes of assumptions	$ 525	$ 2,234
Net difference between projected and actual earnings on investments	$ 0	$ 5,111
Changes in proportionate share	$ 11,020	$ 539
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,545	$ 9,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,845

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,723
2nd Fiscal Year	(3,291)
3rd Fiscal Year	(3,225)
4th Fiscal Year	1,637
5th Fiscal Year	0
Thereafter	0
Total	$ 1,845

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4306: Amity School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04637917%
Employer's proportionate share at MD		0.04591940%
Employer's proportionate share of system NOL/(A) at prior MD	$	(159,266)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(163,168)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(147,060)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(176,976)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,430)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,670
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,760)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,422
Changes of assumptions	$ 1,278	$ 5,439
Net difference between projected and actual earnings on investments	$ 0	$ 12,444
Changes in proportionate share	$ 15,605	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,883	$ 22,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,422)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,788
2nd Fiscal Year	(7,342)
3rd Fiscal Year	(7,853)
4th Fiscal Year	3,985
5th Fiscal Year	0
Thereafter	0
Total	$ (5,422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4309: Scappoose School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06625832%
Employer's proportionate share at MD		0.06576179%
Employer's proportionate share of system NOL/(A) at prior MD	$	(227,531)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(233,675)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(210,607)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(253,449)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(34,986)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	41,073
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,087**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,332
Changes of assumptions	$ 1,830	$ 7,789
Net difference between projected and actual earnings on investments	$ 0	$ 17,821
Changes in proportionate share	$ 52,192	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 54,022	$ 31,942
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,080

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 38,214
2nd Fiscal Year	(10,596)
3rd Fiscal Year	(11,246)
4th Fiscal Year	5,707
5th Fiscal Year	0
Thereafter	0
Total	$ 22,080

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4311: Redmond School District 2J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.32829803%
Employer's proportionate share at MD		0.33716965%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,127,377)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,198,082)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,079,810)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,299,469)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(179,380)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	81,424
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(97,956)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 32,467
Changes of assumptions	$ 9,381	$ 39,936
Net difference between projected and actual earnings on investments	$ 0	$ 91,369
Changes in proportionate share	$ 160,477	$ 13,514
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 169,858	$ 177,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,428)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 81,096
2nd Fiscal Year	(60,129)
3rd Fiscal Year	(57,658)
4th Fiscal Year	29,263
5th Fiscal Year	0
Thereafter	0
Total	$ (7,428)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4312: Reedsport School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02140040%
Employer's proportionate share at MD		0.02291455%
Employer's proportionate share of system NOL/(A) at prior MD	$	(73,489)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(81,423)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(73,385)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(88,314)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,191)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,170
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,021)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,207
Changes of assumptions	$ 638	$ 2,714
Net difference between projected and actual earnings on investments	$ 0	$ 6,210
Changes in proportionate share	$ 10,611	$ 2,306
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,249	$ 13,437
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,188)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,290
2nd Fiscal Year	(4,548)
3rd Fiscal Year	(3,919)
4th Fiscal Year	1,989
5th Fiscal Year	0
Thereafter	0
Total	$ (2,188)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4313: Forest Grove School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.29779039%
Employer's proportionate share at MD		0.28797145%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,022,614)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,023,264)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(922,249)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,109,857)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(153,206)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	35,752
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(117,454)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,730
Changes of assumptions	$ 8,012	$ 34,108
Net difference between projected and actual earnings on investments	$ 0	$ 78,037
Changes in proportionate share	$ 21,607	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,619	$ 139,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (110,256)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (43,483)
2nd Fiscal Year	(42,521)
3rd Fiscal Year	(49,245)
4th Fiscal Year	24,993
5th Fiscal Year	0
Thereafter	0
Total	$ (110,256)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4314: Willamina School District 30J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04710672%
Employer's proportionate share at MD		0.03281358%
Employer's proportionate share of system NOL/(A) at prior MD	$	(161,765)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(116,598)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(105,088)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(126,465)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,457)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,344
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,113)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,160
Changes of assumptions	$ 913	$ 3,887
Net difference between projected and actual earnings on investments	$ 0	$ 8,892
Changes in proportionate share	$ 21,773	$ 3,229
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,686	$ 19,168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,518

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,438
2nd Fiscal Year	1,844
3rd Fiscal Year	(5,611)
4th Fiscal Year	2,848
5th Fiscal Year	0
Thereafter	0
Total	$ 3,518

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4315: John Day School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02644265%
Employer's proportionate share at MD		0.03754487%
Employer's proportionate share of system NOL/(A) at prior MD	$	(90,804)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(133,410)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(120,240)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(144,700)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,974)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,604)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,578)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,615
Changes of assumptions	$ 1,045	$ 4,447
Net difference between projected and actual earnings on investments	$ 0	$ 10,174
Changes in proportionate share	$ 19,091	$ 16,912
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,136	$ 35,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,012)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20)
2nd Fiscal Year	(11,831)
3rd Fiscal Year	(6,420)
4th Fiscal Year	3,258
5th Fiscal Year	0
Thereafter	0
Total	$ (15,012)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4316: Tigard-Tualatin School District 23J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.70758116%
Employer's proportionate share at MD		0.64562086%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,429,838)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,294,118)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,067,647)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,488,256)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(343,481)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	187,192
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(156,289)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 62,169
Changes of assumptions	$ 17,963	$ 76,470
Net difference between projected and actual earnings on investments	$ 0	$ 174,956
Changes in proportionate share	$ 381,216	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 399,179	$ 313,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 85,584

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 215,004
2nd Fiscal Year	(75,047)
3rd Fiscal Year	(110,405)
4th Fiscal Year	56,033
5th Fiscal Year	0
Thereafter	0
Total	$ 85,584

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4317: Sherwood School District 88J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.23639176%
Employer's proportionate share at MD		0.23223681%
Employer's proportionate share of system NOL/(A) at prior MD	$	(811,771)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(825,219)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(743,755)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(895,053)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(123,554)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	65,377
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(58,177)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22,363
Changes of assumptions	$ 6,461	$ 27,507
Net difference between projected and actual earnings on investments	$ 0	$ 62,934
Changes in proportionate share	$ 109,307	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 115,768	$ 112,804
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,964

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 58,727
2nd Fiscal Year	(36,204)
3rd Fiscal Year	(39,714)
4th Fiscal Year	20,156
5th Fiscal Year	0
Thereafter	0
Total	$ 2,964

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4320: Rainier School District 13

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03228029%
Employer's proportionate share at MD		0.02722689%
Employer's proportionate share of system NOL/(A) at prior MD	$	(110,851)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(96,747)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(87,196)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(104,934)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,485)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	23,361
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,876**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,622
Changes of assumptions	$ 758	$ 3,225
Net difference between projected and actual earnings on investments	$ 0	$ 7,378
Changes in proportionate share	$ 31,393	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,151	$ 13,225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 18,926

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 23,145
2nd Fiscal Year	(1,927)
3rd Fiscal Year	(4,656)
4th Fiscal Year	2,363
5th Fiscal Year	0
Thereafter	0
Total	$ 18,926

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4321: North Clackamas School District 12

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		1.04552973%
Employer's proportionate share at MD		1.00574289%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,590,355)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,573,758)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,220,963)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,876,186)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(535,072)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	131,566
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(403,506)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 96,846
Changes of assumptions	$ 27,982	$ 119,124
Net difference between projected and actual earnings on investments	$ 0	$ 272,545
Changes in proportionate share	$ 382,316	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 410,298	$ 488,515
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (78,217)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 152,201
2nd Fiscal Year	(145,718)
3rd Fiscal Year	(171,988)
4th Fiscal Year	87,288
5th Fiscal Year	0
Thereafter	0
Total	$ (78,217)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4323: Estacada School District 108

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06154609%
Employer's proportionate share at MD		0.06612095%
Employer's proportionate share of system NOL/(A) at prior MD	$	(211,350)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(234,951)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(211,757)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(254,834)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(35,177)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	34,491
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(686)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,367
Changes of assumptions	$ 1,840	$ 7,832
Net difference between projected and actual earnings on investments	$ 0	$ 17,918
Changes in proportionate share	$ 47,788	$ 6,969
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 49,628	$ 39,086
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,542

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 29,342
2nd Fiscal Year	(13,231)
3rd Fiscal Year	(11,307)
4th Fiscal Year	5,739
5th Fiscal Year	0
Thereafter	0
Total	$ 10,542

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4324: Centennial School District 28

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.33732091%
Employer's proportionate share at MD		0.32290012%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,158,362)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,147,378)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,034,111)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,244,474)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(171,788)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	133,863
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(37,925)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 31,093
Changes of assumptions	$ 8,984	$ 38,245
Net difference between projected and actual earnings on investments	$ 0	$ 87,502
Changes in proportionate share	$ 285,253	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 294,237	$ 156,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 137,397

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 210,537
2nd Fiscal Year	(45,948)
3rd Fiscal Year	(55,218)
4th Fiscal Year	28,024
5th Fiscal Year	0
Thereafter	0
Total	$ 137,397

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4326: Harney County School District 3

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02105923%
Employer's proportionate share at MD		0.02990574%
Employer's proportionate share of system NOL/(A) at prior MD	$	(72,318)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(106,266)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(95,775)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(115,258)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,910)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,000
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,910)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,880
Changes of assumptions	$ 832	$ 3,542
Net difference between projected and actual earnings on investments	$ 0	$ 8,104
Changes in proportionate share	$ 26,397	$ 13,476
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,229	$ 28,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (773)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,171
2nd Fiscal Year	(9,426)
3rd Fiscal Year	(5,114)
4th Fiscal Year	2,595
5th Fiscal Year	0
Thereafter	0
Total	$ (773)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4327: Jordan Valley School District 3

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01705904%
Employer's proportionate share at MD		0.00403494%
Employer's proportionate share of system NOL/(A) at prior MD	$	(58,581)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,338)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,922)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,551)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,147)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,545
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,398**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 389
Changes of assumptions	$ 112	$ 478
Net difference between projected and actual earnings on investments	$ 0	$ 1,093
Changes in proportionate share	$ 19,840	$ 8,613
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,952	$ 10,573
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,379

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,771
2nd Fiscal Year	5,948
3rd Fiscal Year	(690)
4th Fiscal Year	350
5th Fiscal Year	0
Thereafter	0
Total	$ 9,379

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4329: Gervais School District 1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05722498%
Employer's proportionate share at MD		0.05677835%
Employer's proportionate share of system NOL/(A) at prior MD	$	(196,511)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(201,753)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(181,837)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(218,827)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(30,207)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,032
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,175)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,467
Changes of assumptions	$ 1,580	$ 6,725
Net difference between projected and actual earnings on investments	$ 0	$ 15,386
Changes in proportionate share	$ 22,876	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,456	$ 27,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,122)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,800
2nd Fiscal Year	(9,141)
3rd Fiscal Year	(9,709)
4th Fiscal Year	4,928
5th Fiscal Year	0
Thereafter	0
Total	$ (3,122)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4330: Vale School District 84

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03398140%
Employer's proportionate share at MD		0.04603817%
Employer's proportionate share of system NOL/(A) at prior MD	$	(116,692)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(163,590)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(147,441)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(177,434)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,493)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,613
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,880)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,433
Changes of assumptions	$ 1,281	$ 5,453
Net difference between projected and actual earnings on investments	$ 0	$ 12,476
Changes in proportionate share	$ 24,902	$ 18,367
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26,183	$ 40,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,546)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,049
2nd Fiscal Year	(13,718)
3rd Fiscal Year	(7,873)
4th Fiscal Year	3,996
5th Fiscal Year	0
Thereafter	0
Total	$ (14,546)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4331: Molalla River School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11125898%
Employer's proportionate share at MD		0.11859143%
Employer's proportionate share of system NOL/(A) at prior MD	$	(382,064)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(421,397)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(379,798)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(457,058)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(63,093)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	39,097
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(23,996)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,420
Changes of assumptions	$ 3,299	$ 14,046
Net difference between projected and actual earnings on investments	$ 0	$ 32,137
Changes in proportionate share	$ 81,852	$ 11,170
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 85,151	$ 68,773
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,378

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 49,654
2nd Fiscal Year	(23,288)
3rd Fiscal Year	(20,280)
4th Fiscal Year	10,292
5th Fiscal Year	0
Thereafter	0
Total	$ 16,378

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4332: Gresham-Barlow School District 10

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.57342449%
Employer's proportionate share at MD		0.54622996%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,969,143)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,940,947)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,749,340)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,105,199)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(290,603)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	149,273
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(141,330)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 52,598
Changes of assumptions	$ 15,197	$ 64,697
Net difference between projected and actual earnings on investments	$ 0	$ 148,022
Changes in proportionate share	$ 312,932	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 328,129	$ 265,317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 62,812

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 185,118
2nd Fiscal Year	(76,305)
3rd Fiscal Year	(93,409)
4th Fiscal Year	47,407
5th Fiscal Year	0
Thereafter	0
Total	$ 62,812

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4333: Canby School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.27686547%
Employer's proportionate share at MD		0.25400312%
Employer's proportionate share of system NOL/(A) at prior MD	$	(950,758)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(902,562)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(813,463)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(978,941)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(135,134)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	59,427
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(75,707)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24,459
Changes of assumptions	$ 7,067	$ 30,085
Net difference between projected and actual earnings on investments	$ 0	$ 68,832
Changes in proportionate share	$ 135,896	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 142,963	$ 123,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,587

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 71,274
2nd Fiscal Year	(30,295)
3rd Fiscal Year	(43,436)
4th Fiscal Year	22,045
5th Fiscal Year	0
Thereafter	0
Total	$ 19,587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4334: Cascade School District 5

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11032963%
Employer's proportionate share at MD		0.12351390%
Employer's proportionate share of system NOL/(A) at prior MD	$	(378,873)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(438,888)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(395,562)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(476,029)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(65,711)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,573
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(53,138)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,894
Changes of assumptions	$ 3,436	$ 14,629
Net difference between projected and actual earnings on investments	$ 0	$ 33,471
Changes in proportionate share	$ 51,124	$ 20,084
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 54,560	$ 80,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,518)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,956
2nd Fiscal Year	(27,071)
3rd Fiscal Year	(21,122)
4th Fiscal Year	10,720
5th Fiscal Year	0
Thereafter	0
Total	$ (25,518)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4335: Milton-Freewater Unified School District 7

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07339988%
Employer's proportionate share at MD		0.06607702%
Employer's proportionate share of system NOL/(A) at prior MD	$	(252,056)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(234,795)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(211,616)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(254,664)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(35,154)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	35,080
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(74)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,363
Changes of assumptions	$ 1,838	$ 7,826
Net difference between projected and actual earnings on investments	$ 0	$ 17,906
Changes in proportionate share	$ 56,685	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 58,523	$ 32,095
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 26,428

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 39,176
2nd Fiscal Year	(7,183)
3rd Fiscal Year	(11,300)
4th Fiscal Year	5,735
5th Fiscal Year	0
Thereafter	0
Total	$ 26,428

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4336: Nestucca Valley School District 101

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01944484%
Employer's proportionate share at MD		0.03977995%
Employer's proportionate share of system NOL/(A) at prior MD	$	(66,774)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(141,352)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(127,398)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(153,314)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,164)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,874)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(30,038)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,831
Changes of assumptions	$ 1,107	$ 4,712
Net difference between projected and actual earnings on investments	$ 0	$ 10,780
Changes in proportionate share	$ 15,308	$ 30,977
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,415	$ 50,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,885)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,646)
2nd Fiscal Year	(16,889)
3rd Fiscal Year	(6,803)
4th Fiscal Year	3,452
5th Fiscal Year	0
Thereafter	0
Total	$ (33,885)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4337: Sherman County School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00977642%
Employer's proportionate share at MD		0.01381641%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,572)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(49,095)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,248)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(53,249)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,351)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,323)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,674)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,330
Changes of assumptions	$ 384	$ 1,636
Net difference between projected and actual earnings on investments	$ 0	$ 3,744
Changes in proportionate share	$ 4,031	$ 6,154
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,415	$ 12,864
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,449)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,956)
2nd Fiscal Year	(4,330)
3rd Fiscal Year	(2,363)
4th Fiscal Year	1,199
5th Fiscal Year	0
Thereafter	0
Total	$ (8,449)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4338: Three Rivers U J School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.26300956%
Employer's proportionate share at MD		0.19455365%
Employer's proportionate share of system NOL/(A) at prior MD	$	(903,176)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(691,318)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(623,072)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(749,820)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(103,506)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	123,972
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**20,466**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,734
Changes of assumptions	$ 5,413	$ 23,044
Net difference between projected and actual earnings on investments	$ 0	$ 52,722
Changes in proportionate share	$ 253,685	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 259,098	$ 94,500
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 164,598

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 178,320
2nd Fiscal Year	2,663
3rd Fiscal Year	(33,270)
4th Fiscal Year	16,885
5th Fiscal Year	0
Thereafter	0
Total	$ 164,598

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4339: Lebanon Community School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16386960%
Employer's proportionate share at MD		0.15183047%
Employer's proportionate share of system NOL/(A) at prior MD	$	(562,729)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(539,507)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(486,248)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(585,163)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(80,776)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	74,960
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,816)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,620
Changes of assumptions	$ 4,224	$ 17,983
Net difference between projected and actual earnings on investments	$ 0	$ 41,144
Changes in proportionate share	$ 117,544	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 121,768	$ 73,747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 48,021

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 79,742
2nd Fiscal Year	(18,935)
3rd Fiscal Year	(25,964)
4th Fiscal Year	13,177
5th Fiscal Year	0
Thereafter	0
Total	$ 48,021

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4340: Monroe School District 1J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01338246%
Employer's proportionate share at MD		0.01206618%
Employer's proportionate share of system NOL/(A) at prior MD	$	(45,955)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(42,875)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(38,643)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,504)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,419)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,485
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,066**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,162
Changes of assumptions	$ 336	$ 1,429
Net difference between projected and actual earnings on investments	$ 0	$ 3,270
Changes in proportionate share	$ 13,571	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,907	$ 5,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,046

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,385
2nd Fiscal Year	(1,323)
3rd Fiscal Year	(2,063)
4th Fiscal Year	1,047
5th Fiscal Year	0
Thereafter	0
Total	$ 8,046

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4341: Hillsboro School District 1J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.93064412%
Employer's proportionate share at MD		0.89103956%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,195,837)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,166,177)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,853,618)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,434,113)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(474,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	475,163
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,115**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 85,801
Changes of assumptions	$ 24,791	$ 105,538
Net difference between projected and actual earnings on investments	$ 0	$ 241,462
Changes in proportionate share	$ 688,525	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 713,316	$ 432,801
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 280,515

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 482,443
2nd Fiscal Year	(126,887)
3rd Fiscal Year	(152,373)
4th Fiscal Year	77,333
5th Fiscal Year	0
Thereafter	0
Total	$ 280,515

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4342: North Santiam School District 29J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09245396%
Employer's proportionate share at MD		0.08285293%
Employer's proportionate share of system NOL/(A) at prior MD	$	(317,487)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(294,406)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(265,342)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(319,320)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(44,079)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	34,930
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,149)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,978
Changes of assumptions	$ 2,305	$ 9,813
Net difference between projected and actual earnings on investments	$ 0	$ 22,452
Changes in proportionate share	$ 53,563	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 55,868	$ 40,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,625

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 31,394
2nd Fiscal Year	(8,792)
3rd Fiscal Year	(14,168)
4th Fiscal Year	7,191
5th Fiscal Year	0
Thereafter	0
Total	$ 15,625

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4343: Harrisburg Sschool District 7

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02295674%
Employer's proportionate share at MD		0.02975931%
Employer's proportionate share of system NOL/(A) at prior MD	$	(78,834)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(105,745)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(95,306)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(114,694)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,832)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,895
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,937)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,866
Changes of assumptions	$ 828	$ 3,525
Net difference between projected and actual earnings on investments	$ 0	$ 8,064
Changes in proportionate share	$ 0	$ 18,057
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 828	$ 32,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,684)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,813)
2nd Fiscal Year	(8,364)
3rd Fiscal Year	(5,089)
4th Fiscal Year	2,583
5th Fiscal Year	0
Thereafter	0
Total	$ (31,684)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4344: South Wasco County School District 1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01521518%
Employer's proportionate share at MD		0.00810649%
Employer's proportionate share of system NOL/(A) at prior MD	$	(52,249)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,805)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,962)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,243)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,313)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,798
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,485**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 781
Changes of assumptions	$ 226	$ 960
Net difference between projected and actual earnings on investments	$ 0	$ 2,197
Changes in proportionate share	$ 19,849	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,075	$ 3,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,137

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,548
2nd Fiscal Year	2,272
3rd Fiscal Year	(1,386)
4th Fiscal Year	704
5th Fiscal Year	0
Thereafter	0
Total	$ 16,137

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4345: Oregon Trail School District 46

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14809796%
Employer's proportionate share at MD		0.16424198%
Employer's proportionate share of system NOL/(A) at prior MD	$	(508,569)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(583,610)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(525,997)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(632,997)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(87,379)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	52,855
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(34,524)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,815
Changes of assumptions	$ 4,570	$ 19,453
Net difference between projected and actual earnings on investments	$ 0	$ 44,508
Changes in proportionate share	$ 97,844	$ 24,593
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 102,414	$ 104,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,955)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 47,169
2nd Fiscal Year	(35,293)
3rd Fiscal Year	(28,086)
4th Fiscal Year	14,254
5th Fiscal Year	0
Thereafter	0
Total	$ (1,955)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4346: Knappa School District 4

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01446029%
Employer's proportionate share at MD		0.01651681%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,657)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(58,690)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(52,896)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(63,657)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,787)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,058
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(729)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,590
Changes of assumptions	$ 460	$ 1,956
Net difference between projected and actual earnings on investments	$ 0	$ 4,476
Changes in proportionate share	$ 9,850	$ 3,133
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,310	$ 11,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (845)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,315
2nd Fiscal Year	(3,770)
3rd Fiscal Year	(2,824)
4th Fiscal Year	1,433
5th Fiscal Year	0
Thereafter	0
Total	$ (845)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4347: Clatskanie School District 6J

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02066272%
Employer's proportionate share at MD		0.01912407%
Employer's proportionate share of system NOL/(A) at prior MD	$	(70,956)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(67,955)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61,246)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(73,705)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,174)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,976
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,802**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,842
Changes of assumptions	$ 532	$ 2,265
Net difference between projected and actual earnings on investments	$ 0	$ 5,182
Changes in proportionate share	$ 9,085	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,617	$ 9,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 328

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,313
2nd Fiscal Year	(2,374)
3rd Fiscal Year	(3,270)
4th Fiscal Year	1,660
5th Fiscal Year	0
Thereafter	0
Total	$ 328

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4348: Lourdes Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00133464%
Employer's proportionate share at MD		0.00116818%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,583)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,151)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,741)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,502)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(621)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	178
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(443)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 112
Changes of assumptions	$ 33	$ 138
Net difference between projected and actual earnings on investments	$ 0	$ 317
Changes in proportionate share	$ 308	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 341	$ 567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (226)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21)
2nd Fiscal Year	(108)
3rd Fiscal Year	(200)
4th Fiscal Year	101
5th Fiscal Year	0
Thereafter	0
Total	$ (226)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4350: Ridgeline Montessori

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00610085%
Employer's proportionate share at MD		0.00435790%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,950)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,485)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,956)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,796)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,318)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,934
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**616**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 420
Changes of assumptions	$ 121	$ 516
Net difference between projected and actual earnings on investments	$ 0	$ 1,181
Changes in proportionate share	$ 3,086	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,207	$ 2,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,090

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,291
2nd Fiscal Year	166
3rd Fiscal Year	(745)
4th Fiscal Year	378
5th Fiscal Year	0
Thereafter	0
Total	$ 1,090

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4351: The Village School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,585
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,585**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	1,544	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,544	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,544

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,544
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	1,544

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4352: Armadillo Technical Institute

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00063138%
Employer's proportionate share at MD		0.00089566%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,168)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,183)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,868)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,452)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(477)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,053
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**576**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 86
Changes of assumptions	$ 25	$ 106
Net difference between projected and actual earnings on investments	$ 0	$ 243
Changes in proportionate share	$ 0	$ 604
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25	$ 1,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,014)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (657)
2nd Fiscal Year	(282)
3rd Fiscal Year	(153)
4th Fiscal Year	78
5th Fiscal Year	0
Thereafter	0
Total	$ (1,014)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4354: Opal Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00190156%
Employer's proportionate share at MD		0.00049989%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,530)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,776)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,601)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,927)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(266)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,260
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**994**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 48
Changes of assumptions	$ 14	$ 59
Net difference between projected and actual earnings on investments	$ 0	$ 135
Changes in proportionate share	$ 2,135	$ 406
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,149	$ 648
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,501

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 914
2nd Fiscal Year	629
3rd Fiscal Year	(85)
4th Fiscal Year	43
5th Fiscal Year	0
Thereafter	0
Total	$ 1,501

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4355: Three Rivers Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00062126%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,133)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,914
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,914**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 4,060	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,060	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,060

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,745
2nd Fiscal Year	315
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 4,060

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4360: Luckiamute Valley Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00212327%
Employer's proportionate share at MD		0.00492531%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,291)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,501)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,774)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,982)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,620)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	146
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,474)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 474
Changes of assumptions	$ 137	$ 583
Net difference between projected and actual earnings on investments	$ 0	$ 1,335
Changes in proportionate share	$ 0	$ 4,575
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 137	$ 6,967
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,830)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,180)
2nd Fiscal Year	(2,236)
3rd Fiscal Year	(842)
4th Fiscal Year	427
5th Fiscal Year	0
Thereafter	0
Total	$ (6,830)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4362: Kings Valley Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	389
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**389**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	214	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	214	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	214

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	214
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	214

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4363: Multisensory Learning Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00728903%
Employer's proportionate share at MD		0.00712297%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,031)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,310)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,812)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,452)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,790)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,222
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,432**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 686
Changes of assumptions	$ 198	$ 844
Net difference between projected and actual earnings on investments	$ 0	$ 1,930
Changes in proportionate share	$ 3,297	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,495	$ 3,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 35

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,725
2nd Fiscal Year	(1,090)
3rd Fiscal Year	(1,218)
4th Fiscal Year	618
5th Fiscal Year	0
Thereafter	0
Total	$ 35

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4365: Mitch Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01726050%
Employer's proportionate share at MD		0.00547727%
Employer's proportionate share of system NOL/(A) at prior MD	$	(59,273)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,463)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,541)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,110)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,914)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,574
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**660**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 527
Changes of assumptions	$ 152	$ 649
Net difference between projected and actual earnings on investments	$ 0	$ 1,484
Changes in proportionate share	$ 17,950	$ 6,325
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18,102	$ 8,985
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,117

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,498
2nd Fiscal Year	5,080
3rd Fiscal Year	(937)
4th Fiscal Year	475
5th Fiscal Year	0
Thereafter	0
Total	$ 9,117

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4366: Sand Ridge Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00336173%
Employer's proportionate share at MD		0.00194426%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,544)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,909)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,227)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,493)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,034)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,970
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,936**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 187
Changes of assumptions	$ 54	$ 230
Net difference between projected and actual earnings on investments	$ 0	$ 527
Changes in proportionate share	$ 2,159	$ 1,516
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,213	$ 2,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (247)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (482)
2nd Fiscal Year	398
3rd Fiscal Year	(332)
4th Fiscal Year	169
5th Fiscal Year	0
Thereafter	0
Total	$ (247)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4367: Arthur Academy Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00525654%
Employer's proportionate share at MD		0.00201706%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,051)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,167)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,460)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,774)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,073)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	20,212
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**19,139**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 194
Changes of assumptions	$ 56	$ 239
Net difference between projected and actual earnings on investments	$ 0	$ 547
Changes in proportionate share	$ 14,351	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,407	$ 980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,427

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12,286
2nd Fiscal Year	1,311
3rd Fiscal Year	(345)
4th Fiscal Year	175
5th Fiscal Year	0
Thereafter	0
Total	$ 13,427

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4369: Trillium Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,089
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**9,089**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 9,783	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,783	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,783

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,783
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 9,783

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4370: Howard Street Charter School, Inc.

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00424721%
Employer's proportionate share at MD		0.00311732%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,585)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,077)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,983)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,014)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,658)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	484
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,174)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 300
Changes of assumptions	$ 87	$ 369
Net difference between projected and actual earnings on investments	$ 0	$ 845
Changes in proportionate share	$ 1,721	$ 691
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,808	$ 2,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (397)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (195)
2nd Fiscal Year	60
3rd Fiscal Year	(533)
4th Fiscal Year	271
5th Fiscal Year	0
Thereafter	0
Total	$ (397)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4371: The Lighthouse School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00191033%
Employer's proportionate share at MD		0.00234572%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,560)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,335)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,512)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,041)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,248)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,320
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,072**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 226
Changes of assumptions	$ 65	$ 278
Net difference between projected and actual earnings on investments	$ 0	$ 636
Changes in proportionate share	$ 8,828	$ 663
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,893	$ 1,803
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,090

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,896
2nd Fiscal Year	(608)
3rd Fiscal Year	(401)
4th Fiscal Year	204
5th Fiscal Year	0
Thereafter	0
Total	$ 7,090

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4373: Sheridan Japanese School Foundation

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00147130%
Employer's proportionate share at MD		0.00081146%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,052)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,883)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,599)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,127)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(432)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	948
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**516**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 78
Changes of assumptions	$ 23	$ 96
Net difference between projected and actual earnings on investments	$ 0	$ 220
Changes in proportionate share	$ 1,006	$ 500
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,029	$ 894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 135

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1
2nd Fiscal Year	202
3rd Fiscal Year	(139)
4th Fiscal Year	70
5th Fiscal Year	0
Thereafter	0
Total	$ 135

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4374: Ione School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01409955%
Employer's proportionate share at MD		0.01513997%
Employer's proportionate share of system NOL/(A) at prior MD	$	(48,418)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(53,798)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48,487)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(58,350)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,055)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(113)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,168)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,458
Changes of assumptions	$ 421	$ 1,793
Net difference between projected and actual earnings on investments	$ 0	$ 4,103
Changes in proportionate share	$ 3,400	$ 1,585
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,821	$ 8,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,118)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (816)
2nd Fiscal Year	(3,027)
3rd Fiscal Year	(2,589)
4th Fiscal Year	1,314
5th Fiscal Year	0
Thereafter	0
Total	$ (5,118)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4375: Eddyville Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00372213%
Employer's proportionate share at MD		0.00561394%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,782)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,948)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,979)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,636)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,987)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,431
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(556)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 541
Changes of assumptions	$ 156	$ 665
Net difference between projected and actual earnings on investments	$ 0	$ 1,521
Changes in proportionate share	$ 5,580	$ 2,882
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,736	$ 5,609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 127

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,487
2nd Fiscal Year	(1,887)
3rd Fiscal Year	(960)
4th Fiscal Year	487
5th Fiscal Year	0
Thereafter	0
Total	$ 127

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4376: Four Rivers Community School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00870904%
Employer's proportionate share at MD		0.00538372%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,907)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,130)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,242)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,749)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,864)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,240
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,376**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 518
Changes of assumptions	$ 150	$ 638
Net difference between projected and actual earnings on investments	$ 0	$ 1,459
Changes in proportionate share	$ 5,955	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,105	$ 2,615
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,490

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,142
2nd Fiscal Year	801
3rd Fiscal Year	(921)
4th Fiscal Year	467
5th Fiscal Year	0
Thereafter	0
Total	$ 3,490

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4378: Mosier Community School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00363136%
Employer's proportionate share at MD		0.00348949%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,470)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,399)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,175)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,449)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,856)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,661
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,805**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 336
Changes of assumptions	$ 97	$ 413
Net difference between projected and actual earnings on investments	$ 0	$ 946
Changes in proportionate share	$ 5,747	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,844	$ 1,695
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,149

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,947
2nd Fiscal Year	(504)
3rd Fiscal Year	(597)
4th Fiscal Year	303
5th Fiscal Year	0
Thereafter	0
Total	$ 4,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4379: Siletz Valley School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00505474%
Employer's proportionate share at MD		0.00772821%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,358)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,461)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,750)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,785)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,112)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	767
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,345)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 744
Changes of assumptions	$ 215	$ 915
Net difference between projected and actual earnings on investments	$ 0	$ 2,094
Changes in proportionate share	$ 3,522	$ 4,073
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,737	$ 7,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,089)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (806)
2nd Fiscal Year	(2,633)
3rd Fiscal Year	(1,322)
4th Fiscal Year	671
5th Fiscal Year	0
Thereafter	0
Total	$ (4,089)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4380: The Emerson School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00012486%
Employer's proportionate share at MD		0.00117265%
Employer's proportionate share of system NOL/(A) at prior MD	$	(429)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,167)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,755)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,519)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(624)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,498
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**874**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	113
Changes of assumptions	$	33	$	139
Net difference between projected and actual earnings on investments	$	0	$	318
Changes in proportionate share	$	1,318	$	1,596
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,351	$	2,166
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(815)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	9
2nd Fiscal Year		(725)
3rd Fiscal Year		(201)
4th Fiscal Year		102
5th Fiscal Year		0
Thereafter		0
Total	$	(815)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4381: North Wasco County School District 21

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13311933%
Employer's proportionate share at MD		0.10430238%
Employer's proportionate share of system NOL/(A) at prior MD	$	(457,133)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(370,623)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(334,036)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(401,987)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(55,491)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	63,746
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,255**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,044
Changes of assumptions	$ 2,902	$ 12,354
Net difference between projected and actual earnings on investments	$ 0	$ 28,265
Changes in proportionate share	$ 105,797	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 108,699	$ 50,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 58,036

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 69,396
2nd Fiscal Year	(2,575)
3rd Fiscal Year	(17,836)
4th Fiscal Year	9,052
5th Fiscal Year	0
Thereafter	0
Total	$ 58,036

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4382: Self Enhancement Inc

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4383: City View Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,795
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,795**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	1,994	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,994	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,994

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,994
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	1,994

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4386: Nixyaawii Community School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00267265%
Employer's proportionate share at MD		0.00359362%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,178)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,769)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,509)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,850)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,912)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(167)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,079)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 346
Changes of assumptions	$ 100	$ 426
Net difference between projected and actual earnings on investments	$ 0	$ 974
Changes in proportionate share	$ 0	$ 1,991
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 100	$ 3,737
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,637)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,273)
2nd Fiscal Year	(1,061)
3rd Fiscal Year	(615)
4th Fiscal Year	312
5th Fiscal Year	0
Thereafter	0
Total	$ (3,637)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4388: West Lane Tech

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00663167%
Employer's proportionate share at MD		0.00309454%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,773)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,996)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,910)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,927)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,646)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,495
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(151)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 298
Changes of assumptions	$ 86	$ 367
Net difference between projected and actual earnings on investments	$ 0	$ 839
Changes in proportionate share	$ 5,389	$ 2,166
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,475	$ 3,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,805

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 780
2nd Fiscal Year	1,286
3rd Fiscal Year	(529)
4th Fiscal Year	269
5th Fiscal Year	0
Thereafter	0
Total	$ 1,805

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4390: Oregon Connections Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06748969%
Employer's proportionate share at MD		0.04279395%
Employer's proportionate share of system NOL/(A) at prior MD	$	(231,760)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(152,062)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(137,051)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(164,930)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,767)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	32,443
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**9,676**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,121
Changes of assumptions	$ 1,191	$ 5,069
Net difference between projected and actual earnings on investments	$ 0	$ 11,597
Changes in proportionate share	$ 37,619	$ 102
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,810	$ 20,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,921

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 16,046
2nd Fiscal Year	5,479
3rd Fiscal Year	(7,318)
4th Fiscal Year	3,714
5th Fiscal Year	0
Thereafter	0
Total	$ 17,921

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4392: Eagleridge High School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00011946%
Employer's proportionate share at MD		0.00342644%
Employer's proportionate share of system NOL/(A) at prior MD	$	(410)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,175)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,973)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,206)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,823)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,311
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**488**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 330
Changes of assumptions	$ 95	$ 406
Net difference between projected and actual earnings on investments	$ 0	$ 929
Changes in proportionate share	$ 4,588	$ 5,037
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,683	$ 6,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,019)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 515
2nd Fiscal Year	(2,244)
3rd Fiscal Year	(586)
4th Fiscal Year	297
5th Fiscal Year	0
Thereafter	0
Total	$ (2,019)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4393: Cascade Heights Public Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00134611%
Employer's proportionate share at MD		0.00236605%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,623)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,407)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,577)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,119)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,259)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,641
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,382**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 228
Changes of assumptions	$ 66	$ 280
Net difference between projected and actual earnings on investments	$ 0	$ 641
Changes in proportionate share	$ 2,012	$ 1,553
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,078	$ 2,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (624)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 482
2nd Fiscal Year	(907)
3rd Fiscal Year	(405)
4th Fiscal Year	205
5th Fiscal Year	0
Thereafter	0
Total	$ (624)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4396: Sweet Home Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00136952%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,866)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,386)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,278)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(729)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	814
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**85**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 132
Changes of assumptions	$ 38	$ 162
Net difference between projected and actual earnings on investments	$ 0	$ 371
Changes in proportionate share	$ 0	$ 2,087
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38	$ 2,752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,714)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,677)
2nd Fiscal Year	(922)
3rd Fiscal Year	(234)
4th Fiscal Year	119
5th Fiscal Year	0
Thereafter	0
Total	$ (2,714)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4397: Springwater Environmental Sciences School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00381358%
Employer's proportionate share at MD		0.00590191%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,096)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,972)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,901)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,746)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,140)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	100
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,040)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 568
Changes of assumptions	$ 164	$ 699
Net difference between projected and actual earnings on investments	$ 0	$ 1,599
Changes in proportionate share	$ 1,207	$ 3,181
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,371	$ 6,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,676)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,146)
2nd Fiscal Year	(2,034)
3rd Fiscal Year	(1,009)
4th Fiscal Year	512
5th Fiscal Year	0
Thereafter	0
Total	$ (4,676)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4400: Phoenix School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00706597%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,265)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,214
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,214**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	10,763	$	1,932
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	10,763	$	1,932
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	8,831

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	5,244
2nd Fiscal Year		3,587
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	8,831

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4401: Ballston Community School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,063
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,063**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	600	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	600	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	600

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	600
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	600

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4402: Sage Community School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	940
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**940**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4403: Portland Village School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00447904%
Employer's proportionate share at MD		0.00474553%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,381)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,863)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,198)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,290)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,525)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,299
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,774**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 457
Changes of assumptions	$ 132	$ 562
Net difference between projected and actual earnings on investments	$ 0	$ 1,286
Changes in proportionate share	$ 8,625	$ 406
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,757	$ 2,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,046

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,365
2nd Fiscal Year	(919)
3rd Fiscal Year	(812)
4th Fiscal Year	412
5th Fiscal Year	0
Thereafter	0
Total	$ 6,046

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4404: Alliance Charter Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01120857%
Employer's proportionate share at MD		0.00667229%
Employer's proportionate share of system NOL/(A) at prior MD	$	(38,490)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,709)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,368)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,715)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,550)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,127
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,577**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 642
Changes of assumptions	$ 186	$ 790
Net difference between projected and actual earnings on investments	$ 0	$ 1,808
Changes in proportionate share	$ 7,552	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,738	$ 3,240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,498

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,855
2nd Fiscal Year	1,203
3rd Fiscal Year	(1,141)
4th Fiscal Year	579
5th Fiscal Year	0
Thereafter	0
Total	$ 4,498

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4405: Forest Grove Community School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00154588%
Employer's proportionate share at MD		0.00148788%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,309)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,287)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,765)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,734)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(792)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,487
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,695**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 143
Changes of assumptions	$ 41	$ 176
Net difference between projected and actual earnings on investments	$ 0	$ 403
Changes in proportionate share	$ 1,636	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,677	$ 722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 955

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,296
2nd Fiscal Year	(216)
3rd Fiscal Year	(254)
4th Fiscal Year	129
5th Fiscal Year	0
Thereafter	0
Total	$ 955

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4407: Madrone Trail Public Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00081512%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,896)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,610)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,142)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(434)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,346
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,912**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 78
Changes of assumptions	$ 23	$ 97
Net difference between projected and actual earnings on investments	$ 0	$ 221
Changes in proportionate share	$ 1,317	$ 1,241
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,340	$ 1,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (297)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 319
2nd Fiscal Year	(547)
3rd Fiscal Year	(139)
4th Fiscal Year	71
5th Fiscal Year	0
Thereafter	0
Total	$ (297)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4408: Muddy Creek Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00125263%
Employer's proportionate share at MD		0.00069798%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,302)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,480)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,235)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,690)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(371)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,342
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,971**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 67
Changes of assumptions	$ 19	$ 83
Net difference between projected and actual earnings on investments	$ 0	$ 189
Changes in proportionate share	$ 2,287	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,306	$ 339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,967

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,859
2nd Fiscal Year	167
3rd Fiscal Year	(119)
4th Fiscal Year	61
5th Fiscal Year	0
Thereafter	0
Total	$ 1,967

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4409: Southwest Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,841
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,841**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	1,835	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,835	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,835

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,835
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	1,835

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4410: Ace Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4411: Sherwood Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00354497%
Employer's proportionate share at MD		0.00348908%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,173)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,398)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,174)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,447)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,856)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,267
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**411**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 336
Changes of assumptions	$ 97	$ 413
Net difference between projected and actual earnings on investments	$ 0	$ 946
Changes in proportionate share	$ 1,987	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,084	$ 1,695
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 389

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,231
2nd Fiscal Year	(548)
3rd Fiscal Year	(597)
4th Fiscal Year	303
5th Fiscal Year	0
Thereafter	0
Total	$ 389

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4412: Estacada Web Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01270451%
Employer's proportionate share at MD		0.10076204%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,627)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(358,043)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(322,698)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(388,342)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(53,607)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(84,442)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(138,049)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,703
Changes of assumptions	$ 2,803	$ 11,935
Net difference between projected and actual earnings on investments	$ 0	$ 27,305
Changes in proportionate share	$ 5,130	$ 134,139
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,933	$ 183,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (175,149)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (105,326)
2nd Fiscal Year	(61,336)
3rd Fiscal Year	(17,231)
4th Fiscal Year	8,745
5th Fiscal Year	0
Thereafter	0
Total	$ (175,149)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4413: Marcola Early College Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	899
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**899**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 1,904	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,904	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,904

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,904
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,904

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4414: Marcola Web Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	866
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**866**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	1,836	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,836	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,836

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,836
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	1,836

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4418: Lewis And Clark Montessori Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00039077%
Employer's proportionate share at MD		0.00267762%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,342)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,515)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,575)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,320)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,425)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,977
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,552**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 258
Changes of assumptions	$ 74	$ 317
Net difference between projected and actual earnings on investments	$ 0	$ 726
Changes in proportionate share	$ 4,714	$ 3,484
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,788	$ 4,785
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,833
2nd Fiscal Year	(1,604)
3rd Fiscal Year	(458)
4th Fiscal Year	232
5th Fiscal Year	0
Thereafter	0
Total	$ 3

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4419: Silvies River Web Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00431032%
Employer's proportionate share at MD		0.00482606%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,802)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,149)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,456)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,600)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,568)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,476
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(92)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 465
Changes of assumptions	$ 134	$ 572
Net difference between projected and actual earnings on investments	$ 0	$ 1,308
Changes in proportionate share	$ 2,946	$ 785
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,080	$ 3,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (50)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,415
2nd Fiscal Year	(1,057)
3rd Fiscal Year	(825)
4th Fiscal Year	419
5th Fiscal Year	0
Thereafter	0
Total	$ (50)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4420: Oregon Virtual Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01537311%
Employer's proportionate share at MD		0.01497361%
Employer's proportionate share of system NOL/(A) at prior MD	$	(52,791)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(53,207)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(47,954)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(57,709)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,966)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,875
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,909**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,442
Changes of assumptions	$ 417	$ 1,774
Net difference between projected and actual earnings on investments	$ 0	$ 4,058
Changes in proportionate share	$ 608	$ 457
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,025	$ 7,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,706)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,176)
2nd Fiscal Year	(2,268)
3rd Fiscal Year	(2,561)
4th Fiscal Year	1,300
5th Fiscal Year	0
Thereafter	0
Total	$ (6,706)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4422: Redmond Proficiency Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01514195%
Employer's proportionate share at MD		0.01613976%
Employer's proportionate share of system NOL/(A) at prior MD	$	(51,998)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(57,350)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(51,689)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(62,203)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,587)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,229
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,642**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,554
Changes of assumptions	$ 449	$ 1,912
Net difference between projected and actual earnings on investments	$ 0	$ 4,374
Changes in proportionate share	$ 13,617	$ 1,519
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,066	$ 9,359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,707

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,235
2nd Fiscal Year	(3,169)
3rd Fiscal Year	(2,760)
4th Fiscal Year	1,401
5th Fiscal Year	0
Thereafter	0
Total	$ 4,707

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4423: Molalla River Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000202%
Employer's proportionate share at MD		0.00393773%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,992)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,611)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,176)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,095)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,453
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(642)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 379
Changes of assumptions	$ 110	$ 466
Net difference between projected and actual earnings on investments	$ 0	$ 1,067
Changes in proportionate share	$ 5,337	$ 5,995
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,447	$ 7,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,460)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 518
2nd Fiscal Year	(2,648)
3rd Fiscal Year	(673)
4th Fiscal Year	342
5th Fiscal Year	0
Thereafter	0
Total	$ (2,460)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4424: The Ivy School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,457
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,457**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	4,529	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	4,529	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	4,529

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	4,529
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	4,529

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4429: Clackamas Web Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00022205%
Employer's proportionate share at MD		0.00021680%
Employer's proportionate share of system NOL/(A) at prior MD	$	(763)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(770)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(694)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(836)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(115)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(63)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(178)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	21
Changes of assumptions	$	6	$	26
Net difference between projected and actual earnings on investments	$	0	$	59
Changes in proportionate share	$	8	$	27
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	14	$	133
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(119)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(67)
2nd Fiscal Year		(33)
3rd Fiscal Year		(37)
4th Fiscal Year		19
5th Fiscal Year		0
Thereafter		0
Total	$	(119)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4430: Clackamas Charter Alliance 2

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00022441%
Employer's proportionate share at MD		0.00025666%
Employer's proportionate share of system NOL/(A) at prior MD	$	(771)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(912)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(822)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(989)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(137)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	347
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**210**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 25
Changes of assumptions	$ 7	$ 30
Net difference between projected and actual earnings on investments	$ 0	$ 70
Changes in proportionate share	$ 350	$ 49
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 357	$ 174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 183

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 263
2nd Fiscal Year	(58)
3rd Fiscal Year	(44)
4th Fiscal Year	22
5th Fiscal Year	0
Thereafter	0
Total	$ 183

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4432: Renaissance Public Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00063615%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,260)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,037)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,452)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(338)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,388
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,050**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 61
Changes of assumptions	$ 18	$ 75
Net difference between projected and actual earnings on investments	$ 0	$ 172
Changes in proportionate share	$ 940	$ 970
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 958	$ 1,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (320)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 161
2nd Fiscal Year	(429)
3rd Fiscal Year	(109)
4th Fiscal Year	55
5th Fiscal Year	0
Thereafter	0
Total	$ (320)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4433: Powell Butte Community Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00066647%
Employer's proportionate share at MD		0.00046695%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,289)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,659)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,495)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,800)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(248)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,451
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,203**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 45
Changes of assumptions	$ 13	$ 55
Net difference between projected and actual earnings on investments	$ 0	$ 127
Changes in proportionate share	$ 6,414	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,427	$ 227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,200

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,215
2nd Fiscal Year	25
3rd Fiscal Year	(80)
4th Fiscal Year	41
5th Fiscal Year	0
Thereafter	0
Total	$ 6,200

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4434: Logos Public Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00399243%
Employer's proportionate share at MD		0.00226965%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,710)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,065)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,269)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,747)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,207)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,133
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**12,926**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 219
Changes of assumptions	$ 63	$ 269
Net difference between projected and actual earnings on investments	$ 0	$ 615
Changes in proportionate share	$ 7,942	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,005	$ 1,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,902

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,593
2nd Fiscal Year	501
3rd Fiscal Year	(388)
4th Fiscal Year	197
5th Fiscal Year	0
Thereafter	0
Total	$ 6,902

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4435: Sunny Wolf Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00264565%
Employer's proportionate share at MD		0.00126092%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,085)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,480)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,038)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,860)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(671)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,287
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,616**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 121
Changes of assumptions	$ 35	$ 149
Net difference between projected and actual earnings on investments	$ 0	$ 342
Changes in proportionate share	$ 2,110	$ 872
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,145	$ 1,484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 661

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 271
2nd Fiscal Year	496
3rd Fiscal Year	(216)
4th Fiscal Year	109
5th Fiscal Year	0
Thereafter	0
Total	$ 661

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4436: Academy Of Arts & Academics

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	179
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**179**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4437: Center for Advance Learning

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00464305%
Employer's proportionate share at MD		0.00602678%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,944)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,415)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,301)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,228)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,206)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,045
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,161)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 580
Changes of assumptions	$ 168	$ 714
Net difference between projected and actual earnings on investments	$ 0	$ 1,633
Changes in proportionate share	$ 4,537	$ 2,108
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,705	$ 5,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (330)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,874
2nd Fiscal Year	(1,697)
3rd Fiscal Year	(1,031)
4th Fiscal Year	523
5th Fiscal Year	0
Thereafter	0
Total	$ (330)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4440: Sheridan Allprep Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00156377%
Employer's proportionate share at MD		0.00272887%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,370)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,697)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,739)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,517)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,452)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,899
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**447**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 263
Changes of assumptions	$ 76	$ 323
Net difference between projected and actual earnings on investments	$ 0	$ 739
Changes in proportionate share	$ 3,507	$ 1,775
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,583	$ 3,100
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 483

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,754
2nd Fiscal Year	(1,042)
3rd Fiscal Year	(467)
4th Fiscal Year	237
5th Fiscal Year	0
Thereafter	0
Total	$ 483

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4441: Baker Web Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04419617%
Employer's proportionate share at MD		0.04694156%
Employer's proportionate share of system NOL/(A) at prior MD	$	(151,770)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(166,800)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(150,334)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(180,915)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,974)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,435)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(28,409)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,520
Changes of assumptions	$ 1,306	$ 5,560
Net difference between projected and actual earnings on investments	$ 0	$ 12,721
Changes in proportionate share	$ 0	$ 19,770
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,306	$ 42,571
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (41,265)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,172)
2nd Fiscal Year	(9,139)
3rd Fiscal Year	(8,027)
4th Fiscal Year	4,074
5th Fiscal Year	0
Thereafter	0
Total	$ (41,265)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4443: Knova Learning Oreogn

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,641
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,641**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 3,048	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,048	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,048

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,048
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 3,048

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4444: Bennett Pearson Academy, Inc.

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00320447%
Employer's proportionate share at MD		0.00525884%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,004)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,687)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,842)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,268)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,798)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	159
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,639)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 506
Changes of assumptions	$ 146	$ 623
Net difference between projected and actual earnings on investments	$ 0	$ 1,425
Changes in proportionate share	$ 3,390	$ 3,130
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,536	$ 5,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,148)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 206
2nd Fiscal Year	(1,912)
3rd Fiscal Year	(899)
4th Fiscal Year	456
5th Fiscal Year	0
Thereafter	0
Total	$ (2,148)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4446: Coburg Community Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00052103%
Employer's proportionate share at MD		0.00033394%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,789)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,187)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,069)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,287)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(178)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,796
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,618**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 32
Changes of assumptions	$ 9	$ 40
Net difference between projected and actual earnings on investments	$ 0	$ 90
Changes in proportionate share	$ 5,376	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,385	$ 162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,223

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,211
2nd Fiscal Year	40
3rd Fiscal Year	(57)
4th Fiscal Year	29
5th Fiscal Year	0
Thereafter	0
Total	$ 5,223

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4447: Arco Iris Spanish Immersion Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00408152%
Employer's proportionate share at MD		0.00604224%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,016)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,470)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,351)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,287)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,215)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,613
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(602)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 582
Changes of assumptions	$ 168	$ 716
Net difference between projected and actual earnings on investments	$ 0	$ 1,637
Changes in proportionate share	$ 4,467	$ 2,986
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,635	$ 5,921
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,286)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,215
2nd Fiscal Year	(1,992)
3rd Fiscal Year	(1,033)
4th Fiscal Year	524
5th Fiscal Year	0
Thereafter	0
Total	$ (1,286)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4448: Gresham Barlow Web Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00188401%
Employer's proportionate share at MD		0.00530115%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,470)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,837)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,977)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,431)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,820)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,514
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,694**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 510
Changes of assumptions	$ 147	$ 628
Net difference between projected and actual earnings on investments	$ 0	$ 1,437
Changes in proportionate share	$ 10,474	$ 5,205
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,621	$ 7,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,841

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,898
2nd Fiscal Year	(2,610)
3rd Fiscal Year	(907)
4th Fiscal Year	460
5th Fiscal Year	0
Thereafter	0
Total	$ 2,841

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4449: Mosier Middle School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4450: Sauvie Island Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00769803%
Employer's proportionate share at MD		0.00624399%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,435)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,187)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,997)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,065)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,322)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,906
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**584**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 601
Changes of assumptions	$ 174	$ 740
Net difference between projected and actual earnings on investments	$ 0	$ 1,692
Changes in proportionate share	$ 6,819	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,993	$ 3,033
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,960

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,777
2nd Fiscal Year	(291)
3rd Fiscal Year	(1,068)
4th Fiscal Year	542
5th Fiscal Year	0
Thereafter	0
Total	$ 3,960

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4451: River's Edge Academy Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00241415%
Employer's proportionate share at MD		0.00349722%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,290)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,427)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,200)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,478)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,861)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	196
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,665)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 337
Changes of assumptions	$ 97	$ 414
Net difference between projected and actual earnings on investments	$ 0	$ 948
Changes in proportionate share	$ 0	$ 2,317
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 97	$ 4,016
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,919)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,498)
2nd Fiscal Year	(1,126)
3rd Fiscal Year	(598)
4th Fiscal Year	304
5th Fiscal Year	0
Thereafter	0
Total	$ (3,919)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4452: South Columbia Family School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00123163%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,376)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,944)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,747)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(655)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(472)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,127)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 119
Changes of assumptions	$ 34	$ 146
Net difference between projected and actual earnings on investments	$ 0	$ 334
Changes in proportionate share	$ 0	$ 1,876
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 34	$ 2,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,441)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,507)
2nd Fiscal Year	(829)
3rd Fiscal Year	(211)
4th Fiscal Year	107
5th Fiscal Year	0
Thereafter	0
Total	$ (2,441)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4453: Woodland Educational Initiative

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00007810%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(278)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(250)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(301)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(42)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,441
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,399**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8
Changes of assumptions	$ 2	$ 9
Net difference between projected and actual earnings on investments	$ 0	$ 21
Changes in proportionate share	$ 1,697	$ 119
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,699	$ 157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,542

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,602
2nd Fiscal Year	(53)
3rd Fiscal Year	(13)
4th Fiscal Year	7
5th Fiscal Year	0
Thereafter	0
Total	$ 1,542

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4454: Le Monde Immersion Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,168
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,168**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 2,528	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,528	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,528

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,528
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,528

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4455: Hope Chinese Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00108829%
Employer's proportionate share at MD		0.00341709%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,737)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,142)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,943)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,170)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,818)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,230
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,412**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 329
Changes of assumptions	$ 95	$ 405
Net difference between projected and actual earnings on investments	$ 0	$ 926
Changes in proportionate share	$ 2,027	$ 3,547
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,122	$ 5,207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,085)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,051)
2nd Fiscal Year	(1,746)
3rd Fiscal Year	(584)
4th Fiscal Year	297
5th Fiscal Year	0
Thereafter	0
Total	$ (3,085)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4456: Insight School of Oregon Charter

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00727486%
Employer's proportionate share at MD		0.00956305%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,982)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,981)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,626)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,856)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,088)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(311)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,399)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 921
Changes of assumptions	$ 266	$ 1,133
Net difference between projected and actual earnings on investments	$ 0	$ 2,591
Changes in proportionate share	$ 2,489	$ 3,486
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,755	$ 8,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,376)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,831)
2nd Fiscal Year	(2,740)
3rd Fiscal Year	(1,635)
4th Fiscal Year	830
5th Fiscal Year	0
Thereafter	0
Total	$ (5,376)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4457: Oregon Virtual Education East

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	491
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**491**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	346	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	346	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	346

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	346
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	346

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4458: Oregon Virtual Education West

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	491
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**491**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	346	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	346	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	346

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	346
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	346

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4459: Crater Lake Charter Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00192957%
Employer's proportionate share at MD		0.00167173%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,626)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,940)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,354)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,443)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(889)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,671
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,782**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 161
Changes of assumptions	$ 47	$ 198
Net difference between projected and actual earnings on investments	$ 0	$ 453
Changes in proportionate share	$ 4,933	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,980	$ 812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,168

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,454
2nd Fiscal Year	(146)
3rd Fiscal Year	(286)
4th Fiscal Year	145
5th Fiscal Year	0
Thereafter	0
Total	$ 4,168

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4460: Kairos Pdx

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,255
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,255**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4461: Mountain View Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4462: Bend International School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00126782%
Employer's proportionate share at MD		0.00001993%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,354)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(71)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(77)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,964
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,953**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	2
Changes of assumptions	$	1	$	2
Net difference between projected and actual earnings on investments	$	0	$	5
Changes in proportionate share	$	6,576	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	6,577	$	9
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	6,568

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	5,938
2nd Fiscal Year		631
3rd Fiscal Year		(3)
4th Fiscal Year		2
5th Fiscal Year		0
Thereafter		0
Total	$	6,568

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4463: Dallas Community School-Community Innovation Partners

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00286025%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,163)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,160)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,024)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,522)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(185)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,707)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 275
Changes of assumptions	$ 80	$ 339
Net difference between projected and actual earnings on investments	$ 0	$ 775
Changes in proportionate share	$ 2,831	$ 4,357
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,911	$ 5,746
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,835)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (670)
2nd Fiscal Year	(1,925)
3rd Fiscal Year	(489)
4th Fiscal Year	248
5th Fiscal Year	0
Thereafter	0
Total	$ (2,835)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4464: The Valley School Of Southern Oregon

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00100359%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,446)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,730
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,730**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	1,529	$	327
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,529	$	327
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,202

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	692
2nd Fiscal Year		510
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	1,202

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4465: Bridge Educational Foundation

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	868
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**868**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	412	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	412	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	412

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	412
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	412

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4467: Cannon Beach Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00147097%
Employer's proportionate share at MD		0.00025096%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,051)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(892)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(804)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(967)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(134)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,381
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,247**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24
Changes of assumptions	$ 7	$ 30
Net difference between projected and actual earnings on investments	$ 0	$ 68
Changes in proportionate share	$ 1,882	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,889	$ 122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,767

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,211
2nd Fiscal Year	578
3rd Fiscal Year	(43)
4th Fiscal Year	22
5th Fiscal Year	0
Thereafter	0
Total	$ 1,767

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4468: Frontier Charter Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00187051%
Employer's proportionate share at MD		0.00203374%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,423)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,227)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,513)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,838)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,082)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,754
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,672**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 196
Changes of assumptions	$ 57	$ 241
Net difference between projected and actual earnings on investments	$ 0	$ 551
Changes in proportionate share	$ 2,519	$ 249
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,576	$ 1,237
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,339

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,929
2nd Fiscal Year	(419)
3rd Fiscal Year	(348)
4th Fiscal Year	177
5th Fiscal Year	0
Thereafter	0
Total	$ 1,339

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4469: Desert Sky Montessori

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,215
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,215**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	750	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	750	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	750

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	750
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	750

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4470: Oregon Family School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00045455%
Employer's proportionate share at MD		0.00636235%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,561)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,608)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,376)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,521)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,385)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,407)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,792)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 613
Changes of assumptions	$ 177	$ 754
Net difference between projected and actual earnings on investments	$ 0	$ 1,724
Changes in proportionate share	$ 1,432	$ 8,999
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,609	$ 12,090
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,481)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,895)
2nd Fiscal Year	(4,050)
3rd Fiscal Year	(1,088)
4th Fiscal Year	552
5th Fiscal Year	0
Thereafter	0
Total	$ (10,481)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4471: Wahtonka Community School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00355408%
Employer's proportionate share at MD		0.00074801%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,205)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,658)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,396)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,883)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(398)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,488
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,090**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 72
Changes of assumptions	$ 21	$ 89
Net difference between projected and actual earnings on investments	$ 0	$ 203
Changes in proportionate share	$ 4,275	$ 445
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,296	$ 809
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,487

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,249
2nd Fiscal Year	1,302
3rd Fiscal Year	(128)
4th Fiscal Year	65
5th Fiscal Year	0
Thereafter	0
Total	$ 3,487

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4472: Valley Inquiry Charter School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00046096%
Employer's proportionate share at MD		0.00059100%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,583)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,100)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,893)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,278)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(314)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(320)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 57
Changes of assumptions	$ 16	$ 70
Net difference between projected and actual earnings on investments	$ 0	$ 160
Changes in proportionate share	$ 738	$ 199
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 754	$ 486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 268

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 483
2nd Fiscal Year	(164)
3rd Fiscal Year	(101)
4th Fiscal Year	51
5th Fiscal Year	0
Thereafter	0
Total	$ 268

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4473: Willamette Connections Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00094083%
Employer's proportionate share at MD		0.00115232%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,231)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,095)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,690)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,441)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(613)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(893)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,506)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 111
Changes of assumptions	$ 32	$ 136
Net difference between projected and actual earnings on investments	$ 0	$ 312
Changes in proportionate share	$ 0	$ 796
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32	$ 1,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,323)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (929)
2nd Fiscal Year	(298)
3rd Fiscal Year	(197)
4th Fiscal Year	100
5th Fiscal Year	0
Thereafter	0
Total	$ (1,323)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4474: Oregon for Quality Virtual Education Inc

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00032969%
Employer's proportionate share at MD		0.00164326%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,132)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,839)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,263)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,333)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(874)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,572)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,446)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 158
Changes of assumptions	$ 46	$ 195
Net difference between projected and actual earnings on investments	$ 0	$ 445
Changes in proportionate share	$ 0	$ 2,168
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 46	$ 2,966
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,920)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,844)
2nd Fiscal Year	(938)
3rd Fiscal Year	(281)
4th Fiscal Year	143
5th Fiscal Year	0
Thereafter	0
Total	$ (2,920)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4479: Harmony Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2020
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00003254%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(116)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(104)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(125)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	25
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3
Changes of assumptions	$ 1	$ 4
Net difference between projected and actual earnings on investments	$ 0	$ 9
Changes in proportionate share	$ 125	$ 50
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 126	$ 66
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 60

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 85
2nd Fiscal Year	(22)
3rd Fiscal Year	(6)
4th Fiscal Year	3
5th Fiscal Year	0
Thereafter	0
Total	$ 60

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 20, 2023.