

Instructions on Finding and Printing Your GASB 75 Schedule

To find your agency's GASB 75 schedule

Option 1

- Click **CTRL + F**. A box will pop up.
- Enter your employer name in the blank field. This will take you to your schedule.

Option 2

- Click Edit on the main menu.
- Scroll down and click **Find** to bring up the Find feature.
- Enter your employer name in the blank. This will take you to your schedule.

To print your agency's GASB 75 schedule

Option 1

- Click **CTRL + P**. This will bring up the print menu.
- Choose your printer.
- Under **Pages to Print**, choose **Current** page.
CAUTION: If you fail to select this option, all 812 pages of this report will print. (There is one page per employer, and there are 811 employer schedules in this document.)

Option 2

- Click **File** on the main menu.
- Click **Print**. A print menu will appear.
- Choose the printer.
- Under **Pages to Print**, choose **Current** page.
CAUTION: If you fail to select this option, all 812 pages of this report will print. (There is one page per employer, and there are 811 employer schedules in this document.)

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 16.48256895%
Employer's proportionate share at MD 39.50341116%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,584,918)
Employer's proportionate share of system NOL/(A) at MD \$ (135,654,939)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (119,966,894)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (149,056,304)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,186,060)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,366,984)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (31,553,044)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,774,167
Changes of assumptions	\$ 2,669,164	\$ 2,018,041
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,238,798
Changes in proportionate share	\$ 6,601,844	\$ 28,241,661
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,271,008	\$ 66,272,667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (57,001,659)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (21,330,831)
2 nd Fiscal Year	(18,126,831)
3 rd Fiscal Year	(7,360,193)
4 th Fiscal Year	(10,183,804)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (57,001,659)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01934757%
Employer's proportionate share at MD 0.02183065%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,423)
Employer's proportionate share of system NOL/(A) at MD \$ (74,967)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (66,297)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (82,373)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,261)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,691
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,570)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,086
Changes of assumptions	\$ 1,475	\$ 1,115
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,816
Changes in proportionate share	\$ 9,198	\$ 3,117
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,673	\$ 24,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,461)

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)
1 st Fiscal Year	\$ 1,083
2 nd Fiscal Year	(4,849)
3 rd Fiscal Year	(4,067)
4 th Fiscal Year	(5,628)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,461)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 1.26070000%
Employer's proportionate share at MD 1.17098647%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,568,805)
Employer's proportionate share of system NOL/(A) at MD \$ (4,021,174)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,556,139)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,418,426)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (657,654)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 149,233
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (508,421)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 111,876
Changes of assumptions	\$ 79,121	\$ 59,820
Net difference between projected and actual earnings on investments	\$ 0	\$ 955,644
Changes in proportionate share	\$ 185,453	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 264,574	\$ 1,127,340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (862,766)

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)
1 st Fiscal Year	\$ (195,251)
2 nd Fiscal Year	(147,464)
3 rd Fiscal Year	(218,176)
4 th Fiscal Year	(301,875)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (862,766)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02830457%
Employer's proportionate share at MD 0.03139008%

Employer's proportionate share of system NOL/(A) at prior MD \$ (57,673)
Employer's proportionate share of system NOL/(A) at MD \$ (107,794)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (95,328)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (118,443)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,629)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,065
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,564)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,999
Changes of assumptions	\$ 2,121	\$ 1,604
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,617
Changes in proportionate share	\$ 7,261	\$ 3,783
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,382	\$ 34,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,621)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,956)
2 nd Fiscal Year	(6,724)
3 rd Fiscal Year	(5,849)
4 th Fiscal Year	(8,092)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (24,621)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.13438751%
Employer's proportionate share at MD 0.17170430%

Employer's proportionate share of system NOL/(A) at prior MD \$ (273,828)
Employer's proportionate share of system NOL/(A) at MD \$ (589,634)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (521,444)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (647,884)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (96,433)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 31,448
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (64,985)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,405
Changes of assumptions	\$ 11,602	\$ 8,772
Net difference between projected and actual earnings on investments	\$ 0	\$ 140,128
Changes in proportionate share	\$ 51,485	\$ 45,760
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 63,087	\$ 211,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (147,978)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (24,614)
2 nd Fiscal Year	(47,107)
3 rd Fiscal Year	(31,992)
4 th Fiscal Year	(44,265)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (147,978)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03244508%
Employer's proportionate share at MD 0.01537277%

Employer's proportionate share of system NOL/(A) at prior MD \$ (66,110)
Employer's proportionate share of system NOL/(A) at MD \$ (52,790)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (46,685)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (58,005)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,634)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17,455
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 8,821

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,469
Changes of assumptions	\$ 1,039	\$ 785
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,546
Changes in proportionate share	\$ 25,922	\$ 36
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26,961	\$ 14,836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,125

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)
1 st Fiscal Year	\$ 12,862
2 nd Fiscal Year	6,090
3 rd Fiscal Year	(2,864)
4 th Fiscal Year	(3,963)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 12,125

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.14083130%
Employer's proportionate share at MD 0.32815731%

Employer's proportionate share of system NOL/(A) at prior MD \$ (286,958)
Employer's proportionate share of system NOL/(A) at MD \$ (1,126,894)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (996,572)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,238,220)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (184,301)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 37,195
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (147,106)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 31,352
Changes of assumptions	\$ 22,173	\$ 16,764
Net difference between projected and actual earnings on investments	\$ 0	\$ 267,810
Changes in proportionate share	\$ 150,307	\$ 229,711
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 172,480	\$ 545,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (373,157)

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)
1 st Fiscal Year	\$ (78,811)
2 nd Fiscal Year	(148,607)
3 rd Fiscal Year	(61,142)
4 th Fiscal Year	(84,597)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (373,157)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03959064%
Employer's proportionate share at MD 0.03627002%

Employer's proportionate share of system NOL/(A) at prior MD \$ (80,670)
Employer's proportionate share of system NOL/(A) at MD \$ (124,551)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (110,147)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (136,856)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (20,370)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 13,166
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (7,204)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,465
Changes of assumptions	\$ 2,451	\$ 1,853
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,600
Changes in proportionate share	\$ 14,414	\$ 70
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16,865	\$ 34,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,123)

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)
1 st Fiscal Year	\$ 2,278
2 nd Fiscal Year	(4,294)
3 rd Fiscal Year	(6,758)
4 th Fiscal Year	(9,350)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,123)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01933358%
Employer's proportionate share at MD 0.02204494%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,394)
Employer's proportionate share of system NOL/(A) at MD \$ (75,702)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (66,948)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (83,181)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,381)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,469
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,912)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,106
Changes of assumptions	\$ 1,490	\$ 1,126
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,991
Changes in proportionate share	\$ 7,583	\$ 3,328
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,073	\$ 24,551
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,478)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (690)
2 nd Fiscal Year	(4,998)
3 rd Fiscal Year	(4,107)
4 th Fiscal Year	(5,683)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,478)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.27762933%
Employer's proportionate share at MD 0.70859183%

Employer's proportionate share of system NOL/(A) at prior MD \$ (565,698)
Employer's proportionate share of system NOL/(A) at MD \$ (2,433,308)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,151,904)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,673,695)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (397,962)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 15,661
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (382,301)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 67,699
Changes of assumptions	\$ 47,878	\$ 36,199
Net difference between projected and actual earnings on investments	\$ 0	\$ 578,283
Changes in proportionate share	\$ 310,392	\$ 530,266
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 358,270	\$ 1,212,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (854,177)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (205,230)
2 nd Fiscal Year	(334,252)
3 rd Fiscal Year	(132,023)
4 th Fiscal Year	(182,672)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (854,177)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.46815945%
Employer's proportionate share at MD 0.65848918%

Employer's proportionate share of system NOL/(A) at prior MD \$ (953,923)
Employer's proportionate share of system NOL/(A) at MD \$ (2,261,256)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,999,749)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,484,645)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (369,823)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 44,982
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (324,841)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 62,912
Changes of assumptions	\$ 44,493	\$ 33,639
Net difference between projected and actual earnings on investments	\$ 0	\$ 537,394
Changes in proportionate share	\$ 162,754	\$ 233,394
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 207,247	\$ 867,339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (660,092)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (163,147)
2 nd Fiscal Year	(204,502)
3 rd Fiscal Year	(122,688)
4 th Fiscal Year	(169,756)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (660,092)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.82893273%
Employer's proportionate share at MD 1.14182595%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,689,035)
Employer's proportionate share of system NOL/(A) at MD \$ (3,921,037)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,467,582)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,308,396)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (641,277)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 50,468
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (590,809)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 109,090
Changes of assumptions	\$ 77,151	\$ 58,330
Net difference between projected and actual earnings on investments	\$ 0	\$ 931,846
Changes in proportionate share	\$ 264,546	\$ 385,383
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 341,697	\$ 1,484,649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,142,952)

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)
1 st Fiscal Year	\$ (289,900)
2 nd Fiscal Year	(345,953)
3 rd Fiscal Year	(212,743)
4 th Fiscal Year	(294,358)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,142,952)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02828492%
Employer's proportionate share at MD 0.02000131%

Employer's proportionate share of system NOL/(A) at prior MD \$ (57,633)
Employer's proportionate share of system NOL/(A) at MD \$ (68,685)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (60,741)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (75,470)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,233)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,124
○ Differences 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	\$ 1,911
Changes of assumptions	\$ 1,351	\$ 1,022
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,323
Changes in proportionate share	\$ 12,257	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,608	\$ 19,272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,664)

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)
1 st Fiscal Year	\$ 2,329
2 nd Fiscal Year	890
3 rd Fiscal Year	(3,727)
4 th Fiscal Year	(5,156)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,664)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.13330269%
Employer's proportionate share at MD 0.11917433%

Employer's proportionate share of system NOL/(A) at prior MD \$ (271,618)
Employer's proportionate share of system NOL/(A) at MD \$ (409,245)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (361,917)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (449,675)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (66,931)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 19,673
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (47,258)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,386
Changes of assumptions	\$ 8,052	\$ 6,088
Net difference between projected and actual earnings on investments	\$ 0	\$ 97,258
Changes in proportionate share	\$ 26,777	\$ 107
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34,829	\$ 114,839
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (80,010)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,599)
2 nd Fiscal Year	(12,484)
3 rd Fiscal Year	(22,204)
4 th Fiscal Year	(30,723)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (80,010)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.14243077%
Employer's proportionate share at MD 0.33358832%

Employer's proportionate share of system NOL/(A) at prior MD \$ (290,217)
Employer's proportionate share of system NOL/(A) at MD \$ (1,145,544)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,013,066)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,258,713)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (187,351)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (15,470)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (202,821)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 31,871
Changes of assumptions	\$ 22,540	\$ 17,041
Net difference between projected and actual earnings on investments	\$ 0	\$ 272,242
Changes in proportionate share	\$ 108,523	\$ 234,409
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 131,063	\$ 555,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (424,500)

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)
1 st Fiscal Year	\$ (124,914)
2 nd Fiscal Year	(151,436)
3 rd Fiscal Year	(62,153)
4 th Fiscal Year	(85,998)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (424,500)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.16799964%
Employer's proportionate share at MD 0.20954585%

Employer's proportionate share of system NOL/(A) at prior MD \$ (342,316)
Employer's proportionate share of system NOL/(A) at MD \$ (719,582)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (636,364)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (790,669)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (117,686)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 27,059
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (90,627)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 20,020
Changes of assumptions	\$ 14,159	\$ 10,705
Net difference between projected and actual earnings on investments	\$ 0	\$ 171,011
Changes in proportionate share	\$ 54,475	\$ 51,270
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 68,634	\$ 253,006
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (184,372)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (35,838)
2 nd Fiscal Year	(55,472)
3 rd Fiscal Year	(39,042)
4 th Fiscal Year	(54,020)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (184,372)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02347157%
Employer's proportionate share at MD 0.02952058%

Employer's proportionate share of system NOL/(A) at prior MD \$ (47,826)
Employer's proportionate share of system NOL/(A) at MD \$ (101,374)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (89,650)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (111,389)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,579)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,907)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (20,486)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,820
Changes of assumptions	\$ 1,995	\$ 1,508
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,092
Changes in proportionate share	\$ 618	\$ 7,443
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,613	\$ 35,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,250)

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)
1 st Fiscal Year	\$ (12,226)
2 nd Fiscal Year	(7,915)
3 rd Fiscal Year	(5,500)
4 th Fiscal Year	(7,610)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (33,250)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.08894383%
Employer's proportionate share at MD 0.07765688%

Employer's proportionate share of system NOL/(A) at prior MD \$ (181,232)
Employer's proportionate share of system NOL/(A) at MD \$ (266,674)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (235,834)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (293,019)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (43,614)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 16,244
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (27,370)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,419
Changes of assumptions	\$ 5,247	\$ 3,967
Net difference between projected and actual earnings on investments	\$ 0	\$ 63,376
Changes in proportionate share	\$ 22,470	\$ 139
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 27,717	\$ 74,901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47,184)

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)
1 st Fiscal Year	\$ (5,612)
2 nd Fiscal Year	(7,084)
3 rd Fiscal Year	(14,469)
4 th Fiscal Year	(20,020)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (47,184)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.14184551%
Employer's proportionate share at MD 0.12789688%

Employer's proportionate share of system NOL/(A) at prior MD \$ (289,025)
Employer's proportionate share of system NOL/(A) at MD \$ (439,199)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (388,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (482,587)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (71,830)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 16,733
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (55,097)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,219
Changes of assumptions	\$ 8,642	\$ 6,534
Net difference between projected and actual earnings on investments	\$ 0	\$ 104,377
Changes in proportionate share	\$ 23,780	\$ 67
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32,422	\$ 123,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (90,775)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,963)
2 nd Fiscal Year	(14,011)
3 rd Fiscal Year	(23,829)
4 th Fiscal Year	(32,971)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (90,775)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05177221%
Employer's proportionate share at MD 0.04058540%

Employer's proportionate share of system NOL/(A) at prior MD \$ (105,491)
Employer's proportionate share of system NOL/(A) at MD \$ (139,370)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (123,253)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (153,139)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,794)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 13,584
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (9,210)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,878
Changes of assumptions	\$ 2,742	\$ 2,073
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,122
Changes in proportionate share	\$ 18,487	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21,229	\$ 39,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,844)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,213
2 nd Fiscal Year	(1,032)
3 rd Fiscal Year	(7,562)
4 th Fiscal Year	(10,463)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,844)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03681594%
Employer's proportionate share at MD 0.03942591%

Employer's proportionate share of system NOL/(A) at prior MD \$ (75,016)
Employer's proportionate share of system NOL/(A) at MD \$ (135,389)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (119,732)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (148,764)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,143)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,353
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (15,790)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,767
Changes of assumptions	\$ 2,664	\$ 2,014
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,176
Changes in proportionate share	\$ 7,846	\$ 3,246
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,510	\$ 41,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,693)

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)
1 st Fiscal Year	\$ (5,376)
2 nd Fiscal Year	(7,807)
3 rd Fiscal Year	(7,346)
4 th Fiscal Year	(10,164)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (30,693)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01218628%
Employer's proportionate share at MD 0.02022504%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,831)
Employer's proportionate share of system NOL/(A) at MD \$ (69,453)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (61,421)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (76,314)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,359)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,322)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (12,681)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,932
Changes of assumptions	\$ 1,367	\$ 1,033
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,506
Changes in proportionate share	\$ 4,152	\$ 9,870
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,519	\$ 29,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,822)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,452)
2 nd Fiscal Year	(7,388)
3 rd Fiscal Year	(3,768)
4 th Fiscal Year	(5,214)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (23,822)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.59129689%
Employer's proportionate share at MD 0.53423581%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,204,828)
Employer's proportionate share of system NOL/(A) at MD \$ (1,834,569)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,622,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,015,806)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (300,040)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 69,790
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (230,250)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 51,041
Changes of assumptions	\$ 36,097	\$ 27,292
Net difference between projected and actual earnings on investments	\$ 0	\$ 435,991
Changes in proportionate share	\$ 101,847	\$ 623
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 137,944	\$ 514,947
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (377,003)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (80,609)
2 nd Fiscal Year	(59,132)
3 rd Fiscal Year	(99,538)
4 th Fiscal Year	(137,724)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (377,003)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04914783%
Employer's proportionate share at MD 0.07331619%

Employer's proportionate share of system NOL/(A) at prior MD \$ (100,144)
Employer's proportionate share of system NOL/(A) at MD \$ (251,768)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (222,652)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (276,640)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (41,176)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,981)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (47,157)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,005
Changes of assumptions	\$ 4,954	\$ 3,745
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,833
Changes in proportionate share	\$ 9,666	\$ 29,637
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,620	\$ 100,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (85,600)

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)
1 st Fiscal Year	\$ (28,767)
2 nd Fiscal Year	(24,273)
3 rd Fiscal Year	(13,660)
4 th Fiscal Year	(18,901)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (85,600)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.19413379%
Employer's proportionate share at MD 0.10983357%

Employer's proportionate share of system NOL/(A) at prior MD \$ (395,567)
Employer's proportionate share of system NOL/(A) at MD \$ (377,169)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (333,551)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (414,430)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (61,685)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 26,145
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (35,540)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,494
Changes of assumptions	\$ 7,421	\$ 5,611
Net difference between projected and actual earnings on investments	\$ 0	\$ 89,635
Changes in proportionate share	\$ 103,374	\$ 22,729
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 110,795	\$ 128,469
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,674)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,619
2 nd Fiscal Year	24,486
3 rd Fiscal Year	(20,464)
4 th Fiscal Year	(28,315)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,674)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.15228373%
Employer's proportionate share at MD 0.13954178%

Employer's proportionate share of system NOL/(A) at prior MD \$ (310,294)
Employer's proportionate share of system NOL/(A) at MD \$ (479,187)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (423,771)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (526,526)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (78,370)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 23,335
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (55,035)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,332
Changes of assumptions	\$ 9,429	\$ 7,129
Net difference between projected and actual earnings on investments	\$ 0	\$ 113,880
Changes in proportionate share	\$ 29,939	\$ 154
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 39,368	\$ 134,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (95,127)

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)
1 st Fiscal Year	\$ (16,618)
2 nd Fiscal Year	(16,537)
3 rd Fiscal Year	(25,999)
4 th Fiscal Year	(35,973)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (95,127)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 11.98700323%
Employer's proportionate share at MD 2.61821580%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,424,744)
Employer's proportionate share of system NOL/(A) at MD \$ (8,990,968)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,951,192)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,879,187)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,470,453)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,768,095
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 297,642

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 250,145
Changes of assumptions	\$ 176,907	\$ 133,752
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,136,730
Changes in proportionate share	\$ 11,524,064	\$ 4,809,600
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,700,971	\$ 7,330,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,370,744

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,233,944
2 nd Fiscal Year	4,299,585
3 rd Fiscal Year	(487,820)
4 th Fiscal Year	(674,964)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,370,744

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.06752632%
Employer's proportionate share at MD 0.06243124%

Employer's proportionate share of system NOL/(A) at prior MD \$ (137,592)
Employer's proportionate share of system NOL/(A) at MD \$ (214,389)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (189,596)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (235,569)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (35,063)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,455
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (27,608)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,965
Changes of assumptions	\$ 4,218	\$ 3,189
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,950
Changes in proportionate share	\$ 9,672	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,890	\$ 60,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,216)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,784)
2 nd Fiscal Year	(7,705)
3 rd Fiscal Year	(11,632)
4 th Fiscal Year	(16,094)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (46,216)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.15549038%
Employer's proportionate share at MD 0.18451410%

Employer's proportionate share of system NOL/(A) at prior MD \$ (316,828)
Employer's proportionate share of system NOL/(A) at MD \$ (633,622)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (560,346)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (696,218)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (103,628)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 44,843
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (58,785)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,629
Changes of assumptions	\$ 12,467	\$ 9,426
Net difference between projected and actual earnings on investments	\$ 0	\$ 150,582
Changes in proportionate share	\$ 58,480	\$ 35,591
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 70,947	\$ 213,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (142,281)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (15,306)
2 nd Fiscal Year	(45,029)
3 rd Fiscal Year	(34,378)
4 th Fiscal Year	(47,567)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (142,281)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05810892%
Employer's proportionate share at MD 0.12919203%

Employer's proportionate share of system NOL/(A) at prior MD \$ (118,403)
Employer's proportionate share of system NOL/(A) at MD \$ (443,646)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (392,340)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (487,474)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (72,557)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,894
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (67,663)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,343
Changes of assumptions	\$ 8,729	\$ 6,600
Net difference between projected and actual earnings on investments	\$ 0	\$ 105,434
Changes in proportionate share	\$ 55,480	\$ 87,701
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 64,209	\$ 212,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (147,869)

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)
1 st Fiscal Year	\$ (33,333)
2 nd Fiscal Year	(57,159)
3 rd Fiscal Year	(24,071)
4 th Fiscal Year	(33,305)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (147,869)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02645446%
Employer's proportionate share at MD 0.02327496%

Employer's proportionate share of system NOL/(A) at prior MD \$ (53,904)
Employer's proportionate share of system NOL/(A) at MD \$ (79,926)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (70,683)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (87,822)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,072)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 12,061
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,011)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,224
Changes of assumptions	\$ 1,573	\$ 1,189
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,995
Changes in proportionate share	\$ 12,705	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,278	\$ 22,410
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,132)

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)
1 st Fiscal Year	\$ 4,430
2 nd Fiscal Year	(2,225)
3 rd Fiscal Year	(4,337)
4 th Fiscal Year	(6,000)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,132)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01010974%
Employer's proportionate share at MD 0.01244164%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,600)
Employer's proportionate share of system NOL/(A) at MD \$ (42,725)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (37,784)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,945)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,988)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,380
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,608)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,189
Changes of assumptions	\$ 841	\$ 636
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,154
Changes in proportionate share	\$ 3,430	\$ 2,859
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,271	\$ 14,838
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,567)

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)
1 st Fiscal Year	\$ (1,816)
2 nd Fiscal Year	(3,225)
3 rd Fiscal Year	(2,318)
4 th Fiscal Year	(3,207)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,567)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00047440%
Employer's proportionate share at MD 0.00053959%

Employer's proportionate share of system NOL/(A) at prior MD \$ (967)
Employer's proportionate share of system NOL/(A) at MD \$ (1,853)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,639)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,036)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (303)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,371
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,068

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 52
Changes of assumptions	\$ 36	\$ 28
Net difference between projected and actual earnings on investments	\$ 0	\$ 440
Changes in proportionate share	\$ 1,224	\$ 80
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,260	\$ 600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 1,022
2 nd Fiscal Year	(122)
3 rd Fiscal Year	(101)
4 th Fiscal Year	(139)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 660

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.31377385%
Employer's proportionate share at MD 0.67537578%

Employer's proportionate share of system NOL/(A) at prior MD \$ (639,346)
Employer's proportionate share of system NOL/(A) at MD \$ (2,319,244)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,051,031)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,548,363)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (379,307)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (260,526)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (639,833)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 64,526
Changes of assumptions	\$ 45,634	\$ 34,502
Net difference between projected and actual earnings on investments	\$ 0	\$ 551,175
Changes in proportionate share	\$ 2,219	\$ 461,846
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 47,853	\$ 1,112,049
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,064,196)

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)
1 st Fiscal Year	\$ (470,490)
2 nd Fiscal Year	(293,762)
3 rd Fiscal Year	(125,835)
4 th Fiscal Year	(174,109)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,064,196)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.10633688%
Employer's proportionate share at MD 0.09460591%

Employer's proportionate share of system NOL/(A) at prior MD \$ (216,672)
Employer's proportionate share of system NOL/(A) at MD \$ (324,877)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (287,306)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (356,972)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (53,133)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,731
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (45,402)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,039
Changes of assumptions	\$ 6,392	\$ 4,833
Net difference between projected and actual earnings on investments	\$ 0	\$ 77,208
Changes in proportionate share	\$ 14,455	\$ 1,276
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20,847	\$ 92,356
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (71,509)

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)
1 st Fiscal Year	\$ (19,842)
2 nd Fiscal Year	(9,651)
3 rd Fiscal Year	(17,627)
4 th Fiscal Year	(24,389)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (71,509)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.55294705%
Employer's proportionate share at MD 0.84127720%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,126,686)
Employer's proportionate share of system NOL/(A) at MD \$ (2,888,951)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,554,853)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,174,350)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (472,481)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (52,850)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (525,331)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 80,376
Changes of assumptions	\$ 56,843	\$ 42,977
Net difference between projected and actual earnings on investments	\$ 0	\$ 686,568
Changes in proportionate share	\$ 139,246	\$ 353,568
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 196,089	\$ 1,163,489
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (967,400)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (309,702)
2 nd Fiscal Year	(284,075)
3 rd Fiscal Year	(156,745)
4 th Fiscal Year	(216,878)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (967,400)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.24950229%
Employer's proportionate share at MD 0.35256106%

Employer's proportionate share of system NOL/(A) at prior MD \$ (508,386)
Employer's proportionate share of system NOL/(A) at MD \$ (1,210,697)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,070,684)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,330,302)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (198,007)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,799)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (202,806)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 33,684
Changes of assumptions	\$ 23,822	\$ 18,011
Net difference between projected and actual earnings on investments	\$ 0	\$ 287,726
Changes in proportionate share	\$ 64,009	\$ 126,522
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 87,831	\$ 465,943
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (378,112)

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)
1 st Fiscal Year	\$ (111,459)
2 nd Fiscal Year	(110,075)
3 rd Fiscal Year	(65,688)
4 th Fiscal Year	(90,889)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (378,112)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.26544509%
Employer's proportionate share at MD 0.27710945%

Employer's proportionate share of system NOL/(A) at prior MD \$ (540,871)
Employer's proportionate share of system NOL/(A) at MD \$ (951,595)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (841,547)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,045,604)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (155,631)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,909
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (149,722)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26,475
Changes of assumptions	\$ 18,724	\$ 14,156
Net difference between projected and actual earnings on investments	\$ 0	\$ 226,149
Changes in proportionate share	\$ 16,066	\$ 14,626
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34,790	\$ 281,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (246,616)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (72,043)
2 nd Fiscal Year	(51,506)
3 rd Fiscal Year	(51,630)
4 th Fiscal Year	(71,438)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (246,616)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.11355525%
Employer's proportionate share at MD 0.19925718%

Employer's proportionate share of system NOL/(A) at prior MD \$ (231,380)
Employer's proportionate share of system NOL/(A) at MD \$ (684,250)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (605,119)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (751,847)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (111,908)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (27,977)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (139,885)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19,037
Changes of assumptions	\$ 13,463	\$ 10,179
Net difference between projected and actual earnings on investments	\$ 0	\$ 162,614
Changes in proportionate share	\$ 32,667	\$ 105,349
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 46,130	\$ 297,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (251,049)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (86,481)
2 nd Fiscal Year	(76,075)
3 rd Fiscal Year	(37,125)
4 th Fiscal Year	(51,368)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (251,049)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02803443%
Employer's proportionate share at MD 0.04865767%

Employer's proportionate share of system NOL/(A) at prior MD \$ (57,123)
Employer's proportionate share of system NOL/(A) at MD \$ (167,091)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (147,767)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (183,598)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (27,327)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,489
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (24,838)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,649
Changes of assumptions	\$ 3,288	\$ 2,486
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,710
Changes in proportionate share	\$ 15,589	\$ 25,289
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18,877	\$ 72,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (53,257)

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)
1 st Fiscal Year	\$ (13,224)
2 nd Fiscal Year	(18,423)
3 rd Fiscal Year	(9,066)
4 th Fiscal Year	(12,544)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (53,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.38005293%
Employer's proportionate share at MD 0.32895168%

Employer's proportionate share of system NOL/(A) at prior MD \$ (774,397)
Employer's proportionate share of system NOL/(A) at MD \$ (1,129,622)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (998,985)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,241,217)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (184,747)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 45,995
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (138,752)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 31,428
Changes of assumptions	\$ 22,227	\$ 16,805
Net difference between projected and actual earnings on investments	\$ 0	\$ 268,458
Changes in proportionate share	\$ 65,013	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 87,240	\$ 316,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (229,451)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (55,010)
2 nd Fiscal Year	(28,349)
3 rd Fiscal Year	(61,290)
4 th Fiscal Year	(84,802)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (229,451)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.30914873%
Employer's proportionate share at MD 0.44808754%

Employer's proportionate share of system NOL/(A) at prior MD \$ (629,922)
Employer's proportionate share of system NOL/(A) at MD \$ (1,538,735)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,360,786)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,690,747)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (251,657)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (20,221)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (271,878)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 42,810
Changes of assumptions	\$ 30,276	\$ 22,891
Net difference between projected and actual earnings on investments	\$ 0	\$ 365,685
Changes in proportionate share	\$ 77,103	\$ 170,902
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 107,379	\$ 602,288
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (494,909)

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)
1 st Fiscal Year	\$ (151,989)
2 nd Fiscal Year	(143,918)
3 rd Fiscal Year	(83,487)
4 th Fiscal Year	(115,515)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (494,909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03864027%
Employer's proportionate share at MD 0.05646976%

Employer's proportionate share of system NOL/(A) at prior MD \$ (78,733)
Employer's proportionate share of system NOL/(A) at MD \$ (193,917)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (171,492)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (213,075)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (31,715)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,125)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (32,840)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,395
Changes of assumptions	\$ 3,816	\$ 2,885
Net difference between projected and actual earnings on investments	\$ 0	\$ 46,085
Changes in proportionate share	\$ 11,580	\$ 21,978
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15,396	\$ 76,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (60,947)

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)
1 st Fiscal Year	\$ (17,571)
2 nd Fiscal Year	(18,298)
3 rd Fiscal Year	(10,521)
4 th Fiscal Year	(14,558)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (60,947)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01097678%
Employer's proportionate share at MD 0.01594240%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,366)
Employer's proportionate share of system NOL/(A) at MD \$ (54,746)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (48,415)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (60,155)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,954)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,523)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (10,477)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,523
Changes of assumptions	\$ 1,077	\$ 814
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,011
Changes in proportionate share	\$ 2,048	\$ 6,111
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,125	\$ 21,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,334)

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)
1 st Fiscal Year	\$ (6,122)
2 nd Fiscal Year	(5,131)
3 rd Fiscal Year	(2,970)
4 th Fiscal Year	(4,110)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,334)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.67187983%
Employer's proportionate share at MD 0.97866264%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,369,024)
Employer's proportionate share of system NOL/(A) at MD \$ (3,360,733)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,972,075)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,692,740)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (549,640)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (27,955)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (577,595)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 93,502
Changes of assumptions	\$ 66,126	\$ 49,995
Net difference between projected and actual earnings on investments	\$ 0	\$ 798,688
Changes in proportionate share	\$ 179,054	\$ 376,738
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 245,180	\$ 1,318,923
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,073,743)

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)
1 st Fiscal Year	\$ (323,098)
2 nd Fiscal Year	(316,008)
3 rd Fiscal Year	(182,342)
4 th Fiscal Year	(252,295)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,073,743)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00708188%
Employer's proportionate share at MD 0.00527308%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,430)
Employer's proportionate share of system NOL/(A) at MD \$ (18,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,014)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,897)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,961)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,947
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,014)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 504
Changes of assumptions	\$ 356	\$ 269
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,303
Changes in proportionate share	\$ 2,883	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,239	\$ 5,078
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)
1 st Fiscal Year	\$ 458
2 nd Fiscal Year	45
3 rd Fiscal Year	(982)
4 th Fiscal Year	(1,359)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.08433758%
Employer's proportionate share at MD 0.14820054%

Employer's proportionate share of system NOL/(A) at prior MD \$ (171,846)
Employer's proportionate share of system NOL/(A) at MD \$ (508,921)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (450,066)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (559,198)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (83,233)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,880)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (90,113)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,159
Changes of assumptions	\$ 10,014	\$ 7,571
Net difference between projected and actual earnings on investments	\$ 0	\$ 120,947
Changes in proportionate share	\$ 28,418	\$ 78,312
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 38,432	\$ 220,989
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (182,557)

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)
1 st Fiscal Year	\$ (60,097)
2 nd Fiscal Year	(56,642)
3 rd Fiscal Year	(27,612)
4 th Fiscal Year	(38,205)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (182,557)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.30156477%
Employer's proportionate share at MD 0.41497576%

Employer's proportionate share of system NOL/(A) at prior MD \$ (614,469)
Employer's proportionate share of system NOL/(A) at MD \$ (1,425,029)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,260,229)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,565,808)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (233,060)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,847
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (224,213)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 39,647
Changes of assumptions	\$ 28,039	\$ 21,199
Net difference between projected and actual earnings on investments	\$ 0	\$ 338,662
Changes in proportionate share	\$ 88,156	\$ 139,769
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 116,195	\$ 539,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (423,082)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (113,210)
2 nd Fiscal Year	(125,576)
3 rd Fiscal Year	(77,317)
4 th Fiscal Year	(106,979)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (423,082)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.55867051%
Employer's proportionate share at MD 0.53301996%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,138,348)
Employer's proportionate share of system NOL/(A) at MD \$ (1,830,394)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,618,715)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,011,218)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (299,357)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 54,025
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (245,332)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 50,925
Changes of assumptions	\$ 36,015	\$ 27,229
Net difference between projected and actual earnings on investments	\$ 0	\$ 434,998
Changes in proportionate share	\$ 68,857	\$ 567
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 104,872	\$ 513,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (408,847)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (97,334)
2 nd Fiscal Year	(74,793)
3 rd Fiscal Year	(99,311)
4 th Fiscal Year	(137,410)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (408,847)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.11569878%
Employer's proportionate share at MD 0.17570348%

Employer's proportionate share of system NOL/(A) at prior MD \$ (235,748)
Employer's proportionate share of system NOL/(A) at MD \$ (603,367)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (533,589)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (662,973)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (98,679)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (34,156)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (132,835)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,787
Changes of assumptions	\$ 11,872	\$ 8,976
Net difference between projected and actual earnings on investments	\$ 0	\$ 143,392
Changes in proportionate share	\$ 8,048	\$ 73,649
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19,920	\$ 242,804
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (222,884)

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)
1 st Fiscal Year	\$ (85,629)
2 nd Fiscal Year	(59,223)
3 rd Fiscal Year	(32,737)
4 th Fiscal Year	(45,296)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (222,884)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02676029%
Employer's proportionate share at MD 0.02441691%

Employer's proportionate share of system NOL/(A) at prior MD \$ (54,527)
Employer's proportionate share of system NOL/(A) at MD \$ (83,848)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (74,151)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (92,131)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,713)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,433
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (11,280)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,333
Changes of assumptions	\$ 1,650	\$ 1,247
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,927
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)	\$ 5,129	\$ 23,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,378)

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)
1 st Fiscal Year	\$ (4,699)
2 nd Fiscal Year	(2,835)
3 rd Fiscal Year	(4,549)
4 th Fiscal Year	(6,295)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,378)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.13785612%
Employer's proportionate share at MD 0.14536828%

Employer's proportionate share of system NOL/(A) at prior MD \$ (280,896)
Employer's proportionate share of system NOL/(A) at MD \$ (499,196)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (441,465)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (548,511)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (81,642)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,666)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (88,308)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,889
Changes of assumptions	\$ 9,822	\$ 7,426
Net difference between projected and actual earnings on investments	\$ 0	\$ 118,635
Changes in proportionate share	\$ 0	\$ 10,060
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,822	\$ 150,010
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (140,188)

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)
1 st Fiscal Year	\$ (47,905)
2 nd Fiscal Year	(27,723)
3 rd Fiscal Year	(27,085)
4 th Fiscal Year	(37,475)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (140,188)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.25664487%
Employer's proportionate share at MD 0.28261402%

Employer's proportionate share of system NOL/(A) at prior MD \$ (522,940)
Employer's proportionate share of system NOL/(A) at MD \$ (970,498)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (858,263)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,066,374)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (158,723)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (17,662)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (176,385)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 27,001
Changes of assumptions	\$ 19,096	\$ 14,437
Net difference between projected and actual earnings on investments	\$ 0	\$ 230,642
Changes in proportionate share	\$ 1,319	\$ 31,883
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20,415	\$ 303,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (283,548)

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)
1 st Fiscal Year	\$ (98,401)
2 nd Fiscal Year	(59,635)
3 rd Fiscal Year	(52,656)
4 th Fiscal Year	(72,857)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (283,548)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 1.19705914%
Employer's proportionate share at MD 2.72209700%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,439,130)
Employer's proportionate share of system NOL/(A) at MD \$ (9,347,697)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,266,666)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,271,157)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,528,795)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 325,712
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,203,083)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 260,070
Changes of assumptions	\$ 183,926	\$ 139,059
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,221,508
Changes in proportionate share	\$ 1,341,388	\$ 1,876,141
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,525,314	\$ 4,496,778
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,971,464)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (544,403)
2 nd Fiscal Year	(1,218,141)
3 rd Fiscal Year	(507,175)
4 th Fiscal Year	(701,745)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,971,464)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.08389447%
Employer's proportionate share at MD 0.08953193%

Employer's proportionate share of system NOL/(A) at prior MD \$ (170,944)
Employer's proportionate share of system NOL/(A) at MD \$ (307,453)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (271,897)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (337,826)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (50,283)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 11,105
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (39,178)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,554
Changes of assumptions	\$ 6,049	\$ 4,574
Net difference between projected and actual earnings on investments	\$ 0	\$ 73,067
Changes in proportionate share	\$ 14,381	\$ 6,992
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20,430	\$ 93,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (72,757)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (15,409)
2 nd Fiscal Year	(17,585)
3 rd Fiscal Year	(16,681)
4 th Fiscal Year	(23,081)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (72,757)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03946438%
Employer's proportionate share at MD 0.03603246%

Employer's proportionate share of system NOL/(A) at prior MD \$ (80,413)
Employer's proportionate share of system NOL/(A) at MD \$ (123,736)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (109,426)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (135,960)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (20,237)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,285
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (15,952)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,443
Changes of assumptions	\$ 2,435	\$ 1,841
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,406
Changes in proportionate share	\$ 5,882	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,317	\$ 34,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,375)

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)
1 st Fiscal Year	\$ (6,173)
2 nd Fiscal Year	(4,200)
3 rd Fiscal Year	(6,713)
4 th Fiscal Year	(9,289)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (26,375)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00264655%
Employer's proportionate share at MD 0.00200043%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,393)
Employer's proportionate share of system NOL/(A) at MD \$ (6,869)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,075)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,548)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,123)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,391
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,268

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 191
Changes of assumptions	\$ 135	\$ 102
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,633
Changes in proportionate share	\$ 2,642	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,777	\$ 1,940
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 837

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,729
2 nd Fiscal Year	(3)
3 rd Fiscal Year	(373)
4 th Fiscal Year	(516)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 837

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05037134%
Employer's proportionate share at MD 0.06324214%

Employer's proportionate share of system NOL/(A) at prior MD \$ (102,637)
Employer's proportionate share of system NOL/(A) at MD \$ (217,174)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (192,058)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (238,628)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (35,518)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,047
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (27,471)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,042
Changes of assumptions	\$ 4,273	\$ 3,231
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,612
Changes in proportionate share	\$ 14,545	\$ 15,783
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18,818	\$ 76,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (57,850)

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)
1 st Fiscal Year	\$ (12,853)
2 nd Fiscal Year	(16,910)
3 rd Fiscal Year	(11,783)
4 th Fiscal Year	(16,304)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (57,850)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01092143%
Employer's proportionate share at MD 0.02742296%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,254)
Employer's proportionate share of system NOL/(A) at MD \$ (94,171)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (83,280)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (103,474)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,401)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,353
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (11,048)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,620
Changes of assumptions	\$ 1,853	\$ 1,401
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,380
Changes in proportionate share	\$ 15,302	\$ 20,318
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17,155	\$ 46,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,564)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,539)
2 nd Fiscal Year	(12,846)
3 rd Fiscal Year	(5,109)
4 th Fiscal Year	(7,070)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (29,564)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01447558%
Employer's proportionate share at MD 0.01266773%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,495)
Employer's proportionate share of system NOL/(A) at MD \$ (43,501)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (38,470)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,799)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,115)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,262
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,853)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,210
Changes of assumptions	\$ 856	\$ 647
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,338
Changes in proportionate share	\$ 4,126	\$ 18
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,982	\$ 12,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,231)

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)
1 st Fiscal Year	\$ (434)
2 nd Fiscal Year	(1,171)
3 rd Fiscal Year	(2,360)
4 th Fiscal Year	(3,266)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,231)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00919774%
Employer's proportionate share at MD 0.00950881%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,741)
Employer's proportionate share of system NOL/(A) at MD \$ (32,653)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,877)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (35,879)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,340)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 173
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,167)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 908
Changes of assumptions	\$ 642	\$ 486
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,760
Changes in proportionate share	\$ 288	\$ 382
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 930	\$ 9,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,606)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,660)
2 nd Fiscal Year	(1,723)
3 rd Fiscal Year	(1,772)
4 th Fiscal Year	(2,451)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,606)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00272281%
Employer's proportionate share at MD 0.00247827%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,548)
Employer's proportionate share of system NOL/(A) at MD \$ (8,510)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,526)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,351)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,392)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,607
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 215

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 237
Changes of assumptions	\$ 167	\$ 127
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,023
Changes in proportionate share	\$ 1,703	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,870	\$ 2,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ 857
2 nd Fiscal Year	(284)
3 rd Fiscal Year	(462)
4 th Fiscal Year	(639)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (529)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.10230739%
Employer's proportionate share at MD 0.26955416%

Employer's proportionate share of system NOL/(A) at prior MD \$ (208,462)
Employer's proportionate share of system NOL/(A) at MD \$ (925,651)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (818,602)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,017,096)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (151,388)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 39,067
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (112,321)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 25,753
Changes of assumptions	\$ 18,213	\$ 13,770
Net difference between projected and actual earnings on investments	\$ 0	\$ 219,984
Changes in proportionate share	\$ 148,078	\$ 205,635
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 166,291	\$ 465,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (298,851)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (50,317)
2 nd Fiscal Year	(128,821)
3 rd Fiscal Year	(50,223)
4 th Fiscal Year	(69,490)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (298,851)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02964946%
Employer's proportionate share at MD 0.03948631%

Employer's proportionate share of system NOL/(A) at prior MD \$ (60,414)
Employer's proportionate share of system NOL/(A) at MD \$ (135,596)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (119,915)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (148,992)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,176)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 924
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (21,252)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,773
Changes of assumptions	\$ 2,668	\$ 2,017
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,225
Changes in proportionate share	\$ 7,999	\$ 12,063
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,667	\$ 50,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (39,411)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,407)
2 nd Fiscal Year	(11,467)
3 rd Fiscal Year	(7,357)
4 th Fiscal Year	(10,179)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (39,411)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01701079%
Employer's proportionate share at MD 0.04671460%

Employer's proportionate share of system NOL/(A) at prior MD \$ (34,661)
Employer's proportionate share of system NOL/(A) at MD \$ (160,418)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (141,866)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (176,266)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,236)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,136)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (33,372)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,463
Changes of assumptions	\$ 3,156	\$ 2,386
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,124
Changes in proportionate share	\$ 13,479	\$ 36,495
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16,635	\$ 81,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (64,833)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (21,397)
2 nd Fiscal Year	(22,689)
3 rd Fiscal Year	(8,704)
4 th Fiscal Year	(12,043)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (64,833)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00788948%
Employer's proportionate share at MD 0.01302003%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,076)
Employer's proportionate share of system NOL/(A) at MD \$ (44,711)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (39,540)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (49,128)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,312)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (121)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (7,433)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,244
Changes of assumptions	\$ 880	\$ 665
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,626
Changes in proportionate share	\$ 3,188	\$ 6,292
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,068	\$ 18,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,759)

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)
1 st Fiscal Year	\$ (4,242)
2 nd Fiscal Year	(4,734)
3 rd Fiscal Year	(2,426)
4 th Fiscal Year	(3,357)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,759)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.08379886%
Employer's proportionate share at MD 0.04909332%

Employer's proportionate share of system NOL/(A) at prior MD \$ (170,749)
Employer's proportionate share of system NOL/(A) at MD \$ (168,587)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (149,090)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (185,241)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (27,572)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,013
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (17,559)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,690
Changes of assumptions	\$ 3,317	\$ 2,508
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,065
Changes in proportionate share	\$ 42,609	\$ 14,058
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 45,926	\$ 61,321
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,395)

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)
1 st Fiscal Year	\$ (3,035)
2 nd Fiscal Year	9,442
3 rd Fiscal Year	(9,147)
4 th Fiscal Year	(12,656)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,395)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04252777%
Employer's proportionate share at MD 0.06486260%

Employer's proportionate share of system NOL/(A) at prior MD \$ (86,655)
Employer's proportionate share of system NOL/(A) at MD \$ (222,739)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (196,980)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (244,743)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (36,428)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,332)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (38,760)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,197
Changes of assumptions	\$ 4,383	\$ 3,314
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,934
Changes in proportionate share	\$ 12,807	\$ 27,431
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17,190	\$ 89,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (72,686)

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)
1 st Fiscal Year	\$ (21,926)
2 nd Fiscal Year	(21,954)
3 rd Fiscal Year	(12,085)
4 th Fiscal Year	(16,721)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (72,686)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00038965%
Employer's proportionate share at MD 0.00109201%

Employer's proportionate share of system NOL/(A) at prior MD \$ (794)
Employer's proportionate share of system NOL/(A) at MD \$ (3,750)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,316)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,120)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 52
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (561)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 104
Changes of assumptions	\$ 74	\$ 56
Net difference between projected and actual earnings on investments	\$ 0	\$ 891
Changes in proportionate share	\$ 469	\$ 861
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 543	\$ 1,912
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)
1 st Fiscal Year	\$ (351)
2 nd Fiscal Year	(534)
3 rd Fiscal Year	(203)
4 th Fiscal Year	(282)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.003171111%
Employer's proportionate share at MD 0.00095972%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,461)
Employer's proportionate share of system NOL/(A) at MD \$ (3,296)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,915)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,621)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (539)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,825
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,286

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 92
Changes of assumptions	\$ 65	\$ 49
Net difference between projected and actual earnings on investments	\$ 0	\$ 783
Changes in proportionate share	\$ 2,826	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,891	\$ 924
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)
1 st Fiscal Year	\$ 1,434
2 nd Fiscal Year	959
3 rd Fiscal Year	(179)
4 th Fiscal Year	(247)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03673575%
Employer's proportionate share at MD 0.02627798%

Employer's proportionate share of system NOL/(A) at prior MD \$ (74,853)
Employer's proportionate share of system NOL/(A) at MD \$ (90,239)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (79,803)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (99,153)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,758)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,222
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,536)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,511
Changes of assumptions	\$ 1,776	\$ 1,342
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,446
Changes in proportionate share	\$ 15,510	\$ 27
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17,286	\$ 25,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,040)

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)
1 st Fiscal Year	\$ 2,676
2 nd Fiscal Year	954
3 rd Fiscal Year	(4,896)
4 th Fiscal Year	(6,774)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,040)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00114834%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,340)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 821
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 821

	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	\$ 1,421	\$ 120
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,421	\$ 120
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)
1 st Fiscal Year	\$ 721
2 nd Fiscal Year	580
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.08542616%
Employer's proportionate share at MD 0.08833194%

Employer's proportionate share of system NOL/(A) at prior MD \$ (174,065)
Employer's proportionate share of system NOL/(A) at MD \$ (303,332)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (268,253)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (333,299)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (49,609)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (87)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (49,696)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,439
Changes of assumptions	\$ 5,968	\$ 4,512
Net difference between projected and actual earnings on investments	\$ 0	\$ 72,088
Changes in proportionate share	\$ 1,133	\$ 3,563
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,101	\$ 88,602
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (81,501)

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)
1 st Fiscal Year	\$ (26,264)
2 nd Fiscal Year	(16,008)
3 rd Fiscal Year	(16,458)
4 th Fiscal Year	(22,772)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (81,501)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00336137%
Employer's proportionate share at MD 0.00167951%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,849)
Employer's proportionate share of system NOL/(A) at MD \$ (5,767)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,100)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,337)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (943)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 937
○ Differences 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	\$ 160
Changes of assumptions	\$ 113	\$ 86
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,371
Changes in proportionate share	\$ 2,066	\$ 282
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,179	\$ 1,899
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)
1 st Fiscal Year	\$ 453
2 nd Fiscal Year	574
3 rd Fiscal Year	(313)
4 th Fiscal Year	(433)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01996475%
Employer's proportionate share at MD 0.02199297%

Employer's proportionate share of system NOL/(A) at prior MD \$ (40,680)
Employer's proportionate share of system NOL/(A) at MD \$ (75,524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (66,790)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (82,985)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,352)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,320)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (13,672)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,101
Changes of assumptions	\$ 1,486	\$ 1,124
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,948
Changes in proportionate share	\$ 234	\$ 2,502
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,720	\$ 23,675
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,955)

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)
1 st Fiscal Year	\$ (7,542)
2 nd Fiscal Year	(4,645)
3 rd Fiscal Year	(4,098)
4 th Fiscal Year	(5,670)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,955)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.06309523%
Employer's proportionate share at MD 0.06552132%

Employer's proportionate share of system NOL/(A) at prior MD \$ (128,563)
Employer's proportionate share of system NOL/(A) at MD \$ (225,001)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (198,980)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (247,228)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (36,798)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 683
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (36,115)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,260
Changes of assumptions	\$ 4,427	\$ 3,347
Net difference between projected and actual earnings on investments	\$ 0	\$ 53,472
Changes in proportionate share	\$ 2,246	\$ 2,984
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,673	\$ 66,063
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (59,390)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,280)
2 nd Fiscal Year	(12,011)
3 rd Fiscal Year	(12,208)
4 th Fiscal Year	(16,891)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (59,390)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.07859917%
Employer's proportionate share at MD 0.06264316%

Employer's proportionate share of system NOL/(A) at prior MD \$ (160,154)
Employer's proportionate share of system NOL/(A) at MD \$ (215,117)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (190,239)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (236,368)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (35,182)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 16,468
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (18,714)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,985
Changes of assumptions	\$ 4,233	\$ 3,200
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,123
Changes in proportionate share	\$ 24,188	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28,421	\$ 60,314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,893)

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)
1 st Fiscal Year	\$ (1,817)
2 nd Fiscal Year	(2,256)
3 rd Fiscal Year	(11,672)
4 th Fiscal Year	(16,149)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (31,893)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
Discount rate	6.90%
Employer's proportionate share at prior MD	0.26167301%
Employer's proportionate share at MD	0.27658167%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (533,185)
Employer's proportionate share of system NOL/(A) at MD	\$ (949,783)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (839,944)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,043,612)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (155,335)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 8,102
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (147,233)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26,425
Changes of assumptions	\$ 18,688	\$ 14,129
Net difference between projected and actual earnings on investments	\$ 0	\$ 225,719
Changes in proportionate share	\$ 18,575	\$ 18,445
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 37,263	\$ 284,718
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (247,455)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (71,563)
2 nd Fiscal Year	(53,058)
3 rd Fiscal Year	(51,532)
4 th Fiscal Year	(71,302)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (247,455)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03924927%
Employer's proportionate share at MD 0.02686515%

Employer's proportionate share of system NOL/(A) at prior MD \$ (79,974)
Employer's proportionate share of system NOL/(A) at MD \$ (92,255)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (81,586)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (101,369)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,088)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,003
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (9,085)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,567
Changes of assumptions	\$ 1,815	\$ 1,372
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,925
Changes in proportionate share	\$ 15,186	\$ 2,446
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17,001	\$ 28,310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,309)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,208)
2 nd Fiscal Year	1,831
3 rd Fiscal Year	(5,005)
4 th Fiscal Year	(6,926)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,309)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01368528%
Employer's proportionate share at MD 0.03061596%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,885)
Employer's proportionate share of system NOL/(A) at MD \$ (105,135)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (92,977)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (115,522)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,195)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,587
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (14,608)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,925
Changes of assumptions	\$ 2,069	\$ 1,564
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,986
Changes in proportionate share	\$ 13,953	\$ 20,836
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16,022	\$ 50,311
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,289)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,104)
2 nd Fiscal Year	(13,588)
3 rd Fiscal Year	(5,704)
4 th Fiscal Year	(7,893)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (34,289)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03132268%
Employer's proportionate share at MD 0.02570970%

Employer's proportionate share of system NOL/(A) at prior MD \$ (63,823)
Employer's proportionate share of system NOL/(A) at MD \$ (88,287)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (78,077)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (97,009)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,439)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,349
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (8,090)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,456
Changes of assumptions	\$ 1,737	\$ 1,313
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,982
Changes in proportionate share	\$ 8,634	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,371	\$ 24,751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,380)

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)
1 st Fiscal Year	\$ (1,564)
2 nd Fiscal Year	(1,398)
3 rd Fiscal Year	(4,790)
4 th Fiscal Year	(6,628)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,380)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04416482%
Employer's proportionate share at MD 0.06909699%

Employer's proportionate share of system NOL/(A) at prior MD \$ (89,990)
Employer's proportionate share of system NOL/(A) at MD \$ (237,279)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (209,839)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (260,720)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (38,807)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,707)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (48,514)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,602
Changes of assumptions	\$ 4,669	\$ 3,530
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,390
Changes in proportionate share	\$ 7,173	\$ 30,574
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,842	\$ 97,096
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (85,254)

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)
1 st Fiscal Year	\$ (30,602)
2 nd Fiscal Year	(23,964)
3 rd Fiscal Year	(12,874)
4 th Fiscal Year	(17,813)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (85,254)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00268696%
Employer's proportionate share at MD 0.00254812%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,475)
Employer's proportionate share of system NOL/(A) at MD \$ (8,750)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,738)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,615)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,431)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 195
○ Differences 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	\$ 243
Changes of assumptions	\$ 172	\$ 130
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,080
Changes in proportionate share	\$ 291	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 463	\$ 2,457
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)
1 st Fiscal Year	\$ (513)
2 nd Fiscal Year	(349)
3 rd Fiscal Year	(475)
4 th Fiscal Year	(657)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00297833%
Employer's proportionate share at MD 0.00235240%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,069)
Employer's proportionate share of system NOL/(A) at MD \$ (8,078)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,144)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,876)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,321)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,501
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,180

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 225
Changes of assumptions	\$ 159	\$ 120
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,920
Changes in proportionate share	\$ 2,011	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,170	\$ 2,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (95)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,020
2 nd Fiscal Year	(70)
3 rd Fiscal Year	(438)
4 th Fiscal Year	(606)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (95)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05242193%
Employer's proportionate share at MD 0.06160380%

Employer's proportionate share of system NOL/(A) at prior MD \$ (106,815)
Employer's proportionate share of system NOL/(A) at MD \$ (211,548)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (187,083)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (232,447)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (34,598)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17,130
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (17,468)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,886
Changes of assumptions	\$ 4,162	\$ 3,147
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,275
Changes in proportionate share	\$ 22,117	\$ 11,341
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26,279	\$ 70,649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,370)

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)
1 st Fiscal Year	\$ (2,232)
2 nd Fiscal Year	(14,778)
3 rd Fiscal Year	(11,478)
4 th Fiscal Year	(15,881)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (44,370)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01665606%
Employer's proportionate share at MD 0.02354155%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,938)
Employer's proportionate share of system NOL/(A) at MD \$ (80,842)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (71,493)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (88,828)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,221)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (908)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (14,129)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,249
Changes of assumptions	\$ 1,591	\$ 1,203
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,212
Changes in proportionate share	\$ 3,881	\$ 8,468
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,472	\$ 31,132
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,660)

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)
1 st Fiscal Year	\$ (7,854)
2 nd Fiscal Year	(7,351)
3 rd Fiscal Year	(4,386)
4 th Fiscal Year	(6,069)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (25,660)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00446427%
Employer's proportionate share at MD 0.00341741%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,096)
Employer's proportionate share of system NOL/(A) at MD \$ (11,735)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,378)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,895)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,402
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (517)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 327
Changes of assumptions	\$ 231	\$ 175
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,789
Changes in proportionate share	\$ 1,936	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,167	\$ 3,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,134)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 418
2 nd Fiscal Year	(34)
3 rd Fiscal Year	(637)
4 th Fiscal Year	(881)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,134)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00101641%
Employer's proportionate share at MD 0.00278367%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,071)
Employer's proportionate share of system NOL/(A) at MD \$ (9,559)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,454)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,503)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,563)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (447)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,010)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 266
Changes of assumptions	\$ 188	\$ 142
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,272
Changes in proportionate share	\$ 843	\$ 2,178
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,031	\$ 4,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,827)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,239)
2 nd Fiscal Year	(1,351)
3 rd Fiscal Year	(519)
4 th Fiscal Year	(718)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,827)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00932243%
Employer's proportionate share at MD 0.00811816%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,995)
Employer's proportionate share of system NOL/(A) at MD \$ (27,878)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,654)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,632)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,559)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,063
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,496)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 776
Changes of assumptions	\$ 549	\$ 415
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,625
Changes in proportionate share	\$ 3,103	\$ 62
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,652	\$ 7,878
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,226)

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)
1 st Fiscal Year	\$ 108
2 nd Fiscal Year	(728)
3 rd Fiscal Year	(1,513)
4 th Fiscal Year	(2,093)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,226)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01604627%
Employer's proportionate share at MD 0.01436074%

Employer's proportionate share of system NOL/(A) at prior MD \$ (32,696)
Employer's proportionate share of system NOL/(A) at MD \$ (49,315)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (43,612)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (54,187)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,065)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,982
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,083)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,372
Changes of assumptions	\$ 970	\$ 734
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,720
Changes in proportionate share	\$ 3,626	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,596	\$ 13,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,230)

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)
1 st Fiscal Year	\$ (1,337)
2 nd Fiscal Year	(1,514)
3 rd Fiscal Year	(2,676)
4 th Fiscal Year	(3,702)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,230)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03571509%
Employer's proportionate share at MD 0.02112301%

Employer's proportionate share of system NOL/(A) at prior MD \$ (72,773)
Employer's proportionate share of system NOL/(A) at MD \$ (72,537)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (64,148)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (79,702)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,863)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 14,818
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,955

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,018
Changes of assumptions	\$ 1,427	\$ 1,079
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,239
Changes in proportionate share	\$ 21,715	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 23,142	\$ 20,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,806

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)
1 st Fiscal Year	\$ 8,297
2 nd Fiscal Year	3,891
3 rd Fiscal Year	(3,936)
4 th Fiscal Year	(5,445)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,806

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00450216%
Employer's proportionate share at MD 0.00563314%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,174)
Employer's proportionate share of system NOL/(A) at MD \$ (19,344)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,107)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,255)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,164)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,276
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,888)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 538
Changes of assumptions	\$ 381	\$ 288
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,597
Changes in proportionate share	\$ 1,930	\$ 1,392
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,311	\$ 6,815
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)
1 st Fiscal Year	\$ (505)
2 nd Fiscal Year	(1,497)
3 rd Fiscal Year	(1,050)
4 th Fiscal Year	(1,452)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01857630%
Employer's proportionate share at MD 0.01429933%

Employer's proportionate share of system NOL/(A) at prior MD \$ (37,851)
Employer's proportionate share of system NOL/(A) at MD \$ (49,104)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (43,425)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (53,955)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,031)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,804
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,227)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,366
Changes of assumptions	\$ 966	\$ 730
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,670
Changes in proportionate share	\$ 5,326	\$ 44
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,292	\$ 13,810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,518)

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)
1 st Fiscal Year	\$ (974)
2 nd Fiscal Year	(194)
3 rd Fiscal Year	(2,664)
4 th Fiscal Year	(3,686)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,518)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02042091%
Employer's proportionate share at MD 0.02370960%

Employer's proportionate share of system NOL/(A) at prior MD \$ (41,610)
Employer's proportionate share of system NOL/(A) at MD \$ (81,419)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (72,003)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (89,462)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,316)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,430)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (14,746)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,265
Changes of assumptions	\$ 1,602	\$ 1,211
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,349
Changes in proportionate share	\$ 973	\$ 4,047
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,575	\$ 26,872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,297)

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)
1 st Fiscal Year	\$ (8,204)
2 nd Fiscal Year	(5,564)
3 rd Fiscal Year	(4,418)
4 th Fiscal Year	(6,112)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (24,297)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00285363%
Employer's proportionate share at MD 0.00251539%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,815)
Employer's proportionate share of system NOL/(A) at MD \$ (8,638)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,639)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,491)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,413)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (369)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,782)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 240
Changes of assumptions	\$ 170	\$ 128
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,053
Changes in proportionate share	\$ 424	\$ 631
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 594	\$ 3,052
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,458)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,098)
2 nd Fiscal Year	(243)
3 rd Fiscal Year	(469)
4 th Fiscal Year	(648)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,458)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00967890%
Employer's proportionate share at MD 0.01007709%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,722)
Employer's proportionate share of system NOL/(A) at MD \$ (34,605)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,603)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,023)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,660)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 552
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,108)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 963
Changes of assumptions	\$ 681	\$ 515
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,224
Changes in proportionate share	\$ 921	\$ 505
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,602	\$ 10,207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,605)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,269)
2 nd Fiscal Year	(1,860)
3 rd Fiscal Year	(1,878)
4 th Fiscal Year	(2,598)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,605)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00431615%
Employer's proportionate share at MD 0.01000251%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,795)
Employer's proportionate share of system NOL/(A) at MD \$ (34,349)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,376)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (37,742)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,618)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 210
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,408)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 956
Changes of assumptions	\$ 676	\$ 511
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,163
Changes in proportionate share	\$ 4,189	\$ 7,006
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,865	\$ 16,636
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,771)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,810)
2 nd Fiscal Year	(4,519)
3 rd Fiscal Year	(1,864)
4 th Fiscal Year	(2,579)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,771)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00229291%
Employer's proportionate share at MD 0.00644911%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,672)
Employer's proportionate share of system NOL/(A) at MD \$ (22,146)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,585)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,334)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,622)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (402)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,024)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 616
Changes of assumptions	\$ 436	\$ 329
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,263
Changes in proportionate share	\$ 2,405	\$ 5,104
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,841	\$ 11,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,471)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,447)
2 nd Fiscal Year	(3,161)
3 rd Fiscal Year	(1,202)
4 th Fiscal Year	(1,663)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,471)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01828949%
Employer's proportionate share at MD 0.04863675%

Employer's proportionate share of system NOL/(A) at prior MD \$ (37,267)
Employer's proportionate share of system NOL/(A) at MD \$ (167,019)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (147,704)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (183,519)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (27,316)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,674)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (33,990)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,647
Changes of assumptions	\$ 3,286	\$ 2,485
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,693
Changes in proportionate share	\$ 13,547	\$ 37,214
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16,833	\$ 84,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (67,206)

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)
1 st Fiscal Year	\$ (22,275)
2 nd Fiscal Year	(23,329)
3 rd Fiscal Year	(9,062)
4 th Fiscal Year	(12,538)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (67,206)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00227860%
Employer's proportionate share at MD 0.00612852%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,643)
Employer's proportionate share of system NOL/(A) at MD \$ (21,045)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,612)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,124)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,442)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (418)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,860)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 586
Changes of assumptions	\$ 414	\$ 313
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,001
Changes in proportionate share	\$ 2,047	\$ 4,721
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,461	\$ 10,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,160)

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)
1 st Fiscal Year	\$ (2,485)
2 nd Fiscal Year	(2,953)
3 rd Fiscal Year	(1,142)
4 th Fiscal Year	(1,580)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,160)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01158452%
Employer's proportionate share at MD 0.00719252%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,605)
Employer's proportionate share of system NOL/(A) at MD \$ (24,699)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,843)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,139)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,039)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,630
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (409)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 687
Changes of assumptions	\$ 486	\$ 367
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,870
Changes in proportionate share	\$ 5,735	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,221	\$ 6,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (703)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,458
2 nd Fiscal Year	1,033
3 rd Fiscal Year	(1,340)
4 th Fiscal Year	(1,854)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (703)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00338354%
Employer's proportionate share at MD 0.00373664%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,894)
Employer's proportionate share of system NOL/(A) at MD \$ (12,832)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,348)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,099)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,099)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 866
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,233)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 357
Changes of assumptions	\$ 252	\$ 191
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,049
Changes in proportionate share	\$ 1,104	\$ 442
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,356	\$ 4,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,683)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (229)
2 nd Fiscal Year	(794)
3 rd Fiscal Year	(696)
4 th Fiscal Year	(963)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,683)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00542156%
Employer's proportionate share at MD 0.00259571%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,047)
Employer's proportionate share of system NOL/(A) at MD \$ (8,914)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,883)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,794)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,458)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,070
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,612

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 248
Changes of assumptions	\$ 175	\$ 133
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,118
Changes in proportionate share	\$ 4,069	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,244	\$ 2,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,745

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,899
2 nd Fiscal Year	1,000
3 rd Fiscal Year	(484)
4 th Fiscal Year	(669)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,745

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00277942%
Employer's proportionate share at MD 0.00149020%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,663)
Employer's proportionate share of system NOL/(A) at MD \$ (5,117)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,526)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,623)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (837)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 402
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (435)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 142
Changes of assumptions	\$ 101	\$ 76
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,216
Changes in proportionate share	\$ 1,581	\$ 410
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,682	\$ 1,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ 93
2 nd Fiscal Year	406
3 rd Fiscal Year	(278)
4 th Fiscal Year	(384)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (162)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00870242%
Employer's proportionate share at MD 0.01472216%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,732)
Employer's proportionate share of system NOL/(A) at MD \$ (50,556)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (44,709)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (55,550)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,268)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (735)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (9,003)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,407
Changes of assumptions	\$ 995	\$ 752
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,015
Changes in proportionate share	\$ 3,120	\$ 7,382
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,115	\$ 21,556
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,441)

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)
1 st Fiscal Year	\$ (5,439)
2 nd Fiscal Year	(5,464)
3 rd Fiscal Year	(2,743)
4 th Fiscal Year	(3,795)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,441)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00646455%
Employer's proportionate share at MD 0.00796968%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,172)
Employer's proportionate share of system NOL/(A) at MD \$ (27,368)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,203)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,072)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,476)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,530
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,946)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 761
Changes of assumptions	\$ 538	\$ 407
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,504
Changes in proportionate share	\$ 2,173	\$ 1,845
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,711	\$ 9,517
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,806)

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)
1 st Fiscal Year	\$ (1,196)
2 nd Fiscal Year	(2,071)
3 rd Fiscal Year	(1,485)
4 th Fiscal Year	(2,055)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,806)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00380118%
Employer's proportionate share at MD 0.00299559%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,745)
Employer's proportionate share of system NOL/(A) at MD \$ (10,287)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,097)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,303)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,682)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 888
○ Differences 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)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 286
Changes of assumptions	\$ 202	\$ 153
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,445
Changes in proportionate share	\$ 1,488	\$ 24
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,690	\$ 2,908
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,218)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 199
2 nd Fiscal Year	(86)
3 rd Fiscal Year	(558)
4 th Fiscal Year	(772)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,218)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00052252%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,065)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 506
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 506

	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	\$ 844	\$ 11
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 844	\$ 11
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 833

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 569
2 nd Fiscal Year	264
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 833

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00502389%
Employer's proportionate share at MD 0.00211854%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,237)
Employer's proportionate share of system NOL/(A) at MD \$ (7,275)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,434)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,994)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,190)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,365
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,175

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 202
Changes of assumptions	\$ 143	\$ 108
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,729
Changes in proportionate share	\$ 4,972	\$ 28
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,115	\$ 2,067
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)
1 st Fiscal Year	\$ 2,871
2 nd Fiscal Year	1,117
3 rd Fiscal Year	(395)
4 th Fiscal Year	(546)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00002940%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (60)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,335
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,335

	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	\$ 1,305	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,305	\$ 10
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,295

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,279
2 nd Fiscal Year	16
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,295

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00378765%
Employer's proportionate share at MD 0.00191303%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,718)
Employer's proportionate share of system NOL/(A) at MD \$ (6,569)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,810)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,218)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,074)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,718
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 644

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 183
Changes of assumptions	\$ 129	\$ 98
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,561
Changes in proportionate share	\$ 2,643	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,772	\$ 1,842
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)
1 st Fiscal Year	\$ 1,148
2 nd Fiscal Year	632
3 rd Fiscal Year	(356)
4 th Fiscal Year	(493)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00062378%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,271)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 567
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 567

	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	\$ 861	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 861	\$ 0
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)
1 st Fiscal Year	\$ 546
2 nd Fiscal Year	315
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00576765%
Employer's proportionate share at MD 0.00736057%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,752)
Employer's proportionate share of system NOL/(A) at MD \$ (25,276)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,353)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,773)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,134)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (983)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,117)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 703
Changes of assumptions	\$ 497	\$ 376
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,007
Changes in proportionate share	\$ 378	\$ 1,982
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 875	\$ 9,068
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,193)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,907)
2 nd Fiscal Year	(2,017)
3 rd Fiscal Year	(1,371)
4 th Fiscal Year	(1,898)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,193)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00481948%
Employer's proportionate share at MD 0.00501593%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,820)
Employer's proportionate share of system NOL/(A) at MD \$ (17,225)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,233)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,926)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,817)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,148
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (669)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 479
Changes of assumptions	\$ 339	\$ 256
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,094
Changes in proportionate share	\$ 2,064	\$ 241
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,403	\$ 5,070
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,667)

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)
1 st Fiscal Year	\$ 485
2 nd Fiscal Year	(925)
3 rd Fiscal Year	(935)
4 th Fiscal Year	(1,293)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,667)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00070602%
Employer's proportionate share at MD 0.00196433%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,439)
Employer's proportionate share of system NOL/(A) at MD \$ (6,746)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,965)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,412)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,103)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,533
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 430

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 188
Changes of assumptions	\$ 133	\$ 100
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,603
Changes in proportionate share	\$ 2,112	\$ 1,543
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,245	\$ 3,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,189)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 641
2 nd Fiscal Year	(958)
3 rd Fiscal Year	(366)
4 th Fiscal Year	(506)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,189)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00779718%
Employer's proportionate share at MD 0.02152357%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,888)
Employer's proportionate share of system NOL/(A) at MD \$ (73,912)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (65,364)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (81,214)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,088)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,072)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (13,160)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,056
Changes of assumptions	\$ 1,454	\$ 1,100
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,565
Changes in proportionate share	\$ 8,745	\$ 16,923
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,199	\$ 37,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,445)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,412)
2 nd Fiscal Year	(10,474)
3 rd Fiscal Year	(4,010)
4 th Fiscal Year	(5,549)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (27,445)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00153956%
Employer's proportionate share at MD 0.00148818%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,137)
Employer's proportionate share of system NOL/(A) at MD \$ (5,110)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,519)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,615)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 38
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (798)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 142
Changes of assumptions	\$ 101	\$ 76
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,215
Changes in proportionate share	\$ 68	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 169	\$ 1,453
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)
1 st Fiscal Year	\$ (405)
2 nd Fiscal Year	(218)
3 rd Fiscal Year	(277)
4 th Fiscal Year	(384)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00685514%
Employer's proportionate share at MD 0.00527308%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,968)
Employer's proportionate share of system NOL/(A) at MD \$ (18,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,014)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,897)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,961)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,123
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,838)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 504
Changes of assumptions	\$ 356	\$ 269
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,303
Changes in proportionate share	\$ 1,950	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,306	\$ 5,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,772)

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)
1 st Fiscal Year	\$ (361)
2 nd Fiscal Year	(69)
3 rd Fiscal Year	(982)
4 th Fiscal Year	(1,359)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,772)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04273580%
Employer's proportionate share at MD 0.03464990%

Employer's proportionate share of system NOL/(A) at prior MD \$ (87,079)
Employer's proportionate share of system NOL/(A) at MD \$ (118,988)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (105,227)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (130,743)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (19,460)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,080
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (10,380)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,310
Changes of assumptions	\$ 2,341	\$ 1,770
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,278
Changes in proportionate share	\$ 13,049	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15,390	\$ 33,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,987)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (977)
2 nd Fiscal Year	(1,622)
3 rd Fiscal Year	(6,456)
4 th Fiscal Year	(8,933)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,987)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00687354%
Employer's proportionate share at MD 0.00591390%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,006)
Employer's proportionate share of system NOL/(A) at MD \$ (20,308)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,960)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,315)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,321)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,946
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,375)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 565
Changes of assumptions	\$ 400	\$ 302
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,826
Changes in proportionate share	\$ 2,212	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,612	\$ 5,693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,081)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 34
2 nd Fiscal Year	(490)
3 rd Fiscal Year	(1,102)
4 th Fiscal Year	(1,525)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,081)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00377162%
Employer's proportionate share at MD 0.00278502%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,685)
Employer's proportionate share of system NOL/(A) at MD \$ (9,564)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,458)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,509)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,564)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,404
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 840

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 266
Changes of assumptions	\$ 188	\$ 142
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,273
Changes in proportionate share	\$ 2,835	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,023	\$ 2,694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 329

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,526
2 nd Fiscal Year	40
3 rd Fiscal Year	(519)
4 th Fiscal Year	(718)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 329

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00392162%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,991)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,979
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,979

	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	\$ 5,012	\$ 8
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,012	\$ 8
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,004

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)
1 st Fiscal Year	\$ 3,024
2 nd Fiscal Year	1,980
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,004

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00122508%
Employer's proportionate share at MD 0.00087536%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,496)
Employer's proportionate share of system NOL/(A) at MD \$ (3,006)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,658)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,303)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (492)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 514
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 84
Changes of assumptions	\$ 59	\$ 45
Net difference between projected and actual earnings on investments	\$ 0	\$ 714
Changes in proportionate share	\$ 625	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 684	\$ 843
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (159)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 197
2 nd Fiscal Year	33
3 rd Fiscal Year	(163)
4 th Fiscal Year	(226)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (159)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00183455%
Employer's proportionate share at MD 0.00160257%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,738)
Employer's proportionate share of system NOL/(A) at MD \$ (5,503)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,867)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,047)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (900)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 345
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (555)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 153
Changes of assumptions	\$ 108	\$ 82
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,308
Changes in proportionate share	\$ 494	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 602	\$ 1,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (945)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (86)
2 nd Fiscal Year	(147)
3 rd Fiscal Year	(299)
4 th Fiscal Year	(413)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (945)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00973032%
Employer's proportionate share at MD 0.01451597%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,827)
Employer's proportionate share of system NOL/(A) at MD \$ (49,848)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (44,083)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (54,772)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,153)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (581)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (8,734)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,387
Changes of assumptions	\$ 981	\$ 742
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,847
Changes in proportionate share	\$ 2,365	\$ 5,868
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,346	\$ 19,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,498)

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)
1 st Fiscal Year	\$ (5,245)
2 nd Fiscal Year	(4,806)
3 rd Fiscal Year	(2,705)
4 th Fiscal Year	(3,742)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (16,498)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00072096%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,469)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 865
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 865

	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	\$ 1,191	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,191	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,191

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)
1 st Fiscal Year	\$ 827
2 nd Fiscal Year	364
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00079313%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,616)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 320
○ Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 976	\$ 245
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 976	\$ 245
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 330
2 nd Fiscal Year	401
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 731

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00304736%
Employer's proportionate share at MD 0.00412944%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,209)
Employer's proportionate share of system NOL/(A) at MD \$ (14,181)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,541)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,581)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,319)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (568)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,887)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 395
Changes of assumptions	\$ 279	\$ 211
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,370
Changes in proportionate share	\$ 177	\$ 1,327
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 456	\$ 5,303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,847)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,786)
2 nd Fiscal Year	(1,227)
3 rd Fiscal Year	(769)
4 th Fiscal Year	(1,065)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,847)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00425278%
Employer's proportionate share at MD 0.00914571%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,665)
Employer's proportionate share of system NOL/(A) at MD \$ (31,406)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,774)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,509)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,136)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,074)
○ Differences 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	\$ 874
Changes of assumptions	\$ 618	\$ 467
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,464
Changes in proportionate share	\$ 1,934	\$ 6,000
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,552	\$ 14,805
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,253)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,216)
2 nd Fiscal Year	(3,976)
3 rd Fiscal Year	(1,704)
4 th Fiscal Year	(2,358)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,253)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00447166%
Employer's proportionate share at MD 0.00512527%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,111)
Employer's proportionate share of system NOL/(A) at MD \$ (17,600)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,565)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,339)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,878)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (153)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,031)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 490
Changes of assumptions	\$ 346	\$ 262
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,183
Changes in proportionate share	\$ 284	\$ 802
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 630	\$ 5,737
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,107)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,655)
2 nd Fiscal Year	(1,175)
3 rd Fiscal Year	(955)
4 th Fiscal Year	(1,321)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,107)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00155686%
Employer's proportionate share at MD 0.00405452%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,172)
Employer's proportionate share of system NOL/(A) at MD \$ (13,923)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,313)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,299)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,277)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (251)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,528)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 387
Changes of assumptions	\$ 274	\$ 207
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,309
Changes in proportionate share	\$ 1,436	\$ 3,067
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,710	\$ 6,970
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,260)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,530)
2 nd Fiscal Year	(1,929)
3 rd Fiscal Year	(755)
4 th Fiscal Year	(1,045)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,260)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00028461%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (580)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 273
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 273

	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	\$ 430	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 430	\$ 4
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 282
2 nd Fiscal Year	144
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 426

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00955562%
Employer's proportionate share at MD 0.01029272%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,471)
Employer's proportionate share of system NOL/(A) at MD \$ (35,345)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (31,258)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,837)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,781)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,895
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,114

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 983
Changes of assumptions	\$ 695	\$ 526
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,400
Changes in proportionate share	\$ 5,880	\$ 904
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,575	\$ 10,813
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)
1 st Fiscal Year	\$ 2,400
2 nd Fiscal Year	(2,066)
3 rd Fiscal Year	(1,918)
4 th Fiscal Year	(2,653)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01351734%
Employer's proportionate share at MD 0.01751291%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,543)
Employer's proportionate share of system NOL/(A) at MD \$ (60,139)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (53,185)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,081)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,836)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,301
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,535)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,673
Changes of assumptions	\$ 1,183	\$ 895
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,292
Changes in proportionate share	\$ 5,920	\$ 4,935
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,103	\$ 21,795
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,692)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,014)
2 nd Fiscal Year	(4,900)
3 rd Fiscal Year	(3,263)
4 th Fiscal Year	(4,515)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,692)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00200170%
Employer's proportionate share at MD 0.00188165%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,079)
Employer's proportionate share of system NOL/(A) at MD \$ (6,462)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,714)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,100)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,057)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 49
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,008)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 180
Changes of assumptions	\$ 127	\$ 96
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,536
Changes in proportionate share	\$ 157	\$ 119
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 284	\$ 1,931
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)
1 st Fiscal Year	\$ (561)
2 nd Fiscal Year	(250)
3 rd Fiscal Year	(351)
4 th Fiscal Year	(485)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00773098%
Employer's proportionate share at MD 0.00710377%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,753)
Employer's proportionate share of system NOL/(A) at MD \$ (24,394)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,573)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,804)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,990)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 878
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,112)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 679
Changes of assumptions	\$ 480	\$ 363
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,797
Changes in proportionate share	\$ 1,364	\$ 24
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,844	\$ 6,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,019)

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)
1 st Fiscal Year	\$ (1,012)
2 nd Fiscal Year	(852)
3 rd Fiscal Year	(1,324)
4 th Fiscal Year	(1,831)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,019)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00132461%
Employer's proportionate share at MD 0.00201866%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,699)
Employer's proportionate share of system NOL/(A) at MD \$ (6,932)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,130)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,617)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,134)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,055
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (79)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 193
Changes of assumptions	\$ 136	\$ 103
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,647
Changes in proportionate share	\$ 1,396	\$ 851
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,532	\$ 2,794
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)
1 st Fiscal Year	\$ 318
2 nd Fiscal Year	(683)
3 rd Fiscal Year	(376)
4 th Fiscal Year	(520)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00381486%
Employer's proportionate share at MD 0.00373563%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,773)
Employer's proportionate share of system NOL/(A) at MD \$ (12,828)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,345)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,095)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,098)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,526
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 428

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 357
Changes of assumptions	\$ 252	\$ 191
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,049
Changes in proportionate share	\$ 2,218	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,470	\$ 3,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,127)

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)
1 st Fiscal Year	\$ 1,108
2 nd Fiscal Year	(575)
3 rd Fiscal Year	(696)
4 th Fiscal Year	(963)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,127)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00833447%
Employer's proportionate share at MD 0.00688206%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,982)
Employer's proportionate share of system NOL/(A) at MD \$ (23,633)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,900)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (25,968)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,865)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,776
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,089)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 658
Changes of assumptions	\$ 465	\$ 352
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,616
Changes in proportionate share	\$ 2,206	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,671	\$ 6,626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,955)

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)
1 st Fiscal Year	\$ (499)
2 nd Fiscal Year	(399)
3 rd Fiscal Year	(1,282)
4 th Fiscal Year	(1,774)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,955)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00640307%
Employer's proportionate share at MD 0.01677726%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,047)
Employer's proportionate share of system NOL/(A) at MD \$ (57,613)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (50,950)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (63,305)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,423)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 614
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (8,809)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,603
Changes of assumptions	\$ 1,134	\$ 857
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,692
Changes in proportionate share	\$ 7,722	\$ 12,771
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,856	\$ 28,923
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,067)

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)
1 st Fiscal Year	\$ (4,617)
2 nd Fiscal Year	(8,000)
3 rd Fiscal Year	(3,126)
4 th Fiscal Year	(4,325)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,067)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00158154%
Employer's proportionate share at MD 0.00028987%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,223)
Employer's proportionate share of system NOL/(A) at MD \$ (995)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (880)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,094)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (163)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 968
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 805

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 28
Changes of assumptions	\$ 20	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 237
Changes in proportionate share	\$ 1,716	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,736	\$ 292
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,444

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 969
2 nd Fiscal Year	604
3 rd Fiscal Year	(54)
4 th Fiscal Year	(75)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,444

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00377256%
Employer's proportionate share at MD 0.00138829%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,687)
Employer's proportionate share of system NOL/(A) at MD \$ (4,767)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,216)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,238)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (780)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 768
○ Differences 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)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 133
Changes of assumptions	\$ 94	\$ 71
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,133
Changes in proportionate share	\$ 2,928	\$ 894
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,022	\$ 2,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 433
2 nd Fiscal Year	974
3 rd Fiscal Year	(259)
4 th Fiscal Year	(358)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 791

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00144427%
Employer's proportionate share at MD 0.00005973%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,943)
Employer's proportionate share of system NOL/(A) at MD \$ (205)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (181)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (225)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (34)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,990
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,956

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6
Changes of assumptions	\$ 4	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 49
Changes in proportionate share	\$ 2,538	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,542	\$ 58
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,484

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)
1 st Fiscal Year	\$ 1,822
2 nd Fiscal Year	689
3 rd Fiscal Year	(11)
4 th Fiscal Year	(15)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,484

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00442008%
Employer's proportionate share at MD 0.00502505%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,006)
Employer's proportionate share of system NOL/(A) at MD \$ (17,256)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,260)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,961)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,822)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (450)
○ Differences 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	\$ 480
Changes of assumptions	\$ 340	\$ 257
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,101
Changes in proportionate share	\$ 88	\$ 754
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 428	\$ 5,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,164)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,799)
2 nd Fiscal Year	(1,133)
3 rd Fiscal Year	(936)
4 th Fiscal Year	(1,295)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,164)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00418328%
Employer's proportionate share at MD 0.00281775%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,524)
Employer's proportionate share of system NOL/(A) at MD \$ (9,676)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,557)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,632)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,583)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,631
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,048

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 269
Changes of assumptions	\$ 190	\$ 144
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,300
Changes in proportionate share	\$ 2,920	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,110	\$ 2,713
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)
1 st Fiscal Year	\$ 1,424
2 nd Fiscal Year	225
3 rd Fiscal Year	(525)
4 th Fiscal Year	(726)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00174728%
Employer's proportionate share at MD 0.00157322%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,560)
Employer's proportionate share of system NOL/(A) at MD \$ (5,402)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,778)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,936)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,222
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 338

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 150
Changes of assumptions	\$ 106	\$ 80
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,284
Changes in proportionate share	\$ 1,245	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,351	\$ 1,517
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (166)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 704
2 nd Fiscal Year	(172)
3 rd Fiscal Year	(293)
4 th Fiscal Year	(406)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (166)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00099534%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,028)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 728
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 728

	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	\$ 1,229	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,229	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,229

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)
1 st Fiscal Year	\$ 726
2 nd Fiscal Year	503
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,229

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00305821%
Employer's proportionate share at MD 0.00518466%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,231)
Employer's proportionate share of system NOL/(A) at MD \$ (17,804)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,745)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,563)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,912)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (689)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,601)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 495
Changes of assumptions	\$ 350	\$ 265
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,231
Changes in proportionate share	\$ 830	\$ 2,616
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,180	\$ 7,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,427)

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)
1 st Fiscal Year	\$ (2,197)
2 nd Fiscal Year	(1,927)
3 rd Fiscal Year	(966)
4 th Fiscal Year	(1,337)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,427)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00538099%
Employer's proportionate share at MD 0.00754752%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,964)
Employer's proportionate share of system NOL/(A) at MD \$ (25,918)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,921)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (28,479)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,239)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 474
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,765)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 721
Changes of assumptions	\$ 510	\$ 386
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,160
Changes in proportionate share	\$ 1,891	\$ 2,663
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,401	\$ 9,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,529)

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)
1 st Fiscal Year	\$ (1,840)
2 nd Fiscal Year	(2,336)
3 rd Fiscal Year	(1,406)
4 th Fiscal Year	(1,946)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,529)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00082364%
Employer's proportionate share at MD 0.00124217%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,678)
Employer's proportionate share of system NOL/(A) at MD \$ (4,266)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,772)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,687)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (698)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 579
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (119)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 119
Changes of assumptions	\$ 84	\$ 63
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,014
Changes in proportionate share	\$ 699	\$ 513
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 783	\$ 1,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ 41
2 nd Fiscal Year	(415)
3 rd Fiscal Year	(231)
4 th Fiscal Year	(320)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00868921%
Employer's proportionate share at MD 0.01029441%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,705)
Employer's proportionate share of system NOL/(A) at MD \$ (35,351)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (31,263)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,843)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,782)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (926)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,708)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 984
Changes of assumptions	\$ 696	\$ 526
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,401
Changes in proportionate share	\$ 276	\$ 1,974
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 972	\$ 11,885
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)
1 st Fiscal Year	\$ (3,836)
2 nd Fiscal Year	(2,506)
3 rd Fiscal Year	(1,918)
4 th Fiscal Year	(2,654)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00990973%
Employer's proportionate share at MD 0.02854601%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,192)
Employer's proportionate share of system NOL/(A) at MD \$ (98,027)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (86,691)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (107,711)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,032)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,260)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (19,292)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,727
Changes of assumptions	\$ 1,929	\$ 1,458
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,296
Changes in proportionate share	\$ 8,784	\$ 22,853
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,713	\$ 50,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (39,621)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,835)
2 nd Fiscal Year	(14,109)
3 rd Fiscal Year	(5,319)
4 th Fiscal Year	(7,359)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (39,621)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01785125%
Employer's proportionate share at MD 0.01775284%

Employer's proportionate share of system NOL/(A) at prior MD \$ (36,374)
Employer's proportionate share of system NOL/(A) at MD \$ (60,963)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (53,913)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,986)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,970)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,059
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,911)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,696
Changes of assumptions	\$ 1,200	\$ 907
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,488
Changes in proportionate share	\$ 5,177	\$ 64
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,377	\$ 17,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,778)

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)
1 st Fiscal Year	\$ (22)
2 nd Fiscal Year	(2,872)
3 rd Fiscal Year	(3,308)
4 th Fiscal Year	(4,577)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,778)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.08739437%
Employer's proportionate share at MD 0.08068048%

Employer's proportionate share of system NOL/(A) at prior MD \$ (178,075)
Employer's proportionate share of system NOL/(A) at MD \$ (277,057)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (245,016)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (304,428)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (45,312)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,329
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (37,983)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,708
Changes of assumptions	\$ 5,451	\$ 4,122
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,843
Changes in proportionate share	\$ 11,253	\$ 75
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16,704	\$ 77,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,044)

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)
1 st Fiscal Year	\$ (15,320)
2 nd Fiscal Year	(9,892)
3 rd Fiscal Year	(15,032)
4 th Fiscal Year	(20,799)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (61,044)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00051245%
Employer's proportionate share at MD 0.00012013%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,044)
Employer's proportionate share of system NOL/(A) at MD \$ (413)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (365)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (453)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (67)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,013
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,946

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11
Changes of assumptions	\$ 8	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 98
Changes in proportionate share	\$ 2,191	\$ 18
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,199	\$ 133
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)
1 st Fiscal Year	\$ 1,941
2 nd Fiscal Year	178
3 rd Fiscal Year	(22)
4 th Fiscal Year	(31)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00064202%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,308)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 684
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 684

	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	\$ 1,014	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,014	\$ 2
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,012

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)
1 st Fiscal Year	\$ 688
2 nd Fiscal Year	324
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,012

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00175089%
Employer's proportionate share at MD 0.00112339%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,568)
Employer's proportionate share of system NOL/(A) at MD \$ (3,858)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,412)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,239)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (631)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 935
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 304

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 107
Changes of assumptions	\$ 76	\$ 57
Net difference between projected and actual earnings on investments	\$ 0	\$ 917
Changes in proportionate share	\$ 1,148	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,224	\$ 1,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 510
2 nd Fiscal Year	131
3 rd Fiscal Year	(209)
4 th Fiscal Year	(290)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 143

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00620903%
Employer's proportionate share at MD 0.00567701%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,652)
Employer's proportionate share of system NOL/(A) at MD \$ (19,495)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,240)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,421)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,188)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 181
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,007)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 542
Changes of assumptions	\$ 384	\$ 290
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,633
Changes in proportionate share	\$ 653	\$ 61
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,037	\$ 5,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,489)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,303)
2 nd Fiscal Year	(666)
3 rd Fiscal Year	(1,058)
4 th Fiscal Year	(1,464)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,489)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00267705%
Employer's proportionate share at MD 0.00115241%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,455)
Employer's proportionate share of system NOL/(A) at MD \$ (3,957)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,500)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,348)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (647)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 136
○ Differences 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	\$ 110
Changes of assumptions	\$ 78	\$ 59
Net difference between projected and actual earnings on investments	\$ 0	\$ 940
Changes in proportionate share	\$ 1,869	\$ 867
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,947	\$ 1,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (97)
2 nd Fiscal Year	579
3 rd Fiscal Year	(215)
4 th Fiscal Year	(297)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (29)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00091877%
Employer's proportionate share at MD 0.00259672%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,872)
Employer's proportionate share of system NOL/(A) at MD \$ (8,917)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,886)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,798)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,458)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,159)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,617)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 248
Changes of assumptions	\$ 175	\$ 133
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,119
Changes in proportionate share	\$ 9	\$ 2,058
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 184	\$ 4,558
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,374)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,945)
2 nd Fiscal Year	(1,275)
3 rd Fiscal Year	(484)
4 th Fiscal Year	(669)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,374)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00044877%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (914)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 473
○ Differences 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	\$ 707	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 707	\$ 2
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 705

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 479
2 nd Fiscal Year	226
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 705

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00785882%
Employer's proportionate share at MD 0.00408726%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,013)
Employer's proportionate share of system NOL/(A) at MD \$ (14,036)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,412)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,422)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,296)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,373
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,077

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 390
Changes of assumptions	\$ 276	\$ 209
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,336
Changes in proportionate share	\$ 6,293	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,569	\$ 3,954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,615

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)
1 st Fiscal Year	\$ 3,199
2 nd Fiscal Year	1,231
3 rd Fiscal Year	(762)
4 th Fiscal Year	(1,054)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,615

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01157005%
Employer's proportionate share at MD 0.00925505%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,575)
Employer's proportionate share of system NOL/(A) at MD \$ (31,782)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,106)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,922)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,198)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (248)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,446)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 884
Changes of assumptions	\$ 625	\$ 473
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,553
Changes in proportionate share	\$ 2,839	\$ 1,691
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,464	\$ 10,601
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,137)

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)
1 st Fiscal Year	\$ (2,672)
2 nd Fiscal Year	(355)
3 rd Fiscal Year	(1,724)
4 th Fiscal Year	(2,386)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,137)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00375275%
Employer's proportionate share at MD 0.00544045%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,647)
Employer's proportionate share of system NOL/(A) at MD \$ (18,683)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,522)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,528)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,055)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 383
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,672)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 520
Changes of assumptions	\$ 368	\$ 278
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,440
Changes in proportionate share	\$ 1,294	\$ 2,070
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,662	\$ 7,308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,646)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,481)
2 nd Fiscal Year	(1,749)
3 rd Fiscal Year	(1,014)
4 th Fiscal Year	(1,403)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,646)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00395323%
Employer's proportionate share at MD 0.00304148%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,055)
Employer's proportionate share of system NOL/(A) at MD \$ (10,444)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,237)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,476)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,708)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 600
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,108)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 291
Changes of assumptions	\$ 206	\$ 155
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,482
Changes in proportionate share	\$ 1,130	\$ 150
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,336	\$ 3,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,742)

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)
1 st Fiscal Year	\$ (351)
2 nd Fiscal Year	(41)
3 rd Fiscal Year	(567)
4 th Fiscal Year	(784)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,742)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 458
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 458

	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	\$ 454	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 454	\$ 3
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 451

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 451
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 451

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00064296%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,310)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,252
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,252

	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	\$ 1,572	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,572	\$ 6
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,566

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,242
2 nd Fiscal Year	324
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,566

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00036009%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (734)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 758
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 758

	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	\$ 899	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 899	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 899

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 717
2 nd Fiscal Year	182
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 899

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00038823%
Employer's proportionate share at MD 0.00103599%

Employer's proportionate share of system NOL/(A) at prior MD \$ (791)
Employer's proportionate share of system NOL/(A) at MD \$ (3,558)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,146)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,909)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (582)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (333)
○ Differences 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	\$ 99
Changes of assumptions	\$ 70	\$ 53
Net difference between projected and actual earnings on investments	\$ 0	\$ 845
Changes in proportionate share	\$ 154	\$ 798
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 224	\$ 1,795
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,571)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (613)
2 nd Fiscal Year	(499)
3 rd Fiscal Year	(193)
4 th Fiscal Year	(267)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,571)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00146880%
Employer's proportionate share at MD 0.00153981%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,993)
Employer's proportionate share of system NOL/(A) at MD \$ (5,288)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,676)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,810)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (865)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (41)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (906)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 147
Changes of assumptions	\$ 104	\$ 79
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,257
Changes in proportionate share	\$ 3	\$ 96
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 107	\$ 1,579
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,472)

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)
1 st Fiscal Year	\$ (497)
2 nd Fiscal Year	(290)
3 rd Fiscal Year	(287)
4 th Fiscal Year	(397)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,472)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,049
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,049

	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	\$ 975	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 975	\$ 4
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 971

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 971
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 971

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00268224%
Employer's proportionate share at MD 0.00295813%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,465)
Employer's proportionate share of system NOL/(A) at MD \$ (10,158)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,983)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,162)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,661)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (50)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,711)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 283
Changes of assumptions	\$ 200	\$ 151
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,414
Changes in proportionate share	\$ 53	\$ 339
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 253	\$ 3,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,934)

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)
1 st Fiscal Year	\$ (993)
2 nd Fiscal Year	(627)
3 rd Fiscal Year	(551)
4 th Fiscal Year	(763)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,934)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00415230%
Employer's proportionate share at MD 0.00779623%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,461)
Employer's proportionate share of system NOL/(A) at MD \$ (26,772)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,676)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,417)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,379)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (677)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,056)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 745
Changes of assumptions	\$ 527	\$ 398
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,363
Changes in proportionate share	\$ 1,776	\$ 4,470
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,303	\$ 11,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,673)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,088)
2 nd Fiscal Year	(3,122)
3 rd Fiscal Year	(1,453)
4 th Fiscal Year	(2,010)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,673)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00128153%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,611)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 763
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 763

	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	\$ 1,571	\$ 92
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,571	\$ 92
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,479

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 832
2 nd Fiscal Year	647
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,479

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02020706%
Employer's proportionate share at MD 0.01533801%

Employer's proportionate share of system NOL/(A) at prior MD \$ (41,174)
Employer's proportionate share of system NOL/(A) at MD \$ (52,671)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (46,580)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (57,874)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,614)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,468
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,146)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,465
Changes of assumptions	\$ 1,036	\$ 784
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,517
Changes in proportionate share	\$ 7,019	\$ 22
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,055	\$ 14,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,733)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 146
2 nd Fiscal Year	(67)
3 rd Fiscal Year	(2,858)
4 th Fiscal Year	(3,954)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,733)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00309028%
Employer's proportionate share at MD 0.00239121%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,297)
Employer's proportionate share of system NOL/(A) at MD \$ (8,211)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,262)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,023)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,343)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,593
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 250

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 228
Changes of assumptions	\$ 162	\$ 122
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,951
Changes in proportionate share	\$ 1,812	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,974	\$ 2,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (327)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 774
2 nd Fiscal Year	(41)
3 rd Fiscal Year	(446)
4 th Fiscal Year	(616)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (327)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00030301%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (617)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 354
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 354

	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	\$ 497	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 497	\$ 0
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)
1 st Fiscal Year	\$ 345
2 nd Fiscal Year	152
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00271526%
Employer's proportionate share at MD 0.00746991%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,533)
Employer's proportionate share of system NOL/(A) at MD \$ (25,652)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,685)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (28,186)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,195)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,347)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,542)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 714
Changes of assumptions	\$ 505	\$ 382
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,096
Changes in proportionate share	\$ 1,049	\$ 5,838
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,554	\$ 13,030
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,476)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,529)
2 nd Fiscal Year	(3,630)
3 rd Fiscal Year	(1,392)
4 th Fiscal Year	(1,926)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,476)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03021349%
Employer's proportionate share at MD 0.02436595%

Employer's proportionate share of system NOL/(A) at prior MD \$ (61,563)
Employer's proportionate share of system NOL/(A) at MD \$ (83,673)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (73,996)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (91,939)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,685)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,275
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (10,410)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,328
Changes of assumptions	\$ 1,646	\$ 1,245
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,885
Changes in proportionate share	\$ 7,171	\$ 547
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,817	\$ 24,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,188)

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)
1 st Fiscal Year	\$ (3,308)
2 nd Fiscal Year	(1,058)
3 rd Fiscal Year	(4,540)
4 th Fiscal Year	(6,281)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,188)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00138483%
Employer's proportionate share at MD 0.00356319%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,822)
Employer's proportionate share of system NOL/(A) at MD \$ (12,236)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,821)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,445)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,001)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,501
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (500)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 340
Changes of assumptions	\$ 241	\$ 182
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,908
Changes in proportionate share	\$ 2,810	\$ 2,677
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,051	\$ 6,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,056)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 213
2 nd Fiscal Year	(1,688)
3 rd Fiscal Year	(664)
4 th Fiscal Year	(919)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,056)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00050569%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,030)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 572
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 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	\$ 811	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 811	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 556
2 nd Fiscal Year	255
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 811

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00020017%
Employer's proportionate share at MD 0.00068942%

Employer's proportionate share of system NOL/(A) at prior MD \$ (408)
Employer's proportionate share of system NOL/(A) at MD \$ (2,367)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,094)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,601)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (387)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (74)
○ Differences 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	\$ 66
Changes of assumptions	\$ 47	\$ 35
Net difference between projected and actual earnings on investments	\$ 0	\$ 563
Changes in proportionate share	\$ 238	\$ 600
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 285	\$ 1,264
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (979)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (312)
2 nd Fiscal Year	(360)
3 rd Fiscal Year	(128)
4 th Fiscal Year	(178)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (979)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00273963%
Employer's proportionate share at MD 0.00084398%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,582)
Employer's proportionate share of system NOL/(A) at MD \$ (2,898)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,563)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,185)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,627
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,153

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 81
Changes of assumptions	\$ 57	\$ 43
Net difference between projected and actual earnings on investments	\$ 0	\$ 689
Changes in proportionate share	\$ 3,407	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,464	\$ 813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,651

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,208
2 nd Fiscal Year	818
3 rd Fiscal Year	(157)
4 th Fiscal Year	(218)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,651

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00113796%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,319)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,304
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,304

	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	\$ 1,825	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,825	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,825

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,250
2 nd Fiscal Year	575
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,825

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01862363%
Employer's proportionate share at MD 0.02774219%

Employer's proportionate share of system NOL/(A) at prior MD \$ (37,948)
Employer's proportionate share of system NOL/(A) at MD \$ (95,267)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (84,250)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (104,678)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,581)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,690)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (17,271)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,650
Changes of assumptions	\$ 1,874	\$ 1,417
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,640
Changes in proportionate share	\$ 3,997	\$ 11,182
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,871	\$ 37,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,018)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,526)
2 nd Fiscal Year	(9,172)
3 rd Fiscal Year	(5,169)
4 th Fiscal Year	(7,152)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (32,018)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00132602%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,702)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 919
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 919

	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	\$ 1,766	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,766	\$ 19
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,747

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)
1 st Fiscal Year	\$ 1,077
2 nd Fiscal Year	670
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,747

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01598274%
Employer's proportionate share at MD 0.00581368%

Employer's proportionate share of system NOL/(A) at prior MD \$ (32,566)
Employer's proportionate share of system NOL/(A) at MD \$ (19,964)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,655)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,936)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,265)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,117
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 5,852

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 555
Changes of assumptions	\$ 393	\$ 297
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,745
Changes in proportionate share	\$ 14,087	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,480	\$ 5,599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,881

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,286
2 nd Fiscal Year	4,177
3 rd Fiscal Year	(1,083)
4 th Fiscal Year	(1,499)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,881

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02311762%
Employer's proportionate share at MD 0.02102751%

Employer's proportionate share of system NOL/(A) at prior MD \$ (47,105)
Employer's proportionate share of system NOL/(A) at MD \$ (72,209)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (63,858)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (79,342)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,810)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,976
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (8,834)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,009
Changes of assumptions	\$ 1,421	\$ 1,074
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,161
Changes in proportionate share	\$ 3,896	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,317	\$ 20,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,927)

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)
1 st Fiscal Year	\$ (3,182)
2 nd Fiscal Year	(2,406)
3 rd Fiscal Year	(3,918)
4 th Fiscal Year	(5,421)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,927)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.19551218%
Employer's proportionate share at MD 0.33703340%

Employer's proportionate share of system NOL/(A) at prior MD \$ (398,376)
Employer's proportionate share of system NOL/(A) at MD \$ (1,157,375)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,023,528)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,271,712)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (189,286)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (49,212)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (238,498)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 32,200
Changes of assumptions	\$ 22,773	\$ 17,217
Net difference between projected and actual earnings on investments	\$ 0	\$ 275,054
Changes in proportionate share	\$ 49,739	\$ 173,802
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 72,512	\$ 498,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (425,761)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (149,140)
2 nd Fiscal Year	(126,940)
3 rd Fiscal Year	(62,795)
4 th Fiscal Year	(86,886)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (425,761)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03962524%
Employer's proportionate share at MD 0.05218947%

Employer's proportionate share of system NOL/(A) at prior MD \$ (80,740)
Employer's proportionate share of system NOL/(A) at MD \$ (179,219)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (158,493)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (196,924)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (29,311)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,661
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (23,650)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,986
Changes of assumptions	\$ 3,526	\$ 2,666
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,592
Changes in proportionate share	\$ 14,017	\$ 15,488
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17,543	\$ 65,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (48,189)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,076)
2 nd Fiscal Year	(14,935)
3 rd Fiscal Year	(9,724)
4 th Fiscal Year	(13,454)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (48,189)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00544829%
Employer's proportionate share at MD 0.00567465%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,101)
Employer's proportionate share of system NOL/(A) at MD \$ (19,487)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,233)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,412)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,187)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,180
○ Differences 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)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 542
Changes of assumptions	\$ 383	\$ 290
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,631
Changes in proportionate share	\$ 3,131	\$ 288
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,514	\$ 5,751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,237)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,332
2 nd Fiscal Year	(1,048)
3 rd Fiscal Year	(1,057)
4 th Fiscal Year	(1,463)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,237)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00442920%
Employer's proportionate share at MD 0.00215195%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,025)
Employer's proportionate share of system NOL/(A) at MD \$ (7,390)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,535)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,120)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,209)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,422
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,213

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 206
Changes of assumptions	\$ 145	\$ 110
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,756
Changes in proportionate share	\$ 3,553	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,698	\$ 2,076
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,622

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)
1 st Fiscal Year	\$ 1,784
2 nd Fiscal Year	795
3 rd Fiscal Year	(401)
4 th Fiscal Year	(555)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,622

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00432542%
Employer's proportionate share at MD 0.00514619%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,813)
Employer's proportionate share of system NOL/(A) at MD \$ (17,672)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,628)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,418)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,890)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 952
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,938)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 492
Changes of assumptions	\$ 348	\$ 263
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,200
Changes in proportionate share	\$ 1,337	\$ 1,006
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,685	\$ 5,961
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,276)

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)
1 st Fiscal Year	\$ (729)
2 nd Fiscal Year	(1,261)
3 rd Fiscal Year	(959)
4 th Fiscal Year	(1,327)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,276)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00497027%
Employer's proportionate share at MD 0.00071473%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,127)
Employer's proportionate share of system NOL/(A) at MD \$ (2,454)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,171)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,697)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (401)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,847
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,446

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 68
Changes of assumptions	\$ 48	\$ 37
Net difference between projected and actual earnings on investments	\$ 0	\$ 583
Changes in proportionate share	\$ 5,220	\$ 1,117
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,268	\$ 1,805
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,463

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)
1 st Fiscal Year	\$ 1,750
2 nd Fiscal Year	2,030
3 rd Fiscal Year	(133)
4 th Fiscal Year	(184)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,463

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00169696%
Employer's proportionate share at MD 0.00154352%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,458)
Employer's proportionate share of system NOL/(A) at MD \$ (5,300)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,687)
▪ 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) \$ (867)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 346
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (521)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 147
Changes of assumptions	\$ 104	\$ 79
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,260
Changes in proportionate share	\$ 445	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 549	\$ 1,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (943)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (80)
2 nd Fiscal Year	(177)
3 rd Fiscal Year	(288)
4 th Fiscal Year	(398)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (943)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00659978%
Employer's proportionate share at MD 0.00755832%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,448)
Employer's proportionate share of system NOL/(A) at MD \$ (25,955)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,954)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (28,519)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,245)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 861
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,384)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 722
Changes of assumptions	\$ 511	\$ 386
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,168
Changes in proportionate share	\$ 1,484	\$ 1,186
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,995	\$ 8,462
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,467)

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)
1 st Fiscal Year	\$ (1,382)
2 nd Fiscal Year	(1,729)
3 rd Fiscal Year	(1,408)
4 th Fiscal Year	(1,949)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,467)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00213645%
Employer's proportionate share at MD 0.00172811%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,353)
Employer's proportionate share of system NOL/(A) at MD \$ (5,934)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,248)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,521)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (971)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 582
○ Differences 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	\$ 165
Changes of assumptions	\$ 117	\$ 88
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,410
Changes in proportionate share	\$ 826	\$ 7
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 943	\$ 1,670
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)
1 st Fiscal Year	\$ 118
2 nd Fiscal Year	(78)
3 rd Fiscal Year	(322)
4 th Fiscal Year	(445)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00116076%
Employer's proportionate share at MD 0.00466093%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,365)
Employer's proportionate share of system NOL/(A) at MD \$ (16,006)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,155)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,587)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,618)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,154)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,772)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 445
Changes of assumptions	\$ 315	\$ 238
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,804
Changes in proportionate share	\$ 1,341	\$ 4,304
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,656	\$ 8,791
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)
1 st Fiscal Year	\$ (2,531)
2 nd Fiscal Year	(2,534)
3 rd Fiscal Year	(868)
4 th Fiscal Year	(1,202)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02390037%
Employer's proportionate share at MD 0.06381987%

Employer's proportionate share of system NOL/(A) at prior MD \$ (48,699)
Employer's proportionate share of system NOL/(A) at MD \$ (219,158)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (193,813)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (240,808)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (35,843)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 14,443
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (21,400)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,097
Changes of assumptions	\$ 4,312	\$ 3,260
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,083
Changes in proportionate share	\$ 39,387	\$ 48,998
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 43,699	\$ 110,438
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (66,739)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,734)
2 nd Fiscal Year	(30,663)
3 rd Fiscal Year	(11,891)
4 th Fiscal Year	(16,452)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (66,739)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02026147%
Employer's proportionate share at MD 0.02755119%

Employer's proportionate share of system NOL/(A) at prior MD \$ (41,285)
Employer's proportionate share of system NOL/(A) at MD \$ (94,611)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (83,670)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (103,958)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,473)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,201)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (16,674)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,632
Changes of assumptions	\$ 1,862	\$ 1,407
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,485
Changes in proportionate share	\$ 3,953	\$ 8,971
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,815	\$ 35,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,680)

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)
1 st Fiscal Year	\$ (9,229)
2 nd Fiscal Year	(8,215)
3 rd Fiscal Year	(5,133)
4 th Fiscal Year	(7,103)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (29,680)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01608306%
Employer's proportionate share at MD 0.02066542%

Employer's proportionate share of system NOL/(A) at prior MD \$ (32,771)
Employer's proportionate share of system NOL/(A) at MD \$ (70,965)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (62,758)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (77,976)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,606)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,101
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (7,505)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,974
Changes of assumptions	\$ 1,396	\$ 1,056
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,865
Changes in proportionate share	\$ 6,589	\$ 5,619
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,985	\$ 25,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,529)

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)
1 st Fiscal Year	\$ (2,635)
2 nd Fiscal Year	(5,716)
3 rd Fiscal Year	(3,850)
4 th Fiscal Year	(5,327)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,529)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04653085%
Employer's proportionate share at MD 0.04463081%

Employer's proportionate share of system NOL/(A) at prior MD \$ (94,811)
Employer's proportionate share of system NOL/(A) at MD \$ (153,262)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (135,538)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (168,403)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (25,066)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,052)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (27,118)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,264
Changes of assumptions	\$ 3,016	\$ 2,280
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,423
Changes in proportionate share	\$ 2,330	\$ 2,836
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,346	\$ 45,803
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (40,457)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,249)
2 nd Fiscal Year	(6,388)
3 rd Fiscal Year	(8,316)
4 th Fiscal Year	(11,506)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (40,457)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,292
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,292

	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	\$ 1,127	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,127	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,127

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)
1 st Fiscal Year	\$ 1,127
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,127

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00295333%
Employer's proportionate share at MD 0.00202169%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,018)
Employer's proportionate share of system NOL/(A) at MD \$ (6,942)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,140)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,628)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,135)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,309
○ Differences 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	\$ 193
Changes of assumptions	\$ 137	\$ 103
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,650
Changes in proportionate share	\$ 2,607	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,744	\$ 1,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 798

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,558
2 nd Fiscal Year	137
3 rd Fiscal Year	(377)
4 th Fiscal Year	(521)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 798

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03449269%
Employer's proportionate share at MD 0.05494952%

Employer's proportionate share of system NOL/(A) at prior MD \$ (70,282)
Employer's proportionate share of system NOL/(A) at MD \$ (188,697)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (166,875)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (207,338)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (30,861)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,339)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (32,200)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,250
Changes of assumptions	\$ 3,713	\$ 2,807
Net difference between projected and actual earnings on investments	\$ 0	\$ 44,844
Changes in proportionate share	\$ 12,677	\$ 25,160
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16,390	\$ 78,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,671)

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)
1 st Fiscal Year	\$ (17,893)
2 nd Fiscal Year	(19,375)
3 rd Fiscal Year	(10,238)
4 th Fiscal Year	(14,166)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (61,671)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01889409%
Employer's proportionate share at MD 0.02846705%

Employer's proportionate share of system NOL/(A) at prior MD \$ (38,499)
Employer's proportionate share of system NOL/(A) at MD \$ (97,756)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (86,451)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (107,413)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,988)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,195
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (11,793)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,720
Changes of assumptions	\$ 1,923	\$ 1,454
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,232
Changes in proportionate share	\$ 9,989	\$ 11,739
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,912	\$ 39,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,233)

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)
1 st Fiscal Year	\$ (5,070)
2 nd Fiscal Year	(9,520)
3 rd Fiscal Year	(5,304)
4 th Fiscal Year	(7,339)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (27,233)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00854235%
Employer's proportionate share at MD 0.00921084%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,406)
Employer's proportionate share of system NOL/(A) at MD \$ (31,630)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,972)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,755)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,173)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (519)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,692)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 880
Changes of assumptions	\$ 622	\$ 471
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,517
Changes in proportionate share	\$ 19	\$ 1,031
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 641	\$ 9,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,258)

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)
1 st Fiscal Year	\$ (3,313)
2 nd Fiscal Year	(1,853)
3 rd Fiscal Year	(1,716)
4 th Fiscal Year	(2,375)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,258)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05605109%
Employer's proportionate share at MD 0.04571168%

Employer's proportionate share of system NOL/(A) at prior MD \$ (114,210)
Employer's proportionate share of system NOL/(A) at MD \$ (156,974)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (138,821)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (172,482)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (25,673)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 14,625
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,048)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,367
Changes of assumptions	\$ 3,089	\$ 2,335
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,305
Changes in proportionate share	\$ 20,159	\$ 120
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 23,248	\$ 44,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,879)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,725
2 nd Fiscal Year	(2,304)
3 rd Fiscal Year	(8,517)
4 th Fiscal Year	(11,784)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,879)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00022517%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (459)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 527
○ Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 899	\$ 32
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 899	\$ 32
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 867

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 754
2 nd Fiscal Year	113
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 867

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00249402%
Employer's proportionate share at MD 0.00326555%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,082)
Employer's proportionate share of system NOL/(A) at MD \$ (11,214)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,917)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,322)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,834)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 504
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,330)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 312
Changes of assumptions	\$ 221	\$ 167
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,665
Changes in proportionate share	\$ 1,077	\$ 961
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,298	\$ 4,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,807)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (430)
2 nd Fiscal Year	(927)
3 rd Fiscal Year	(608)
4 th Fiscal Year	(842)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,807)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00044075%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (898)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 442
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 442

	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	\$ 705	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 705	\$ 5
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 700

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 478
2 nd Fiscal Year	222
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 700

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00097192%
Employer's proportionate share at MD 0.00151382%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,980)
Employer's proportionate share of system NOL/(A) at MD \$ (5,198)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,597)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,712)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (850)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (182)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,032)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 145
Changes of assumptions	\$ 102	\$ 77
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,235
Changes in proportionate share	\$ 229	\$ 670
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 331	\$ 2,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,796)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (602)
2 nd Fiscal Year	(522)
3 rd Fiscal Year	(282)
4 th Fiscal Year	(390)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,796)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05046883%
Employer's proportionate share at MD 0.07087099%

Employer's proportionate share of system NOL/(A) at prior MD \$ (102,835)
Employer's proportionate share of system NOL/(A) at MD \$ (243,371)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (215,226)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (267,414)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (39,803)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,166
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (37,637)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,771
Changes of assumptions	\$ 4,789	\$ 3,620
Net difference between projected and actual earnings on investments	\$ 0	\$ 57,838
Changes in proportionate share	\$ 15,013	\$ 25,018
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19,802	\$ 93,247
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (73,445)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,003)
2 nd Fiscal Year	(21,969)
3 rd Fiscal Year	(13,205)
4 th Fiscal Year	(18,270)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (73,445)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02979869%
Employer's proportionate share at MD 0.02789945%

Employer's proportionate share of system NOL/(A) at prior MD \$ (60,718)
Employer's proportionate share of system NOL/(A) at MD \$ (95,807)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (84,727)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (105,272)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,669)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,070
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (12,599)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,666
Changes of assumptions	\$ 1,885	\$ 1,425
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,769
Changes in proportionate share	\$ 3,597	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,482	\$ 26,860
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,378)

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)
1 st Fiscal Year	\$ (5,353)
2 nd Fiscal Year	(3,634)
3 rd Fiscal Year	(5,198)
4 th Fiscal Year	(7,192)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,378)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00055790%
Employer's proportionate share at MD 0.00115950%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,137)
Employer's proportionate share of system NOL/(A) at MD \$ (3,982)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,521)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,375)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (651)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (514)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,165)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 111
Changes of assumptions	\$ 78	\$ 59
Net difference between projected and actual earnings on investments	\$ 0	\$ 946
Changes in proportionate share	\$ 0	\$ 808
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 78	\$ 1,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,846)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (836)
2 nd Fiscal Year	(495)
3 rd Fiscal Year	(216)
4 th Fiscal Year	(299)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,846)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00010755%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (219)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 74
○ Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 132	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 132	\$ 2
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)
1 st Fiscal Year	\$ 75
2 nd Fiscal Year	55
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00135842%
Employer's proportionate share at MD 0.00119830%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,768)
Employer's proportionate share of system NOL/(A) at MD \$ (4,115)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,639)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,521)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (673)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 337
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (336)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 114
Changes of assumptions	\$ 81	\$ 61
Net difference between projected and actual earnings on investments	\$ 0	\$ 978
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)	\$ 405	\$ 1,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (748)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (100)
2 nd Fiscal Year	(116)
3 rd Fiscal Year	(223)
4 th Fiscal Year	(309)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (748)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00028272%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (576)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 363
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 363

	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	\$ 443	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 443	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 301
2 nd Fiscal Year	142
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 443

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01628748%
Employer's proportionate share at MD 0.00959621%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,187)
Employer's proportionate share of system NOL/(A) at MD \$ (32,953)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,142)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,209)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,389)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 419
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,970)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 917
Changes of assumptions	\$ 648	\$ 490
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,831
Changes in proportionate share	\$ 8,368	\$ 5,324
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,016	\$ 14,562
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)
1 st Fiscal Year	\$ (3,084)
2 nd Fiscal Year	1,799
3 rd Fiscal Year	(1,788)
4 th Fiscal Year	(2,474)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00227828%
Employer's proportionate share at MD 0.00280189%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,642)
Employer's proportionate share of system NOL/(A) at MD \$ (9,622)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,509)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,572)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,574)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (576)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,150)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 268
Changes of assumptions	\$ 189	\$ 143
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,287
Changes in proportionate share	\$ 7	\$ 889
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 196	\$ 3,587
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,391)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,421)
2 nd Fiscal Year	(725)
3 rd Fiscal Year	(522)
4 th Fiscal Year	(722)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,391)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00929947%
Employer's proportionate share at MD 0.00517555%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,949)
Employer's proportionate share of system NOL/(A) at MD \$ (17,773)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,717)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,529)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,907)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,857
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,950

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 494
Changes of assumptions	\$ 350	\$ 264
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,224
Changes in proportionate share	\$ 7,797	\$ 17
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,147	\$ 4,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,148

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)
1 st Fiscal Year	\$ 4,215
2 nd Fiscal Year	1,231
3 rd Fiscal Year	(964)
4 th Fiscal Year	(1,334)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,148

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01606624%
Employer's proportionate share at MD 0.00964076%

Employer's proportionate share of system NOL/(A) at prior MD \$ (32,737)
Employer's proportionate share of system NOL/(A) at MD \$ (33,106)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,278)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,377)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,414)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,573
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 159

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 921
Changes of assumptions	\$ 651	\$ 493
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,868
Changes in proportionate share	\$ 8,878	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,529	\$ 9,298
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 2,856
2 nd Fiscal Year	1,658
3 rd Fiscal Year	(1,796)
4 th Fiscal Year	(2,485)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 231

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00034122%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (695)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 422
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 422

	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	\$ 574	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 574	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 574

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 402
2 nd Fiscal Year	172
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 574

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00136392%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,779)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,806
○ Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 3,212	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,212	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,212

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,524
2 nd Fiscal Year	688
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,212

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.57850632%
Employer's proportionate share at MD 0.51701986%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,178,766)
Employer's proportionate share of system NOL/(A) at MD \$ (1,775,449)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,570,124)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,950,846)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (290,371)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 101,688
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (188,683)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 49,396
Changes of assumptions	\$ 34,934	\$ 26,412
Net difference between projected and actual earnings on investments	\$ 0	\$ 421,941
Changes in proportionate share	\$ 128,539	\$ 187
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 163,473	\$ 497,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (334,463)

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)
1 st Fiscal Year	\$ (50,785)
2 nd Fiscal Year	(54,063)
3 rd Fiscal Year	(96,330)
4 th Fiscal Year	(133,285)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (334,463)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00567755%
Employer's proportionate share at MD 0.00424215%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,569)
Employer's proportionate share of system NOL/(A) at MD \$ (14,568)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,883)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,007)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,382)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,365
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 4,983

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 405
Changes of assumptions	\$ 287	\$ 217
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,462
Changes in proportionate share	\$ 7,151	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,438	\$ 4,084
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,354

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,212
2 nd Fiscal Year	26
3 rd Fiscal Year	(790)
4 th Fiscal Year	(1,094)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,354

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03132504%
Employer's proportionate share at MD 0.03690984%

Employer's proportionate share of system NOL/(A) at prior MD \$ (63,828)
Employer's proportionate share of system NOL/(A) at MD \$ (126,749)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (112,091)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (139,270)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (20,729)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,091
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (15,638)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,526
Changes of assumptions	\$ 2,494	\$ 1,886
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,122
Changes in proportionate share	\$ 8,905	\$ 6,925
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,399	\$ 42,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,060)

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)
1 st Fiscal Year	\$ (5,772)
2 nd Fiscal Year	(8,896)
3 rd Fiscal Year	(6,877)
4 th Fiscal Year	(9,515)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (31,060)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02449836%
Employer's proportionate share at MD 0.03551682%

Employer's proportionate share of system NOL/(A) at prior MD \$ (49,918)
Employer's proportionate share of system NOL/(A) at MD \$ (121,965)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (107,860)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (134,014)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (19,947)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,471)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (28,418)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,393
Changes of assumptions	\$ 2,400	\$ 1,814
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,985
Changes in proportionate share	\$ 58	\$ 14,478
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,458	\$ 48,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,212)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,030)
2 nd Fiscal Year	(11,410)
3 rd Fiscal Year	(6,617)
4 th Fiscal Year	(9,156)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (46,212)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.08330245%
Employer's proportionate share at MD 0.11964643%

Employer's proportionate share of system NOL/(A) at prior MD \$ (169,737)
Employer's proportionate share of system NOL/(A) at MD \$ (410,867)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (363,351)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (451,456)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (67,196)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,900
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (61,296)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,431
Changes of assumptions	\$ 8,084	\$ 6,112
Net difference between projected and actual earnings on investments	\$ 0	\$ 97,644
Changes in proportionate share	\$ 30,875	\$ 44,793
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 38,959	\$ 159,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (121,021)

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)
1 st Fiscal Year	\$ (29,837)
2 nd Fiscal Year	(38,047)
3 rd Fiscal Year	(22,292)
4 th Fiscal Year	(30,844)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (121,021)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01713848%
Employer's proportionate share at MD 0.00431875%

Employer's proportionate share of system NOL/(A) at prior MD \$ (34,921)
Employer's proportionate share of system NOL/(A) at MD \$ (14,831)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,116)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,296)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,426)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,459
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 7,033

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 413
Changes of assumptions	\$ 292	\$ 221
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,525
Changes in proportionate share	\$ 15,923	\$ 127
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16,215	\$ 4,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,929

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)
1 st Fiscal Year	\$ 8,085
2 nd Fiscal Year	5,763
3 rd Fiscal Year	(805)
4 th Fiscal Year	(1,113)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 11,929

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04884404%
Employer's proportionate share at MD 0.06498476%

Employer's proportionate share of system NOL/(A) at prior MD \$ (99,525)
Employer's proportionate share of system NOL/(A) at MD \$ (223,158)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (197,351)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (245,204)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (36,497)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18,358
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (18,139)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,209
Changes of assumptions	\$ 4,391	\$ 3,320
Net difference between projected and actual earnings on investments	\$ 0	\$ 53,034
Changes in proportionate share	\$ 27,051	\$ 19,796
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 31,442	\$ 82,359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (50,917)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,210)
2 nd Fiscal Year	(18,847)
3 rd Fiscal Year	(12,108)
4 th Fiscal Year	(16,753)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (50,917)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00528209%
Employer's proportionate share at MD 0.01170025%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,763)
Employer's proportionate share of system NOL/(A) at MD \$ (40,179)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (35,532)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (44,148)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,571)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,142
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 3,571

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,118
Changes of assumptions	\$ 791	\$ 598
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,549
Changes in proportionate share	\$ 12,852	\$ 7,870
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,643	\$ 19,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,492)

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)
1 st Fiscal Year	\$ 4,871
2 nd Fiscal Year	(5,166)
3 rd Fiscal Year	(2,180)
4 th Fiscal Year	(3,016)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,492)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01607001%
Employer's proportionate share at MD 0.01923292%

Employer's proportionate share of system NOL/(A) at prior MD \$ (32,744)
Employer's proportionate share of system NOL/(A) at MD \$ (66,046)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (58,408)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (72,571)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,802)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,086)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (13,888)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,838
Changes of assumptions	\$ 1,300	\$ 983
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,696
Changes in proportionate share	\$ 21	\$ 4,808
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,321	\$ 23,325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,004)

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)
1 st Fiscal Year	\$ (8,699)
2 nd Fiscal Year	(4,763)
3 rd Fiscal Year	(3,583)
4 th Fiscal Year	(4,958)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (22,004)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03794431%
Employer's proportionate share at MD 0.04576163%

Employer's proportionate share of system NOL/(A) at prior MD \$ (77,315)
Employer's proportionate share of system NOL/(A) at MD \$ (157,146)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (138,972)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (172,670)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (25,701)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,412)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (29,113)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,372
Changes of assumptions	\$ 3,092	\$ 2,338
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,346
Changes in proportionate share	\$ 1,911	\$ 9,586
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,003	\$ 53,642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (48,639)

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)
1 st Fiscal Year	\$ (16,835)
2 nd Fiscal Year	(11,480)
3 rd Fiscal Year	(8,526)
4 th Fiscal Year	(11,797)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (48,639)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00254308%
Employer's proportionate share at MD 0.00395632%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,182)
Employer's proportionate share of system NOL/(A) at MD \$ (13,586)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,015)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,928)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,222)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (988)
○ Differences 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	\$ 378
Changes of assumptions	\$ 267	\$ 202
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,229
Changes in proportionate share	\$ 5	\$ 1,751
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 272	\$ 5,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,288)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,166)
2 nd Fiscal Year	(1,364)
3 rd Fiscal Year	(737)
4 th Fiscal Year	(1,020)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,288)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03070377%
Employer's proportionate share at MD 0.02457315%

Employer's proportionate share of system NOL/(A) at prior MD \$ (62,562)
Employer's proportionate share of system NOL/(A) at MD \$ (84,384)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (74,626)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (92,721)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,801)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,638
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (9,163)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,348
Changes of assumptions	\$ 1,660	\$ 1,255
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,054
Changes in proportionate share	\$ 9,646	\$ 223
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,306	\$ 23,880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,574)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (711)
2 nd Fiscal Year	(949)
3 rd Fiscal Year	(4,578)
4 th Fiscal Year	(6,335)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,574)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00351295%
Employer's proportionate share at MD 0.00569287%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,158)
Employer's proportionate share of system NOL/(A) at MD \$ (19,549)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,289)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,481)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,197)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,616
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 419

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 544
Changes of assumptions	\$ 385	\$ 291
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,646
Changes in proportionate share	\$ 4,778	\$ 2,686
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,163	\$ 8,167
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)
1 st Fiscal Year	\$ 1,561
2 nd Fiscal Year	(2,037)
3 rd Fiscal Year	(1,061)
4 th Fiscal Year	(1,468)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00033917%
Employer's proportionate share at MD 0.00021428%

Employer's proportionate share of system NOL/(A) at prior MD \$ (691)
Employer's proportionate share of system NOL/(A) at MD \$ (736)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (651)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (809)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (120)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 141
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 20
Changes of assumptions	\$ 14	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 175
Changes in proportionate share	\$ 213	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 227	\$ 207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 89
2 nd Fiscal Year	27
3 rd Fiscal Year	(40)
4 th Fiscal Year	(55)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 20

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00137115%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,794)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,554
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,554

	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	\$ 2,153	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,153	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,153

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,460
2 nd Fiscal Year	693
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,153

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00236634%
Employer's proportionate share at MD 0.00097221%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,822)
Employer's proportionate share of system NOL/(A) at MD \$ (3,339)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,952)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,668)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (546)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,777
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,231

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 93
Changes of assumptions	\$ 66	\$ 50
Net difference between projected and actual earnings on investments	\$ 0	\$ 793
Changes in proportionate share	\$ 2,501	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,567	\$ 946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,621

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,509
2 nd Fiscal Year	544
3 rd Fiscal Year	(181)
4 th Fiscal Year	(251)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,621

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00184555%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,760)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,319
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,319

	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	\$ 2,263	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,263	\$ 4
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,259

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,327
2 nd Fiscal Year	932
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,259

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00542439%
Employer's proportionate share at MD 0.00357028%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,053)
Employer's proportionate share of system NOL/(A) at MD \$ (12,260)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,842)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,472)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,005)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,407
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (598)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 341
Changes of assumptions	\$ 241	\$ 182
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,914
Changes in proportionate share	\$ 2,455	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,696	\$ 3,450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (754)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 482
2 nd Fiscal Year	349
3 rd Fiscal Year	(665)
4 th Fiscal Year	(920)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (754)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04410853%
Employer's proportionate share at MD 0.03048874%

Employer's proportionate share of system NOL/(A) at prior MD \$ (89,876)
Employer's proportionate share of system NOL/(A) at MD \$ (104,699)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (92,590)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (115,042)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,123)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 20,420
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 3,297

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,913
Changes of assumptions	\$ 2,060	\$ 1,558
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,882
Changes in proportionate share	\$ 26,931	\$ 80
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28,991	\$ 29,433
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ 11,240
2 nd Fiscal Year	1,859
3 rd Fiscal Year	(5,681)
4 th Fiscal Year	(7,860)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (442)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01115352%
Employer's proportionate share at MD 0.01404185%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,726)
Employer's proportionate share of system NOL/(A) at MD \$ (48,220)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (42,643)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (52,983)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,886)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,507)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (10,393)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,342
Changes of assumptions	\$ 949	\$ 717
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,460
Changes in proportionate share	\$ 0	\$ 3,891
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 949	\$ 17,410
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,461)

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)
1 st Fiscal Year	\$ (6,454)
2 nd Fiscal Year	(3,771)
3 rd Fiscal Year	(2,616)
4 th Fiscal Year	(3,620)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (16,461)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00148028%
Employer's proportionate share at MD 0.00162586%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,016)
Employer's proportionate share of system NOL/(A) at MD \$ (5,583)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,938)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,135)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (913)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 179
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (734)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 155
Changes of assumptions	\$ 110	\$ 83
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,327
Changes in proportionate share	\$ 220	\$ 179
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 330	\$ 1,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,414)

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)
1 st Fiscal Year	\$ (351)
2 nd Fiscal Year	(342)
3 rd Fiscal Year	(303)
4 th Fiscal Year	(419)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,414)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00681174%
Employer's proportionate share at MD 0.01621675%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,880)
Employer's proportionate share of system NOL/(A) at MD \$ (55,688)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (49,248)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (61,190)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,108)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,399)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (12,507)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,549
Changes of assumptions	\$ 1,096	\$ 828
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,235
Changes in proportionate share	\$ 3,327	\$ 11,561
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,423	\$ 27,173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,750)

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)
1 st Fiscal Year	\$ (8,130)
2 nd Fiscal Year	(7,419)
3 rd Fiscal Year	(3,021)
4 th Fiscal Year	(4,181)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (22,750)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00748584%
Employer's proportionate share at MD 0.00848025%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,253)
Employer's proportionate share of system NOL/(A) at MD \$ (29,121)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,753)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (31,998)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,763)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (699)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,462)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 810
Changes of assumptions	\$ 573	\$ 433
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,921
Changes in proportionate share	\$ 8	\$ 1,272
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 581	\$ 9,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,855)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,191)
2 nd Fiscal Year	(1,898)
3 rd Fiscal Year	(1,580)
4 th Fiscal Year	(2,186)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,855)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00102852%
Employer's proportionate share at MD 0.00001721%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,096)
Employer's proportionate share of system NOL/(A) at MD \$ (59)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (52)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (65)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 973
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 963

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2
Changes of assumptions	\$ 1	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 14
Changes in proportionate share	\$ 1,454	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,455	\$ 17
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,438

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)
1 st Fiscal Year	\$ 939
2 nd Fiscal Year	507
3 rd Fiscal Year	(3)
4 th Fiscal Year	(4)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,438

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00130370%
Employer's proportionate share at MD 0.00169200%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,656)
Employer's proportionate share of system NOL/(A) at MD \$ (5,810)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,138)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,384)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (463)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,413)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 162
Changes of assumptions	\$ 114	\$ 86
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,381
Changes in proportionate share	\$ 0	\$ 627
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 114	\$ 2,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,142)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (916)
2 nd Fiscal Year	(475)
3 rd Fiscal Year	(315)
4 th Fiscal Year	(436)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,142)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00939995%
Employer's proportionate share at MD 0.02533276%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,153)
Employer's proportionate share of system NOL/(A) at MD \$ (86,993)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (76,932)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (95,587)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,227)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,101)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (17,328)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,420
Changes of assumptions	\$ 1,712	\$ 1,294
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,674
Changes in proportionate share	\$ 8,080	\$ 19,598
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,792	\$ 43,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,194)

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)
1 st Fiscal Year	\$ (10,729)
2 nd Fiscal Year	(12,215)
3 rd Fiscal Year	(4,720)
4 th Fiscal Year	(6,531)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (34,194)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00421284%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,584)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,510
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 7,510

	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	\$ 9,312	\$ 11
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,312	\$ 11
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,301

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)
1 st Fiscal Year	\$ 7,174
2 nd Fiscal Year	2,127
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,301

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01840412%
Employer's proportionate share at MD 0.01292453%

Employer's proportionate share of system NOL/(A) at prior MD \$ (37,500)
Employer's proportionate share of system NOL/(A) at MD \$ (44,383)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (39,250)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (48,768)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,259)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,060
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,801

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,235
Changes of assumptions	\$ 873	\$ 660
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,548
Changes in proportionate share	\$ 10,943	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,816	\$ 12,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ 4,475
2 nd Fiscal Year	638
3 rd Fiscal Year	(2,408)
4 th Fiscal Year	(3,332)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (627)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00478803%
Employer's proportionate share at MD 0.00282248%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,756)
Employer's proportionate share of system NOL/(A) at MD \$ (9,692)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,572)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,650)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,585)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 739
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (846)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 270
Changes of assumptions	\$ 191	\$ 144
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,303
Changes in proportionate share	\$ 2,410	\$ 613
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,601	\$ 3,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (729)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3)
2 nd Fiscal Year	527
3 rd Fiscal Year	(526)
4 th Fiscal Year	(728)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (729)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00039829%
Employer's proportionate share at MD 0.00115713%

Employer's proportionate share of system NOL/(A) at prior MD \$ (812)
Employer's proportionate share of system NOL/(A) at MD \$ (3,974)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,514)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,366)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (650)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (126)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (776)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 111
Changes of assumptions	\$ 78	\$ 59
Net difference between projected and actual earnings on investments	\$ 0	\$ 944
Changes in proportionate share	\$ 400	\$ 932
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 478	\$ 2,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,568)

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)
1 st Fiscal Year	\$ (479)
2 nd Fiscal Year	(574)
3 rd Fiscal Year	(216)
4 th Fiscal Year	(298)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,568)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03185683%
Employer's proportionate share at MD 0.00925943%

Employer's proportionate share of system NOL/(A) at prior MD \$ (64,912)
Employer's proportionate share of system NOL/(A) at MD \$ (31,797)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,120)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,938)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,200)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,210
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,010

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 885
Changes of assumptions	\$ 626	\$ 473
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,557
Changes in proportionate share	\$ 27,818	\$ 9,140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28,444	\$ 18,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,389

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)
1 st Fiscal Year	\$ 4,615
2 nd Fiscal Year	9,887
3 rd Fiscal Year	(1,725)
4 th Fiscal Year	(2,387)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 10,389

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00212702%
Employer's proportionate share at MD 0.00201495%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,334)
Employer's proportionate share of system NOL/(A) at MD \$ (6,919)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,119)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,603)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,502
○ Differences 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	\$ 193
Changes of assumptions	\$ 136	\$ 103
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,644
Changes in proportionate share	\$ 1,759	\$ 39
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,895	\$ 1,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (84)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,087
2 nd Fiscal Year	(276)
3 rd Fiscal Year	(375)
4 th Fiscal Year	(519)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (84)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00229086%
Employer's proportionate share at MD 0.00351122%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,668)
Employer's proportionate share of system NOL/(A) at MD \$ (12,058)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,663)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,249)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,972)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,497)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,469)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 335
Changes of assumptions	\$ 237	\$ 179
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,866
Changes in proportionate share	\$ 0	\$ 2,065
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 237	\$ 5,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,208)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,455)
2 nd Fiscal Year	(1,194)
3 rd Fiscal Year	(654)
4 th Fiscal Year	(905)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,208)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00884315%
Employer's proportionate share at MD 0.02025879%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,019)
Employer's proportionate share of system NOL/(A) at MD \$ (69,569)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (61,523)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (76,442)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,378)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,173)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (17,551)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,936
Changes of assumptions	\$ 1,369	\$ 1,035
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,533
Changes in proportionate share	\$ 2,172	\$ 14,032
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,541	\$ 33,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,995)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,899)
2 nd Fiscal Year	(9,099)
3 rd Fiscal Year	(3,775)
4 th Fiscal Year	(5,223)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (29,995)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01142240%
Employer's proportionate share at MD 0.01635645%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,274)
Employer's proportionate share of system NOL/(A) at MD \$ (56,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (49,672)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (61,717)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,186)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 14,484
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 5,298

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,563
Changes of assumptions	\$ 1,105	\$ 836
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,349
Changes in proportionate share	\$ 15,317	\$ 6,051
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16,422	\$ 21,799
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)
1 st Fiscal Year	\$ 7,073
2 nd Fiscal Year	(5,185)
3 rd Fiscal Year	(3,047)
4 th Fiscal Year	(4,217)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00520362%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,603)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,485
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 5,485

	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	\$ 8,295	\$ 40
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,295	\$ 40
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,255

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)
1 st Fiscal Year	\$ 5,627
2 nd Fiscal Year	2,628
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,255

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00228945%
Employer's proportionate share at MD 0.00312450%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,665)
Employer's proportionate share of system NOL/(A) at MD \$ (10,730)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,489)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,790)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,755)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 566
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,189)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 299
Changes of assumptions	\$ 211	\$ 160
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,550
Changes in proportionate share	\$ 1,186	\$ 1,036
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,397	\$ 4,045
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,648)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (323)
2 nd Fiscal Year	(936)
3 rd Fiscal Year	(582)
4 th Fiscal Year	(805)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,648)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 995
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 995

	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	\$ 156	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 156	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 156
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 156

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00252217%
Employer's proportionate share at MD 0.00167378%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,139)
Employer's proportionate share of system NOL/(A) at MD \$ (5,748)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,083)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,316)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (940)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,127
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 187

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 160
Changes of assumptions	\$ 113	\$ 86
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,366
Changes in proportionate share	\$ 1,509	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,622	\$ 1,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 600
2 nd Fiscal Year	152
3 rd Fiscal Year	(312)
4 th Fiscal Year	(431)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00610918%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,448)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,302
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 5,302

	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	\$ 8,282	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,282	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,282

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,198
2 nd Fiscal Year	3,084
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,282

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02008410%
Employer's proportionate share at MD 0.02125360%

Employer's proportionate share of system NOL/(A) at prior MD \$ (40,923)
Employer's proportionate share of system NOL/(A) at MD \$ (72,985)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (64,545)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (80,195)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,937)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (59)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (11,996)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,031
Changes of assumptions	\$ 1,436	\$ 1,086
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,345
Changes in proportionate share	\$ 1,090	\$ 1,475
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,526	\$ 21,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,411)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,883)
2 nd Fiscal Year	(4,089)
3 rd Fiscal Year	(3,960)
4 th Fiscal Year	(5,479)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,411)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02452981%
Employer's proportionate share at MD 0.05118757%

Employer's proportionate share of system NOL/(A) at prior MD \$ (49,982)
Employer's proportionate share of system NOL/(A) at MD \$ (175,778)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (155,450)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (193,144)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (28,748)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,861)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (36,609)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,890
Changes of assumptions	\$ 3,459	\$ 2,615
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,774
Changes in proportionate share	\$ 11,159	\$ 32,778
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,618	\$ 82,057
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (67,439)

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)
1 st Fiscal Year	\$ (22,820)
2 nd Fiscal Year	(21,887)
3 rd Fiscal Year	(9,537)
4 th Fiscal Year	(13,196)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (67,439)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00223913%
Employer's proportionate share at MD 0.00391111%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,562)
Employer's proportionate share of system NOL/(A) at MD \$ (13,431)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,878)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,758)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,197)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,538)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,735)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 374
Changes of assumptions	\$ 264	\$ 200
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,192
Changes in proportionate share	\$ 0	\$ 2,346
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 264	\$ 6,112
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,848)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,621)
2 nd Fiscal Year	(1,489)
3 rd Fiscal Year	(729)
4 th Fiscal Year	(1,008)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,848)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00629080%
Employer's proportionate share at MD 0.01221217%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,818)
Employer's proportionate share of system NOL/(A) at MD \$ (41,937)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (37,087)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,080)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,859)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,101)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (10,960)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,167
Changes of assumptions	\$ 825	\$ 624
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,966
Changes in proportionate share	\$ 202	\$ 7,265
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,027	\$ 19,022
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,995)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,571)
2 nd Fiscal Year	(5,000)
3 rd Fiscal Year	(2,275)
4 th Fiscal Year	(3,148)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,995)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00221209%
Employer's proportionate share at MD 0.00330976%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,507)
Employer's proportionate share of system NOL/(A) at MD \$ (11,366)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,051)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,489)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,859)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (351)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,210)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 316
Changes of assumptions	\$ 224	\$ 169
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,701
Changes in proportionate share	\$ 457	\$ 1,352
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 681	\$ 4,538
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,857)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,289)
2 nd Fiscal Year	(1,099)
3 rd Fiscal Year	(617)
4 th Fiscal Year	(853)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,857)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00054013%
Employer's proportionate share at MD 0.00149898%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,101)
Employer's proportionate share of system NOL/(A) at MD \$ (5,148)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,552)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,656)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (842)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 492
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (350)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 143
Changes of assumptions	\$ 101	\$ 77
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,223
Changes in proportionate share	\$ 1,055	\$ 1,176
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,156	\$ 2,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,463)

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)
1 st Fiscal Year	\$ (65)
2 nd Fiscal Year	(732)
3 rd Fiscal Year	(279)
4 th Fiscal Year	(386)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,463)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00904096%
Employer's proportionate share at MD 0.00690501%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,422)
Employer's proportionate share of system NOL/(A) at MD \$ (23,712)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,970)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,054)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,878)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,056
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,822)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 660
Changes of assumptions	\$ 467	\$ 353
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,635
Changes in proportionate share	\$ 3,301	\$ 21
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,768	\$ 6,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,901)

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)
1 st Fiscal Year	\$ 224
2 nd Fiscal Year	(59)
3 rd Fiscal Year	(1,287)
4 th Fiscal Year	(1,780)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,901)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00199037%
Employer's proportionate share at MD 0.00528084%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,056)
Employer's proportionate share of system NOL/(A) at MD \$ (18,134)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,037)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,926)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,966)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (744)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,710)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 505
Changes of assumptions	\$ 357	\$ 270
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,310
Changes in proportionate share	\$ 1,686	\$ 4,059
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,043	\$ 9,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,101)

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)
1 st Fiscal Year	\$ (2,225)
2 nd Fiscal Year	(2,530)
3 rd Fiscal Year	(984)
4 th Fiscal Year	(1,361)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,101)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03242432%
Employer's proportionate share at MD 0.07757218%

Employer's proportionate share of system NOL/(A) at prior MD \$ (66,068)
Employer's proportionate share of system NOL/(A) at MD \$ (266,383)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (235,577)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (292,699)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (43,566)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (24,336)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (67,902)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,411
Changes of assumptions	\$ 5,241	\$ 3,963
Net difference between projected and actual earnings on investments	\$ 0	\$ 63,307
Changes in proportionate share	\$ 8,947	\$ 55,530
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,188	\$ 130,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (116,023)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46,005)
2 nd Fiscal Year	(35,567)
3 rd Fiscal Year	(14,453)
4 th Fiscal Year	(19,998)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (116,023)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00181741%
Employer's proportionate share at MD 0.00221641%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,703)
Employer's proportionate share of system NOL/(A) at MD \$ (7,611)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,731)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,363)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 576
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (669)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 212
Changes of assumptions	\$ 150	\$ 113
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,809
Changes in proportionate share	\$ 992	\$ 511
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,142	\$ 2,645
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)
1 st Fiscal Year	\$ 47
2 nd Fiscal Year	(566)
3 rd Fiscal Year	(413)
4 th Fiscal Year	(571)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.35575269%
Employer's proportionate share at MD 0.38279975%

Employer's proportionate share of system NOL/(A) at prior MD \$ (724,882)
Employer's proportionate share of system NOL/(A) at MD \$ (1,314,537)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,162,515)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,444,400)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (214,989)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 126,297
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (88,692)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36,573
Changes of assumptions	\$ 25,865	\$ 19,555
Net difference between projected and actual earnings on investments	\$ 0	\$ 312,403
Changes in proportionate share	\$ 136,699	\$ 33,750
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 162,564	\$ 402,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (239,717)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,961
2 nd Fiscal Year	(76,672)
3 rd Fiscal Year	(71,322)
4 th Fiscal Year	(98,684)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (239,717)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01514936%
Employer's proportionate share at MD 0.01241059%

Employer's proportionate share of system NOL/(A) at prior MD \$ (30,868)
Employer's proportionate share of system NOL/(A) at MD \$ (42,618)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (37,689)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,828)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,970)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,181
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,789)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,186
Changes of assumptions	\$ 839	\$ 634
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,128
Changes in proportionate share	\$ 5,939	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,778	\$ 11,948
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,170)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,001
2 nd Fiscal Year	(660)
3 rd Fiscal Year	(2,312)
4 th Fiscal Year	(3,199)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,170)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.06566473%
Employer's proportionate share at MD 0.04814946%

Employer's proportionate share of system NOL/(A) at prior MD \$ (133,799)
Employer's proportionate share of system NOL/(A) at MD \$ (165,346)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (146,224)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (181,680)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (27,042)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 20,084
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,958)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,600
Changes of assumptions	\$ 3,253	\$ 2,460
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,295
Changes in proportionate share	\$ 29,051	\$ 91
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32,304	\$ 46,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,142)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,325
2 nd Fiscal Year	918
3 rd Fiscal Year	(8,971)
4 th Fiscal Year	(12,413)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,142)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00059485%
Employer's proportionate share at MD 0.00132316%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,212)
Employer's proportionate share of system NOL/(A) at MD \$ (4,544)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,018)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,993)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (743)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (453)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,196)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 126
Changes of assumptions	\$ 89	\$ 68
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,080
Changes in proportionate share	\$ 68	\$ 893
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 157	\$ 2,167
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,010)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (836)
2 nd Fiscal Year	(586)
3 rd Fiscal Year	(247)
4 th Fiscal Year	(341)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,010)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00531888%
Employer's proportionate share at MD 0.00327365%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,838)
Employer's proportionate share of system NOL/(A) at MD \$ (11,242)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,942)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,352)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,839)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,327
○ Differences 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	\$ 313
Changes of assumptions	\$ 221	\$ 167
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,672
Changes in proportionate share	\$ 3,449	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,670	\$ 3,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 1,459
2 nd Fiscal Year	493
3 rd Fiscal Year	(610)
4 th Fiscal Year	(844)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 498

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00428941%
Employer's proportionate share at MD 0.00529906%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,740)
Employer's proportionate share of system NOL/(A) at MD \$ (18,197)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,093)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,995)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,976)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 906
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,070)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 506
Changes of assumptions	\$ 358	\$ 271
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,325
Changes in proportionate share	\$ 1,671	\$ 1,261
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,029	\$ 6,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,334)

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)
1 st Fiscal Year	\$ (598)
2 nd Fiscal Year	(1,382)
3 rd Fiscal Year	(987)
4 th Fiscal Year	(1,366)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,334)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00237688%
Employer's proportionate share at MD 0.00353248%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,843)
Employer's proportionate share of system NOL/(A) at MD \$ (12,131)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,728)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,329)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,984)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 75
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,909)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 337
Changes of assumptions	\$ 239	\$ 180
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,883
Changes in proportionate share	\$ 729	\$ 1,417
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 968	\$ 4,817
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,849)

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)
1 st Fiscal Year	\$ (1,117)
2 nd Fiscal Year	(1,165)
3 rd Fiscal Year	(658)
4 th Fiscal Year	(911)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,849)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00056466%
Employer's proportionate share at MD 0.00116422%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,151)
Employer's proportionate share of system NOL/(A) at MD \$ (3,998)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,536)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,393)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (356)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,010)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 111
Changes of assumptions	\$ 79	\$ 59
Net difference between projected and actual earnings on investments	\$ 0	\$ 950
Changes in proportionate share	\$ 71	\$ 735
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 150	\$ 1,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,705)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (695)
2 nd Fiscal Year	(494)
3 rd Fiscal Year	(217)
4 th Fiscal Year	(300)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,705)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00162274%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,306)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,295
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,295

	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	\$ 2,220	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,220	\$ 14
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,206

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)
1 st Fiscal Year	\$ 1,386
2 nd Fiscal Year	820
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,206

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00132587%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,702)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,321
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,321

	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	\$ 1,959	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,959	\$ 1
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,958

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,288
2 nd Fiscal Year	670
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,958

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00363796%
Employer's proportionate share at MD 0.00394148%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,413)
Employer's proportionate share of system NOL/(A) at MD \$ (13,535)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,970)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,872)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,214)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (201)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,415)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 377
Changes of assumptions	\$ 266	\$ 201
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,217
Changes in proportionate share	\$ 46	\$ 374
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 312	\$ 4,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,857)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,304)
2 nd Fiscal Year	(802)
3 rd Fiscal Year	(734)
4 th Fiscal Year	(1,016)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,857)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00176976%
Employer's proportionate share at MD 0.00200921%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,606)
Employer's proportionate share of system NOL/(A) at MD \$ (6,900)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,102)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,581)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,128)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (640)
○ Differences 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	\$ 192
Changes of assumptions	\$ 136	\$ 103
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,640
Changes in proportionate share	\$ 0	\$ 606
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 136	\$ 2,541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,405)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,061)
2 nd Fiscal Year	(451)
3 rd Fiscal Year	(374)
4 th Fiscal Year	(518)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,405)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01224399%
Employer's proportionate share at MD 0.01155548%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,948)
Employer's proportionate share of system NOL/(A) at MD \$ (39,682)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (35,093)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,602)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,490)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,021)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (8,511)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,104
Changes of assumptions	\$ 781	\$ 590
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,430
Changes in proportionate share	\$ 859	\$ 2,409
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,640	\$ 13,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,893)

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)
1 st Fiscal Year	\$ (5,207)
2 nd Fiscal Year	(1,555)
3 rd Fiscal Year	(2,153)
4 th Fiscal Year	(2,979)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,893)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01533160%
Employer's proportionate share at MD 0.00544619%

Employer's proportionate share of system NOL/(A) at prior MD \$ (31,240)
Employer's proportionate share of system NOL/(A) at MD \$ (18,702)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,539)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,550)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,059)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,234
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,175

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 520
Changes of assumptions	\$ 368	\$ 278
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,445
Changes in proportionate share	\$ 12,122	\$ 1,634
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12,490	\$ 6,877
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,613

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)
1 st Fiscal Year	\$ 3,937
2 nd Fiscal Year	4,094
3 rd Fiscal Year	(1,015)
4 th Fiscal Year	(1,404)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,613

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00078417%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,598)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 864
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 864

	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	\$ 1,178	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,178	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,178

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 782
2 nd Fiscal Year	396
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,178

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00344628%
Employer's proportionate share at MD 0.00051158%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,022)
Employer's proportionate share of system NOL/(A) at MD \$ (1,757)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,554)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,930)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,720
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,433

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 49
Changes of assumptions	\$ 35	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 418
Changes in proportionate share	\$ 4,185	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,220	\$ 496
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,724

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)
1 st Fiscal Year	\$ 2,553
2 nd Fiscal Year	1,398
3 rd Fiscal Year	(95)
4 th Fiscal Year	(132)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,724

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02135257%
Employer's proportionate share at MD 0.02595942%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43,508)
Employer's proportionate share of system NOL/(A) at MD \$ (89,145)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (78,835)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (97,951)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,579)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,438
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (8,141)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,480
Changes of assumptions	\$ 1,754	\$ 1,326
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,186
Changes in proportionate share	\$ 8,964	\$ 5,665
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,718	\$ 30,657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,939)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,811)
2 nd Fiscal Year	(6,599)
3 rd Fiscal Year	(4,837)
4 th Fiscal Year	(6,692)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,939)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00127854%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,605)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,233
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,233

	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	\$ 1,814	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,814	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,814

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,168
2 nd Fiscal Year	646
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,814

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.09927985%
Employer's proportionate share at MD 0.24935072%

Employer's proportionate share of system NOL/(A) at prior MD \$ (202,293)
Employer's proportionate share of system NOL/(A) at MD \$ (856,272)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (757,247)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (940,863)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (140,041)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,616
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (129,425)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 23,823
Changes of assumptions	\$ 16,848	\$ 12,738
Net difference between projected and actual earnings on investments	\$ 0	\$ 203,496
Changes in proportionate share	\$ 116,500	\$ 185,046
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 133,348	\$ 425,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (291,755)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (64,192)
2 nd Fiscal Year	(116,822)
3 rd Fiscal Year	(46,459)
4 th Fiscal Year	(64,282)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (291,755)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00037141%
Employer's proportionate share at MD 0.00017480%

Employer's proportionate share of system NOL/(A) at prior MD \$ (757)
Employer's proportionate share of system NOL/(A) at MD \$ (600)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (531)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (660)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (98)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 171
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 73

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17
Changes of assumptions	\$ 12	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 143
Changes in proportionate share	\$ 315	\$ 7
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 327	\$ 176
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)
1 st Fiscal Year	\$ 158
2 nd Fiscal Year	71
3 rd Fiscal Year	(33)
4 th Fiscal Year	(45)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00057299%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,168)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,962
- Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 3,056	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,056	\$ 5
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,051

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,762
2 nd Fiscal Year	289
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,051

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00055098%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,123)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 599
○ Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 821	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 821	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 543
2 nd Fiscal Year	278
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 821

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00049579%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,010)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 522
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 522

	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	\$ 779	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 779	\$ 2
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 777

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 526
2 nd Fiscal Year	251
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 777

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00566481%
Employer's proportionate share at MD 0.00702885%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,543)
Employer's proportionate share of system NOL/(A) at MD \$ (24,137)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,346)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,522)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,948)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (23)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,971)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 672
Changes of assumptions	\$ 475	\$ 359
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,736
Changes in proportionate share	\$ 1,465	\$ 1,741
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,940	\$ 8,508
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)
1 st Fiscal Year	\$ (1,601)
2 nd Fiscal Year	(1,845)
3 rd Fiscal Year	(1,310)
4 th Fiscal Year	(1,812)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.07032618%
Employer's proportionate share at MD 0.06329614%

Employer's proportionate share of system NOL/(A) at prior MD \$ (143,297)
Employer's proportionate share of system NOL/(A) at MD \$ (217,359)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (192,222)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (238,832)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (35,549)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,490
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (27,059)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,047
Changes of assumptions	\$ 4,277	\$ 3,233
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,656
Changes in proportionate share	\$ 13,208	\$ 164
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17,485	\$ 61,100
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,615)

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)
1 st Fiscal Year	\$ (8,635)
2 nd Fiscal Year	(6,871)
3 rd Fiscal Year	(11,793)
4 th Fiscal Year	(16,317)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (43,615)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00496509%
Employer's proportionate share at MD 0.00317512%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,117)
Employer's proportionate share of system NOL/(A) at MD \$ (10,903)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,642)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,981)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,783)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,293
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (490)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 303
Changes of assumptions	\$ 215	\$ 162
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,591
Changes in proportionate share	\$ 2,212	\$ 127
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,427	\$ 3,183
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)
1 st Fiscal Year	\$ 272
2 nd Fiscal Year	381
3 rd Fiscal Year	(592)
4 th Fiscal Year	(819)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00298556%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,083)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,112
- Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 3,661	\$ 49
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,661	\$ 49
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,612

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)
1 st Fiscal Year	\$ 2,105
2 nd Fiscal Year	1,507
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,612

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00096044%
Employer's proportionate share at MD 0.00180876%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,957)
Employer's proportionate share of system NOL/(A) at MD \$ (6,211)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,493)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,825)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,016)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (491)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,507)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 173
Changes of assumptions	\$ 122	\$ 92
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,476
Changes in proportionate share	\$ 113	\$ 1,040
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 235	\$ 2,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,546)

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)
1 st Fiscal Year	\$ (1,017)
2 nd Fiscal Year	(726)
3 rd Fiscal Year	(337)
4 th Fiscal Year	(466)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,546)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00342207%
Employer's proportionate share at MD 0.00158773%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,973)
Employer's proportionate share of system NOL/(A) at MD \$ (5,452)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,822)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,991)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (892)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,997
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,105

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 152
Changes of assumptions	\$ 107	\$ 81
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,296
Changes in proportionate share	\$ 3,904	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,011	\$ 1,543
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,468

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,508
2 nd Fiscal Year	666
3 rd Fiscal Year	(296)
4 th Fiscal Year	(409)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,468

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00432275%
Employer's proportionate share at MD 0.00039651%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,808)
Employer's proportionate share of system NOL/(A) at MD \$ (1,362)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,204)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,496)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (223)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,122
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 4,899

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 38
Changes of assumptions	\$ 27	\$ 20
Net difference between projected and actual earnings on investments	\$ 0	\$ 324
Changes in proportionate share	\$ 7,024	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,051	\$ 398
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,653

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,911
2 nd Fiscal Year	1,918
3 rd Fiscal Year	(74)
4 th Fiscal Year	(102)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,653

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00313243%
Employer's proportionate share at MD 0.00346027%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,383)
Employer's proportionate share of system NOL/(A) at MD \$ (11,883)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,508)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,056)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,943)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (244)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,187)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 331
Changes of assumptions	\$ 234	\$ 177
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,824
Changes in proportionate share	\$ 43	\$ 406
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 277	\$ 3,738
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,461)

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)
1 st Fiscal Year	\$ (1,188)
2 nd Fiscal Year	(736)
3 rd Fiscal Year	(645)
4 th Fiscal Year	(892)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,461)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00351751%
Employer's proportionate share at MD 0.00499299%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,167)
Employer's proportionate share of system NOL/(A) at MD \$ (17,146)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,163)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,840)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,804)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,371)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,175)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 477
Changes of assumptions	\$ 337	\$ 255
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,075
Changes in proportionate share	\$ 0	\$ 1,990
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 337	\$ 6,797
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,460)

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)
1 st Fiscal Year	\$ (2,675)
2 nd Fiscal Year	(1,567)
3 rd Fiscal Year	(930)
4 th Fiscal Year	(1,287)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,460)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00046261%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (943)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 494
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 494

	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	\$ 716	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 716	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 716

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 482
2 nd Fiscal Year	234
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 716

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00102050%
Employer's proportionate share at MD 0.00107716%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,079)
Employer's proportionate share of system NOL/(A) at MD \$ (3,699)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,271)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,064)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (605)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 103
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (502)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 103
Changes of assumptions	\$ 73	\$ 55
Net difference between projected and actual earnings on investments	\$ 0	\$ 879
Changes in proportionate share	\$ 191	\$ 77
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 264	\$ 1,114
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ (167)
2 nd Fiscal Year	(205)
3 rd Fiscal Year	(201)
4 th Fiscal Year	(278)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (850)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00283933%
Employer's proportionate share at MD 0.00216039%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,785)
Employer's proportionate share of system NOL/(A) at MD \$ (7,419)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,561)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,152)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,213)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (54)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,267)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 206
Changes of assumptions	\$ 146	\$ 110
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,763
Changes in proportionate share	\$ 840	\$ 545
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 986	\$ 2,624
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,638)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (666)
2 nd Fiscal Year	(14)
3 rd Fiscal Year	(403)
4 th Fiscal Year	(557)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,638)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00084628%
Employer's proportionate share at MD 0.00117131%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,724)
Employer's proportionate share of system NOL/(A) at MD \$ (4,022)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,557)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,420)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (658)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 868
○ Differences 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	\$ 112
Changes of assumptions	\$ 79	\$ 60
Net difference between projected and actual earnings on investments	\$ 0	\$ 956
Changes in proportionate share	\$ 915	\$ 399
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 994	\$ 1,527
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ 346
2 nd Fiscal Year	(358)
3 rd Fiscal Year	(218)
4 th Fiscal Year	(302)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (533)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 383
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 383

	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	\$ 95	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 95	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 95

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 95
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 95

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00134772%
Employer's proportionate share at MD 0.00003375%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,746)
Employer's proportionate share of system NOL/(A) at MD \$ (116)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (102)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (127)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (19)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,147
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,128

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3
Changes of assumptions	\$ 2	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 28
Changes in proportionate share	\$ 2,727	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,729	\$ 35
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,694

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,052
2 nd Fiscal Year	657
3 rd Fiscal Year	(6)
4 th Fiscal Year	(9)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,694

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00356012%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,254)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,052
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 4,052

	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	\$ 5,621	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,621	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,621

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,823
2 nd Fiscal Year	1,798
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,621

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00278618%
Employer's proportionate share at MD 0.00082238%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,677)
Employer's proportionate share of system NOL/(A) at MD \$ (2,824)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,497)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,103)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (462)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 170
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (292)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 79
Changes of assumptions	\$ 56	\$ 42
Net difference between projected and actual earnings on investments	\$ 0	\$ 671
Changes in proportionate share	\$ 2,409	\$ 1,141
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,465	\$ 1,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 532

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 40
2 nd Fiscal Year	857
3 rd Fiscal Year	(153)
4 th Fiscal Year	(212)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 532

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00020033%
Employer's proportionate share at MD 0.00008065%

Employer's proportionate share of system NOL/(A) at prior MD \$ (408)
Employer's proportionate share of system NOL/(A) at MD \$ (277)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (245)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (304)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (45)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 90
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8
Changes of assumptions	\$ 5	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 66
Changes in proportionate share	\$ 148	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 153	\$ 78
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 75

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 64
2 nd Fiscal Year	48
3 rd Fiscal Year	(15)
4 th Fiscal Year	(21)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 75

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 0
○ Differences 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)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00132996%
Employer's proportionate share at MD 0.00130460%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,710)
Employer's proportionate share of system NOL/(A) at MD \$ (4,480)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,962)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,923)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (733)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 19
○ Differences 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	\$ 125
Changes of assumptions	\$ 88	\$ 67
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,065
Changes in proportionate share	\$ 173	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 261	\$ 1,271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,010)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (227)
2 nd Fiscal Year	(203)
3 rd Fiscal Year	(243)
4 th Fiscal Year	(336)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,010)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.09431398%
Employer's proportionate share at MD 0.05519991%

Employer's proportionate share of system NOL/(A) at prior MD \$ (192,174)
Employer's proportionate share of system NOL/(A) at MD \$ (189,557)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (167,635)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (208,283)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (31,002)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 42,928
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 11,926

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,274
Changes of assumptions	\$ 3,730	\$ 2,820
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,049
Changes in proportionate share	\$ 61,647	\$ 39
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 65,377	\$ 53,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,195

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,047
2 nd Fiscal Year	10,663
3 rd Fiscal Year	(10,285)
4 th Fiscal Year	(14,230)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 12,195

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00684696%
Employer's proportionate share at MD 0.00900499%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,951)
Employer's proportionate share of system NOL/(A) at MD \$ (30,923)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,347)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,978)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,057)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,202)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (8,259)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 860
Changes of assumptions	\$ 608	\$ 460
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,349
Changes in proportionate share	\$ 32	\$ 4,407
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 640	\$ 13,076
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,436)

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)
1 st Fiscal Year	\$ (5,865)
2 nd Fiscal Year	(2,571)
3 rd Fiscal Year	(1,678)
4 th Fiscal Year	(2,321)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,436)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.25122394%
Employer's proportionate share at MD 0.58674688%

Employer's proportionate share of system NOL/(A) at prior MD \$ (511,894)
Employer's proportionate share of system NOL/(A) at MD \$ (2,014,892)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,781,877)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,213,944)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (329,531)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (60,127)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (389,658)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 56,058
Changes of assumptions	\$ 39,645	\$ 29,974
Net difference between projected and actual earnings on investments	\$ 0	\$ 478,845
Changes in proportionate share	\$ 167,466	\$ 411,819
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 207,111	\$ 976,696
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (769,585)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (243,000)
2 nd Fiscal Year	(266,003)
3 rd Fiscal Year	(109,321)
4 th Fiscal Year	(151,261)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (769,585)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00231602%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,719)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,265
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 4,265

	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	\$ 5,188	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,188	\$ 6
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,182

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,013
2 nd Fiscal Year	1,169
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,182

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00204352%
Employer's proportionate share at MD 0.00405486%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,164)
Employer's proportionate share of system NOL/(A) at MD \$ (13,924)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,314)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,300)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,277)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 321
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,956)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 387
Changes of assumptions	\$ 274	\$ 207
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,309
Changes in proportionate share	\$ 1,524	\$ 2,466
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,798	\$ 6,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,571)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,088)
2 nd Fiscal Year	(1,682)
3 rd Fiscal Year	(755)
4 th Fiscal Year	(1,045)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,571)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00919962%
Employer's proportionate share at MD 0.01100239%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,745)
Employer's proportionate share of system NOL/(A) at MD \$ (37,782)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (33,413)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (41,515)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,179)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,383)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (7,562)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,051
Changes of assumptions	\$ 743	\$ 562
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,979
Changes in proportionate share	\$ 0	\$ 2,299
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 743	\$ 12,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,148)

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)
1 st Fiscal Year	\$ (4,539)
2 nd Fiscal Year	(2,722)
3 rd Fiscal Year	(2,050)
4 th Fiscal Year	(2,836)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,148)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00845335%
Employer's proportionate share at MD 0.01095380%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,225)
Employer's proportionate share of system NOL/(A) at MD \$ (37,615)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (33,265)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (41,331)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,152)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 138
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,014)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,047
Changes of assumptions	\$ 740	\$ 560
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,939
Changes in proportionate share	\$ 1,806	\$ 3,074
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,546	\$ 13,620
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,074)

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)
1 st Fiscal Year	\$ (3,143)
2 nd Fiscal Year	(3,065)
3 rd Fiscal Year	(2,041)
4 th Fiscal Year	(2,824)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,074)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00841152%
Employer's proportionate share at MD 0.01245851%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,139)
Employer's proportionate share of system NOL/(A) at MD \$ (42,783)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (37,835)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,009)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,997)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 582
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,415)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,190
Changes of assumptions	\$ 842	\$ 636
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,167
Changes in proportionate share	\$ 3,524	\$ 5,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,366	\$ 16,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,630)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,003)
2 nd Fiscal Year	(4,095)
3 rd Fiscal Year	(2,321)
4 th Fiscal Year	(3,212)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,630)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00073023%
Employer's proportionate share at MD 0.00085646%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,488)
Employer's proportionate share of system NOL/(A) at MD \$ (2,941)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,601)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,232)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (481)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (144)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (625)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 82
Changes of assumptions	\$ 58	\$ 44
Net difference between projected and actual earnings on investments	\$ 0	\$ 699
Changes in proportionate share	\$ 4	\$ 162
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 62	\$ 987
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)
1 st Fiscal Year	\$ (339)
2 nd Fiscal Year	(205)
3 rd Fiscal Year	(160)
4 th Fiscal Year	(221)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00229369%
Employer's proportionate share at MD 0.00180842%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,674)
Employer's proportionate share of system NOL/(A) at MD \$ (6,210)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,492)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,824)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,016)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 673
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (343)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 173
Changes of assumptions	\$ 122	\$ 92
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,476
Changes in proportionate share	\$ 941	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,063	\$ 1,747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ 172
2 nd Fiscal Year	(53)
3 rd Fiscal Year	(337)
4 th Fiscal Year	(466)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (684)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03981361%
Employer's proportionate share at MD 0.02637820%

Employer's proportionate share of system NOL/(A) at prior MD \$ (81,124)
Employer's proportionate share of system NOL/(A) at MD \$ (90,583)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (80,107)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (99,532)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,815)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,109)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (19,924)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,520
Changes of assumptions	\$ 1,782	\$ 1,348
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,527
Changes in proportionate share	\$ 16,583	\$ 14,262
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18,365	\$ 39,657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,292)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,018)
2 nd Fiscal Year	2,442
3 rd Fiscal Year	(4,915)
4 th Fiscal Year	(6,800)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,292)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00332945%
Employer's proportionate share at MD 0.00281944%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,784)
Employer's proportionate share of system NOL/(A) at MD \$ (9,682)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,562)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,638)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,583)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,657
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,074

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 269
Changes of assumptions	\$ 191	\$ 144
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,301
Changes in proportionate share	\$ 3,289	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,480	\$ 2,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 2,223
2 nd Fiscal Year	(206)
3 rd Fiscal Year	(525)
4 th Fiscal Year	(727)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 766

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02132112%
Employer's proportionate share at MD 0.02978953%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43,444)
Employer's proportionate share of system NOL/(A) at MD \$ (102,297)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (90,467)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (112,403)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,731)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,295
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (12,436)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,846
Changes of assumptions	\$ 2,013	\$ 1,522
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,311
Changes in proportionate share	\$ 7,870	\$ 10,384
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,883	\$ 39,063
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,180)

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)
1 st Fiscal Year	\$ (6,772)
2 nd Fiscal Year	(9,179)
3 rd Fiscal Year	(5,550)
4 th Fiscal Year	(7,680)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (29,180)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00153406%
Employer's proportionate share at MD 0.00252956%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,126)
Employer's proportionate share of system NOL/(A) at MD \$ (8,687)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,682)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,545)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,421)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (759)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,180)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 242
Changes of assumptions	\$ 171	\$ 129
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,064
Changes in proportionate share	\$ 2	\$ 1,277
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 173	\$ 3,712
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,539)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,497)
2 nd Fiscal Year	(919)
3 rd Fiscal Year	(471)
4 th Fiscal Year	(652)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,539)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00069014%
Employer's proportionate share at MD 0.00210370%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,406)
Employer's proportionate share of system NOL/(A) at MD \$ (7,224)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,389)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,938)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,181)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (717)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,898)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 201
Changes of assumptions	\$ 142	\$ 107
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,717
Changes in proportionate share	\$ 329	\$ 1,740
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 471	\$ 3,765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,294)

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)
1 st Fiscal Year	\$ (1,300)
2 nd Fiscal Year	(1,060)
3 rd Fiscal Year	(392)
4 th Fiscal Year	(542)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,294)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00544169%
Employer's proportionate share at MD 0.00327669%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,088)
Employer's proportionate share of system NOL/(A) at MD \$ (11,252)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,951)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,364)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,840)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,108
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (732)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 313
Changes of assumptions	\$ 221	\$ 167
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,674
Changes in proportionate share	\$ 2,657	\$ 430
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,878	\$ 3,584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ 195
2 nd Fiscal Year	554
3 rd Fiscal Year	(611)
4 th Fiscal Year	(845)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (706)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00011604%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (236)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 115
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 115

	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	\$ 149	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 149	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 90
2 nd Fiscal Year	59
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00293556%
Employer's proportionate share at MD 0.00182530%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,982)
Employer's proportionate share of system NOL/(A) at MD \$ (6,268)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,543)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,887)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,025)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 331
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (694)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 174
Changes of assumptions	\$ 123	\$ 93
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,490
Changes in proportionate share	\$ 1,378	\$ 556
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,501	\$ 2,313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ (261)
2 nd Fiscal Year	260
3 rd Fiscal Year	(340)
4 th Fiscal Year	(471)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (812)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01126076%
Employer's proportionate share at MD 0.01387481%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,945)
Employer's proportionate share of system NOL/(A) at MD \$ (47,646)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (42,136)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (52,353)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,792)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,130)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (8,922)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,326
Changes of assumptions	\$ 937	\$ 709
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,323
Changes in proportionate share	\$ 906	\$ 3,225
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,843	\$ 16,583
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,740)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,973)
2 nd Fiscal Year	(3,604)
3 rd Fiscal Year	(2,585)
4 th Fiscal Year	(3,577)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,740)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00619912%
Employer's proportionate share at MD 0.00299154%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,631)
Employer's proportionate share of system NOL/(A) at MD \$ (10,273)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,085)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,288)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,680)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,976
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,296

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 286
Changes of assumptions	\$ 202	\$ 153
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,441
Changes in proportionate share	\$ 4,512	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,714	\$ 2,880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,834

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)
1 st Fiscal Year	\$ 2,036
2 nd Fiscal Year	1,127
3 rd Fiscal Year	(557)
4 th Fiscal Year	(771)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,834

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00328715%
Employer's proportionate share at MD 0.00332933%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,698)
Employer's proportionate share of system NOL/(A) at MD \$ (11,433)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,111)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,562)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,870)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 239
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,631)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 318
Changes of assumptions	\$ 225	\$ 170
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,717
Changes in proportionate share	\$ 244	\$ 52
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 469	\$ 3,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,788)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (741)
2 nd Fiscal Year	(569)
3 rd Fiscal Year	(620)
4 th Fiscal Year	(858)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,788)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05492602%
Employer's proportionate share at MD 0.04678715%

Employer's proportionate share of system NOL/(A) at prior MD \$ (111,917)
Employer's proportionate share of system NOL/(A) at MD \$ (160,667)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (142,087)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (176,540)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,277)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,647
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (16,630)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,470
Changes of assumptions	\$ 3,161	\$ 2,390
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,183
Changes in proportionate share	\$ 15,295	\$ 87
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18,456	\$ 45,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,674)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,302)
2 nd Fiscal Year	(3,593)
3 rd Fiscal Year	(8,717)
4 th Fiscal Year	(12,062)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (26,674)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00222341%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,530)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,687
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,687

	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	\$ 3,758	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,758	\$ 5
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,753

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,631
2 nd Fiscal Year	1,122
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,753

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03727997%
Employer's proportionate share at MD 0.04462508%

Employer's proportionate share of system NOL/(A) at prior MD \$ (75,962)
Employer's proportionate share of system NOL/(A) at MD \$ (153,243)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (135,521)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (168,382)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (25,063)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,207
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (14,856)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,263
Changes of assumptions	\$ 3,015	\$ 2,280
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,419
Changes in proportionate share	\$ 13,989	\$ 9,012
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17,004	\$ 51,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,970)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,097)
2 nd Fiscal Year	(11,054)
3 rd Fiscal Year	(8,314)
4 th Fiscal Year	(11,504)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (34,970)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00560034%
Employer's proportionate share at MD 0.00890882%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,411)
Employer's proportionate share of system NOL/(A) at MD \$ (30,593)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,055)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,615)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,003)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,891)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (7,894)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 851
Changes of assumptions	\$ 602	\$ 455
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,271
Changes in proportionate share	\$ 0	\$ 4,400
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 602	\$ 12,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,375)

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)
1 st Fiscal Year	\$ (5,281)
2 nd Fiscal Year	(3,138)
3 rd Fiscal Year	(1,660)
4 th Fiscal Year	(2,297)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,375)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00079926%
Employer's proportionate share at MD 0.00047649%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,629)
Employer's proportionate share of system NOL/(A) at MD \$ (1,636)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,447)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,798)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 523
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 255

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 46
Changes of assumptions	\$ 32	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 389
Changes in proportionate share	\$ 726	\$ 8
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 758	\$ 467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 291

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 419
2 nd Fiscal Year	85
3 rd Fiscal Year	(89)
4 th Fiscal Year	(123)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 291

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00130260%
Employer's proportionate share at MD 0.00133531%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,654)
Employer's proportionate share of system NOL/(A) at MD \$ (4,585)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,055)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,038)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (750)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 485
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (265)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 128
Changes of assumptions	\$ 90	\$ 68
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,090
Changes in proportionate share	\$ 487	\$ 44
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 577	\$ 1,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (753)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 77
2 nd Fiscal Year	(236)
3 rd Fiscal Year	(249)
4 th Fiscal Year	(344)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (753)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00064454%
Employer's proportionate share at MD 0.00026119%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,313)
Employer's proportionate share of system NOL/(A) at MD \$ (897)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (986)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (147)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 558
○ Differences 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	\$ 25
Changes of assumptions	\$ 18	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 213
Changes in proportionate share	\$ 751	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 769	\$ 253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 516

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 481
2 nd Fiscal Year	150
3 rd Fiscal Year	(49)
4 th Fiscal Year	(67)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 516

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00507610%
Employer's proportionate share at MD 0.00796023%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,343)
Employer's proportionate share of system NOL/(A) at MD \$ (27,335)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,174)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,036)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,471)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,348
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,123)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 761
Changes of assumptions	\$ 538	\$ 407
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,496
Changes in proportionate share	\$ 3,003	\$ 3,537
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,541	\$ 11,201
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,660)

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)
1 st Fiscal Year	\$ (1,358)
2 nd Fiscal Year	(2,766)
3 rd Fiscal Year	(1,483)
4 th Fiscal Year	(2,052)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,660)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00260834%
Employer's proportionate share at MD 0.00153981%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,315)
Employer's proportionate share of system NOL/(A) at MD \$ (5,288)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,676)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,810)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (865)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,314
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 449

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 147
Changes of assumptions	\$ 104	\$ 79
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,257
Changes in proportionate share	\$ 1,991	\$ 21
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,095	\$ 1,504
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)
1 st Fiscal Year	\$ 990
2 nd Fiscal Year	286
3 rd Fiscal Year	(287)
4 th Fiscal Year	(397)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01078101%
Employer's proportionate share at MD 0.02982598%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,967)
Employer's proportionate share of system NOL/(A) at MD \$ (102,423)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (90,578)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (112,541)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,751)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (863)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (17,614)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,850
Changes of assumptions	\$ 2,015	\$ 1,524
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,341
Changes in proportionate share	\$ 12,483	\$ 23,447
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,498	\$ 52,162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,664)

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)
1 st Fiscal Year	\$ (9,891)
2 nd Fiscal Year	(14,526)
3 rd Fiscal Year	(5,557)
4 th Fiscal Year	(7,689)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (37,664)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00085351%
Employer's proportionate share at MD 0.00033678%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,739)
Employer's proportionate share of system NOL/(A) at MD \$ (1,157)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,023)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,271)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (189)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 376
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 187

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 32
Changes of assumptions	\$ 23	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 275
Changes in proportionate share	\$ 636	\$ 35
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 659	\$ 359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 300

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 245
2 nd Fiscal Year	205
3 rd Fiscal Year	(63)
4 th Fiscal Year	(87)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 300

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00084785%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,728)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 898
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 898

	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	\$ 1,309	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,309	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,309

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 881
2 nd Fiscal Year	428
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,309

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00399128%
Employer's proportionate share at MD 0.00554236%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,133)
Employer's proportionate share of system NOL/(A) at MD \$ (19,032)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,831)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,913)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,113)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 301
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,812)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 530
Changes of assumptions	\$ 374	\$ 283
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,523
Changes in proportionate share	\$ 1,428	\$ 1,917
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,802	\$ 7,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,451)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,294)
2 nd Fiscal Year	(1,694)
3 rd Fiscal Year	(1,033)
4 th Fiscal Year	(1,429)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,451)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00457701%
Employer's proportionate share at MD 0.00234126%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,326)
Employer's proportionate share of system NOL/(A) at MD \$ (8,040)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,110)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,834)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,315)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,116
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 801

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 224
Changes of assumptions	\$ 158	\$ 120
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,911
Changes in proportionate share	\$ 3,294	\$ 11
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,452	\$ 2,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,186

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)
1 st Fiscal Year	\$ 1,483
2 nd Fiscal Year	744
3 rd Fiscal Year	(436)
4 th Fiscal Year	(604)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,186

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00110683%
Employer's proportionate share at MD 0.00308029%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,255)
Employer's proportionate share of system NOL/(A) at MD \$ (10,578)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,354)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,623)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,730)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,853
○ Differences 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	\$ 294
Changes of assumptions	\$ 208	\$ 157
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,514
Changes in proportionate share	\$ 3,273	\$ 2,459
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,481	\$ 5,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,943)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 929
2 nd Fiscal Year	(1,504)
3 rd Fiscal Year	(574)
4 th Fiscal Year	(794)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,943)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00133640%
Employer's proportionate share at MD 0.00156950%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,723)
Employer's proportionate share of system NOL/(A) at MD \$ (5,390)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,766)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,922)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (881)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (190)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,071)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 150
Changes of assumptions	\$ 106	\$ 80
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,281
Changes in proportionate share	\$ 7	\$ 383
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 113	\$ 1,894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,781)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (708)
2 nd Fiscal Year	(376)
3 rd Fiscal Year	(292)
4 th Fiscal Year	(405)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,781)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04509334%
Employer's proportionate share at MD 0.07968937%

Employer's proportionate share of system NOL/(A) at prior MD \$ (91,882)
Employer's proportionate share of system NOL/(A) at MD \$ (273,654)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (242,007)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (300,688)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (44,755)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (14,115)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (58,870)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,614
Changes of assumptions	\$ 5,384	\$ 4,071
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,035
Changes in proportionate share	\$ 10,771	\$ 42,537
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16,155	\$ 119,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (103,102)

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)
1 st Fiscal Year	\$ (37,122)
2 nd Fiscal Year	(30,587)
3 rd Fiscal Year	(14,848)
4 th Fiscal Year	(20,544)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (103,102)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00102726%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,093)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,130
- Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 1,623	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,623	\$ 1
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,622

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)
1 st Fiscal Year	\$ 1,103
2 nd Fiscal Year	519
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,622

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00144962%
Employer's proportionate share at MD 0.00381223%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,954)
Employer's proportionate share of system NOL/(A) at MD \$ (13,091)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,577)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,385)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,141)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (671)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,812)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 364
Changes of assumptions	\$ 258	\$ 195
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,111
Changes in proportionate share	\$ 937	\$ 2,899
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,195	\$ 6,569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,374)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,861)
2 nd Fiscal Year	(1,821)
3 rd Fiscal Year	(710)
4 th Fiscal Year	(983)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,374)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00206695%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,212)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,040
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,040

	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	\$ 2,541	\$ 467
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,541	\$ 467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,074

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)
1 st Fiscal Year	\$ 1,030
2 nd Fiscal Year	1,044
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,074

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00419853%
Employer's proportionate share at MD 0.00325442%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,555)
Employer's proportionate share of system NOL/(A) at MD \$ (11,176)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,883)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,280)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,828)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,143
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (685)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 311
Changes of assumptions	\$ 220	\$ 166
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,656
Changes in proportionate share	\$ 1,666	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,886	\$ 3,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,256)

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)
1 st Fiscal Year	\$ 248
2 nd Fiscal Year	(59)
3 rd Fiscal Year	(606)
4 th Fiscal Year	(839)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,256)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00506352%
Employer's proportionate share at MD 0.00317377%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,317)
Employer's proportionate share of system NOL/(A) at MD \$ (10,899)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,638)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,975)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,782)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,947
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 165

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 303
Changes of assumptions	\$ 214	\$ 162
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,590
Changes in proportionate share	\$ 2,815	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,029	\$ 3,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 951
2 nd Fiscal Year	433
3 rd Fiscal Year	(591)
4 th Fiscal Year	(818)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (26)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00217828%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,438)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,681
○ Differences 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	\$ 3,667	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,667	\$ 0
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)
1 st Fiscal Year	\$ 2,567
2 nd Fiscal Year	1,100
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01162288%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (23,683)
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
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 4,923
○ Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 14,292	\$ 3,452
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,292	\$ 3,452
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,840

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)
1 st Fiscal Year	\$ 4,971
2 nd Fiscal Year	5,869
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 10,840

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00453487%
Employer's proportionate share at MD 0.00519276%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,240)
Employer's proportionate share of system NOL/(A) at MD \$ (17,832)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,770)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,594)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,916)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,793
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,123)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 496
Changes of assumptions	\$ 351	\$ 265
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,238
Changes in proportionate share	\$ 1,811	\$ 807
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,162	\$ 5,806
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,644)

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)
1 st Fiscal Year	\$ (151)
2 nd Fiscal Year	(1,187)
3 rd Fiscal Year	(968)
4 th Fiscal Year	(1,339)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,644)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00087317%
Employer's proportionate share at MD 0.00101979%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,779)
Employer's proportionate share of system NOL/(A) at MD \$ (3,502)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,097)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,848)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (573)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,128
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,555

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 97
Changes of assumptions	\$ 69	\$ 52
Net difference between projected and actual earnings on investments	\$ 0	\$ 832
Changes in proportionate share	\$ 2,050	\$ 183
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,119	\$ 1,164
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)
1 st Fiscal Year	\$ 1,649
2 nd Fiscal Year	(242)
3 rd Fiscal Year	(190)
4 th Fiscal Year	(263)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03795060%
Employer's proportionate share at MD 0.04038968%

Employer's proportionate share of system NOL/(A) at prior MD \$ (77,328)
Employer's proportionate share of system NOL/(A) at MD \$ (138,698)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (122,658)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (152,400)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,684)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 585
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (22,099)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,859
Changes of assumptions	\$ 2,729	\$ 2,063
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,962
Changes in proportionate share	\$ 1,179	\$ 2,991
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,908	\$ 41,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,967)

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)
1 st Fiscal Year	\$ (12,150)
2 nd Fiscal Year	(7,880)
3 rd Fiscal Year	(7,525)
4 th Fiscal Year	(10,412)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (37,967)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00875982%
Employer's proportionate share at MD 0.00867530%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,849)
Employer's proportionate share of system NOL/(A) at MD \$ (29,791)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,346)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,734)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,872)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,557
○ Differences 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)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 829
Changes of assumptions	\$ 586	\$ 443
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,080
Changes in proportionate share	\$ 4,095	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,681	\$ 8,352
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,671)

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)
1 st Fiscal Year	\$ 1,568
2 nd Fiscal Year	(1,386)
3 rd Fiscal Year	(1,616)
4 th Fiscal Year	(2,236)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,671)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00110007%
Employer's proportionate share at MD 0.00106636%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,242)
Employer's proportionate share of system NOL/(A) at MD \$ (3,662)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,238)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,024)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (599)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 91
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (508)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 102
Changes of assumptions	\$ 72	\$ 54
Net difference between projected and actual earnings on investments	\$ 0	\$ 870
Changes in proportionate share	\$ 152	\$ 7
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 224	\$ 1,033
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (809)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (178)
2 nd Fiscal Year	(158)
3 rd Fiscal Year	(199)
4 th Fiscal Year	(275)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (809)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 0
○ Differences 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)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00317142%
Employer's proportionate share at MD 0.00483405%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,462)
Employer's proportionate share of system NOL/(A) at MD \$ (16,600)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,680)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,240)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,715)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (322)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,037)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 462
Changes of assumptions	\$ 327	\$ 247
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,945
Changes in proportionate share	\$ 800	\$ 2,039
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,127	\$ 6,693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,566)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,785)
2 nd Fiscal Year	(1,635)
3 rd Fiscal Year	(901)
4 th Fiscal Year	(1,246)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,566)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01666140%
Employer's proportionate share at MD 0.01978432%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,949)
Employer's proportionate share of system NOL/(A) at MD \$ (67,939)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (60,082)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (74,651)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,111)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,041)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (12,152)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,890
Changes of assumptions	\$ 1,337	\$ 1,011
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,146
Changes in proportionate share	\$ 1,315	\$ 3,853
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,652	\$ 22,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,248)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,629)
2 nd Fiscal Year	(4,833)
3 rd Fiscal Year	(3,686)
4 th Fiscal Year	(5,100)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,248)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00067331%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,372)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,077
- Differences 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	\$ 1,352	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,352	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,352

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)
1 st Fiscal Year	\$ 1,012
2 nd Fiscal Year	340
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,352

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01665731%
Employer's proportionate share at MD 0.01123895%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,941)
Employer's proportionate share of system NOL/(A) at MD \$ (38,595)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,131)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (42,407)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,312)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,593)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (9,905)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,074
Changes of assumptions	\$ 759	\$ 574
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,172
Changes in proportionate share	\$ 6,680	\$ 7,092
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,439	\$ 17,912
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,473)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,367)
2 nd Fiscal Year	886
3 rd Fiscal Year	(2,094)
4 th Fiscal Year	(2,897)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,473)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00296968%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,051)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,091
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,091

	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	\$ 3,643	\$ 948
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,643	\$ 948
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,695

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,195
2 nd Fiscal Year	1,500
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,695

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00395748%
Employer's proportionate share at MD 0.00195792%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,064)
Employer's proportionate share of system NOL/(A) at MD \$ (6,724)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,946)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,388)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,100)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 222
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (878)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 187
Changes of assumptions	\$ 132	\$ 100
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,598
Changes in proportionate share	\$ 2,452	\$ 787
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,584	\$ 2,672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (88)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 94
2 nd Fiscal Year	688
3 rd Fiscal Year	(365)
4 th Fiscal Year	(505)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (88)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.16615330%
Employer's proportionate share at MD 0.20988263%

Employer's proportionate share of system NOL/(A) at prior MD \$ (338,554)
Employer's proportionate share of system NOL/(A) at MD \$ (720,738)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (637,387)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (791,940)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (117,875)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 39,328
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (78,547)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 20,052
Changes of assumptions	\$ 14,181	\$ 10,722
Net difference between projected and actual earnings on investments	\$ 0	\$ 171,286
Changes in proportionate share	\$ 66,719	\$ 53,913
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 80,900	\$ 255,973
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (175,073)

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)
1 st Fiscal Year	\$ (25,230)
2 nd Fiscal Year	(56,631)
3 rd Fiscal Year	(39,105)
4 th Fiscal Year	(54,107)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (175,073)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01635840%
Employer's proportionate share at MD 0.01766713%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,332)
Employer's proportionate share of system NOL/(A) at MD \$ (60,669)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (53,653)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,663)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,922)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,710
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (8,212)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,688
Changes of assumptions	\$ 1,194	\$ 903
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,418
Changes in proportionate share	\$ 2,329	\$ 1,606
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,523	\$ 18,615
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,092)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,675)
2 nd Fiscal Year	(3,570)
3 rd Fiscal Year	(3,292)
4 th Fiscal Year	(4,555)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,092)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00516242%
Employer's proportionate share at MD 0.00312180%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,519)
Employer's proportionate share of system NOL/(A) at MD \$ (10,720)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,481)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,779)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,753)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 848
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (905)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 298
Changes of assumptions	\$ 211	\$ 159
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,548
Changes in proportionate share	\$ 2,510	\$ 642
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,721	\$ 3,647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ (56)
2 nd Fiscal Year	516
3 rd Fiscal Year	(582)
4 th Fiscal Year	(805)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00098292%
Employer's proportionate share at MD 0.00171056%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,003)
Employer's proportionate share of system NOL/(A) at MD \$ (5,874)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,195)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,454)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (961)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (95)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,056)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 163
Changes of assumptions	\$ 116	\$ 87
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,396
Changes in proportionate share	\$ 468	\$ 901
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 584	\$ 2,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,963)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (555)
2 nd Fiscal Year	(650)
3 rd Fiscal Year	(319)
4 th Fiscal Year	(441)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,963)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01181503%
Employer's proportionate share at MD 0.01867072%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,074)
Employer's proportionate share of system NOL/(A) at MD \$ (64,115)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (56,701)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (70,449)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,486)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,273)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (15,759)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,784
Changes of assumptions	\$ 1,262	\$ 954
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,237
Changes in proportionate share	\$ 0	\$ 8,520
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,262	\$ 26,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,233)

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)
1 st Fiscal Year	\$ (10,407)
2 nd Fiscal Year	(6,535)
3 rd Fiscal Year	(3,479)
4 th Fiscal Year	(4,813)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (25,233)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01149505%
Employer's proportionate share at MD 0.01251081%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,422)
Employer's proportionate share of system NOL/(A) at MD \$ (42,962)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (37,994)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,206)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,026)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,618
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,408)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,195
Changes of assumptions	\$ 845	\$ 639
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,210
Changes in proportionate share	\$ 2,496	\$ 1,284
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,341	\$ 13,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,987)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,859)
2 nd Fiscal Year	(2,571)
3 rd Fiscal Year	(2,331)
4 th Fiscal Year	(3,225)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,987)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00760424%
Employer's proportionate share at MD 0.00928744%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,494)
Employer's proportionate share of system NOL/(A) at MD \$ (31,893)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,205)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (35,044)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,216)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (628)
○ Differences 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	\$ 887
Changes of assumptions	\$ 628	\$ 474
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,579
Changes in proportionate share	\$ 510	\$ 2,064
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,138	\$ 11,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,866)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,364)
2 nd Fiscal Year	(2,379)
3 rd Fiscal Year	(1,730)
4 th Fiscal Year	(2,394)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,866)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00086436%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,761)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 965
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 965

	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	\$ 1,472	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,472	\$ 12
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,460

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)
1 st Fiscal Year	\$ 1,023
2 nd Fiscal Year	437
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,460

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00086468%
Employer's proportionate share at MD 0.00182530%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,762)
Employer's proportionate share of system NOL/(A) at MD \$ (6,268)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,543)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,887)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,025)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (410)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,435)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 174
Changes of assumptions	\$ 123	\$ 93
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,490
Changes in proportionate share	\$ 152	\$ 1,178
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 275	\$ 2,935
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,660)

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)
1 st Fiscal Year	\$ (1,064)
2 nd Fiscal Year	(785)
3 rd Fiscal Year	(340)
4 th Fiscal Year	(471)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,660)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02723705%
Employer's proportionate share at MD 0.03174677%

Employer's proportionate share of system NOL/(A) at prior MD \$ (55,498)
Employer's proportionate share of system NOL/(A) at MD \$ (109,019)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (96,411)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (119,789)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,830)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,028)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (19,858)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,033
Changes of assumptions	\$ 2,145	\$ 1,622
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,909
Changes in proportionate share	\$ 1,092	\$ 5,530
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,237	\$ 36,094
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,857)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,254)
2 nd Fiscal Year	(7,503)
3 rd Fiscal Year	(5,915)
4 th Fiscal Year	(8,184)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (32,857)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00075807%
Employer's proportionate share at MD 0.00101642%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,545)
Employer's proportionate share of system NOL/(A) at MD \$ (3,490)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,087)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,835)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (571)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,080
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 509

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 97
Changes of assumptions	\$ 69	\$ 52
Net difference between projected and actual earnings on investments	\$ 0	\$ 830
Changes in proportionate share	\$ 1,084	\$ 317
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,153	\$ 1,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ 607
2 nd Fiscal Year	(298)
3 rd Fiscal Year	(189)
4 th Fiscal Year	(262)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (143)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00355211%
Employer's proportionate share at MD 0.00655338%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,238)
Employer's proportionate share of system NOL/(A) at MD \$ (22,504)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,902)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,728)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,681)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,426)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,107)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 626
Changes of assumptions	\$ 443	\$ 335
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,348
Changes in proportionate share	\$ 0	\$ 3,900
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 443	\$ 10,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,766)

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)
1 st Fiscal Year	\$ (4,262)
2 nd Fiscal Year	(2,594)
3 rd Fiscal Year	(1,221)
4 th Fiscal Year	(1,689)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,766)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00324139%
Employer's proportionate share at MD 0.00353856%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,605)
Employer's proportionate share of system NOL/(A) at MD \$ (12,151)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,746)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,352)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,987)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (561)
○ Differences 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	\$ 338
Changes of assumptions	\$ 239	\$ 181
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,888
Changes in proportionate share	\$ 2	\$ 709
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 241	\$ 4,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,875)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,570)
2 nd Fiscal Year	(734)
3 rd Fiscal Year	(659)
4 th Fiscal Year	(912)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,875)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17
○ Differences 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

	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)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00253978%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,175)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,245
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,245

	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	\$ 610
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,124	\$ 610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,514

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)
1 st Fiscal Year	\$ 1,231
2 nd Fiscal Year	1,283
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00213252%
Employer's proportionate share at MD 0.00213339%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,345)
Employer's proportionate share of system NOL/(A) at MD \$ (7,326)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,479)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,050)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,198)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 748
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (450)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 204
Changes of assumptions	\$ 144	\$ 109
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,741
Changes in proportionate share	\$ 522	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 666	\$ 2,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,389)

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)
1 st Fiscal Year	\$ (90)
2 nd Fiscal Year	(351)
3 rd Fiscal Year	(397)
4 th Fiscal Year	(550)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,389)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 458
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 458

	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	\$ 564	\$ 17
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 564	\$ 17
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 547
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 547

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01174365%
Employer's proportionate share at MD 0.02705277%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,929)
Employer's proportionate share of system NOL/(A) at MD \$ (92,899)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (82,156)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (102,077)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,193)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,010)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (16,203)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,585
Changes of assumptions	\$ 1,828	\$ 1,382
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,078
Changes in proportionate share	\$ 8,884	\$ 18,773
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,712	\$ 44,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,106)

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)
1 st Fiscal Year	\$ (9,908)
2 nd Fiscal Year	(12,183)
3 rd Fiscal Year	(5,040)
4 th Fiscal Year	(6,974)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (34,106)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00065995%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,345)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,075
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,075

	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	\$ 1,364	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,364	\$ 1
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,363

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)
1 st Fiscal Year	\$ 1,029
2 nd Fiscal Year	334
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,363

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00025583%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (521)
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
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 278
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 278

	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	\$ 406	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 406	\$ 1
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 405

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 275
2 nd Fiscal Year	130
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 405

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05397329%
Employer's proportionate share at MD 0.05204032%

Employer's proportionate share of system NOL/(A) at prior MD \$ (109,976)
Employer's proportionate share of system NOL/(A) at MD \$ (178,707)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (158,040)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (196,361)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (29,227)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 239
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (28,988)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,972
Changes of assumptions	\$ 3,516	\$ 2,658
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,470
Changes in proportionate share	\$ 2,397	\$ 111
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,913	\$ 50,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,298)

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)
1 st Fiscal Year	\$ (13,597)
2 nd Fiscal Year	(7,590)
3 rd Fiscal Year	(9,696)
4 th Fiscal Year	(13,416)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (44,298)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00087238%
Employer's proportionate share at MD 0.00171124%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,778)
Employer's proportionate share of system NOL/(A) at MD \$ (5,876)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,197)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,457)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (961)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (668)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,629)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 163
Changes of assumptions	\$ 116	\$ 87
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,397
Changes in proportionate share	\$ 3	\$ 1,123
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 119	\$ 2,770
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,651)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,187)
2 nd Fiscal Year	(705)
3 rd Fiscal Year	(319)
4 th Fiscal Year	(441)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,651)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00145292%
Employer's proportionate share at MD 0.00155331%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,960)
Employer's proportionate share of system NOL/(A) at MD \$ (5,334)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,717)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,861)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (872)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (330)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,202)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 148
Changes of assumptions	\$ 105	\$ 79
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,268
Changes in proportionate share	\$ 3	\$ 371
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 108	\$ 1,866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,758)

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)
1 st Fiscal Year	\$ (763)
2 nd Fiscal Year	(306)
3 rd Fiscal Year	(289)
4 th Fiscal Year	(400)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,758)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00040443%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (824)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 178
○ Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 496	\$ 30
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 496	\$ 30
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 466

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 262
2 nd Fiscal Year	204
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 466

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,551
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,551

	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	\$ 2,355	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,355	\$ 5
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,350

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,350
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,350

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 244
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 244

	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	\$ 242	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 242	\$ 3
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 239
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 239

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00267689%
Employer's proportionate share at MD 0.00349604%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,454)
Employer's proportionate share of system NOL/(A) at MD \$ (12,005)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,617)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,191)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,963)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (538)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,501)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 334
Changes of assumptions	\$ 236	\$ 179
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,853
Changes in proportionate share	\$ 9	\$ 1,029
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 245	\$ 4,395
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)
1 st Fiscal Year	\$ (1,607)
2 nd Fiscal Year	(990)
3 rd Fiscal Year	(651)
4 th Fiscal Year	(901)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00218551%
Employer's proportionate share at MD 0.00289672%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,453)
Employer's proportionate share of system NOL/(A) at MD \$ (9,947)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,797)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,930)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,627)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (502)
○ Differences 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	\$ 277
Changes of assumptions	\$ 196	\$ 148
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,364
Changes in proportionate share	\$ 22	\$ 872
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 218	\$ 3,661
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)
1 st Fiscal Year	\$ (1,321)
2 nd Fiscal Year	(836)
3 rd Fiscal Year	(540)
4 th Fiscal Year	(747)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00024624%
Employer's proportionate share at MD 0.00068436%

Employer's proportionate share of system NOL/(A) at prior MD \$ (502)
Employer's proportionate share of system NOL/(A) at MD \$ (2,350)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,078)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,582)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (384)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 686
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 302

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 65
Changes of assumptions	\$ 46	\$ 35
Net difference between projected and actual earnings on investments	\$ 0	\$ 559
Changes in proportionate share	\$ 921	\$ 539
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 967	\$ 1,198
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ 407
2 nd Fiscal Year	(334)
3 rd Fiscal Year	(128)
4 th Fiscal Year	(176)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (231)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00092128%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,877)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 757
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 757

	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	\$ 1,315	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,315	\$ 9
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,306

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 840
2 nd Fiscal Year	466
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,306

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00357648%
Employer's proportionate share at MD 0.01196684%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,287)
Employer's proportionate share of system NOL/(A) at MD \$ (41,094)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (36,342)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,154)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,721)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (538)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (7,259)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,143
Changes of assumptions	\$ 809	\$ 611
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,766
Changes in proportionate share	\$ 5,628	\$ 10,363
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,437	\$ 21,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,446)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,926)
2 nd Fiscal Year	(6,207)
3 rd Fiscal Year	(2,230)
4 th Fiscal Year	(3,085)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,446)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00298053%
Employer's proportionate share at MD 0.00308434%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,073)
Employer's proportionate share of system NOL/(A) at MD \$ (10,592)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,367)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,638)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,732)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 926
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (806)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 295
Changes of assumptions	\$ 208	\$ 158
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,517
Changes in proportionate share	\$ 915	\$ 131
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,123	\$ 3,101
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,978)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46)
2 nd Fiscal Year	(561)
3 rd Fiscal Year	(575)
4 th Fiscal Year	(795)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,978)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00429492%
Employer's proportionate share at MD 0.00382775%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,751)
Employer's proportionate share of system NOL/(A) at MD \$ (13,145)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,624)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,443)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,150)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 665
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,485)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 366
Changes of assumptions	\$ 259	\$ 196
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,124
Changes in proportionate share	\$ 918	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,177	\$ 3,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,515)

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)
1 st Fiscal Year	\$ (420)
2 nd Fiscal Year	(394)
3 rd Fiscal Year	(713)
4 th Fiscal Year	(987)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,515)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00223960%
Employer's proportionate share at MD 0.00342585%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,563)
Employer's proportionate share of system NOL/(A) at MD \$ (11,764)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,404)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,927)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,924)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (713)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,637)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 327
Changes of assumptions	\$ 231	\$ 175
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,796
Changes in proportionate share	\$ 41	\$ 1,454
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 272	\$ 4,752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,480)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,796)
2 nd Fiscal Year	(1,162)
3 rd Fiscal Year	(638)
4 th Fiscal Year	(883)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,480)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00861468%
Employer's proportionate share at MD 0.00556801%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,553)
Employer's proportionate share of system NOL/(A) at MD \$ (19,121)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,909)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,010)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,127)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,833
○ Differences 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	\$ 532
Changes of assumptions	\$ 376	\$ 284
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,544
Changes in proportionate share	\$ 6,476	\$ 131
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,852	\$ 5,491
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,361

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,211
2 nd Fiscal Year	622
3 rd Fiscal Year	(1,037)
4 th Fiscal Year	(1,435)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,361

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00343622%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,002)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,528
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 4,528

	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	\$ 5,933	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,933	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,933

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,198
2 nd Fiscal Year	1,735
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,933

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00087207%
Employer's proportionate share at MD 0.00303338%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,777)
Employer's proportionate share of system NOL/(A) at MD \$ (10,417)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,212)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,446)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,150)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,854)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 290
Changes of assumptions	\$ 205	\$ 155
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,476
Changes in proportionate share	\$ 459	\$ 2,662
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 664	\$ 5,583
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,919)

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)
1 st Fiscal Year	\$ (1,980)
2 nd Fiscal Year	(1,591)
3 rd Fiscal Year	(565)
4 th Fiscal Year	(782)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,919)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00086106%
Employer's proportionate share at MD 0.00058481%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,754)
Employer's proportionate share of system NOL/(A) at MD \$ (2,008)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,776)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,207)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 410
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 56
Changes of assumptions	\$ 40	\$ 30
Net difference between projected and actual earnings on investments	\$ 0	\$ 477
Changes in proportionate share	\$ 518	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 558	\$ 563
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)
1 st Fiscal Year	\$ 211
2 nd Fiscal Year	43
3 rd Fiscal Year	(109)
4 th Fiscal Year	(151)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00045946%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (936)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 456
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 456

	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	\$ 732	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 732	\$ 5
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)
1 st Fiscal Year	\$ 494
2 nd Fiscal Year	233
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00094707%
Employer's proportionate share at MD 0.00179222%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,930)
Employer's proportionate share of system NOL/(A) at MD \$ (6,154)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,443)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,762)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,007)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (490)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,497)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 171
Changes of assumptions	\$ 121	\$ 92
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,463
Changes in proportionate share	\$ 162	\$ 1,042
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 283	\$ 2,768
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,485)

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)
1 st Fiscal Year	\$ (967)
2 nd Fiscal Year	(721)
3 rd Fiscal Year	(334)
4 th Fiscal Year	(462)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,485)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00180907%
Employer's proportionate share at MD 0.00280122%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,686)
Employer's proportionate share of system NOL/(A) at MD \$ (9,619)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,507)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,570)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (461)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,034)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 268
Changes of assumptions	\$ 189	\$ 143
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,286
Changes in proportionate share	\$ 239	\$ 1,217
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 428	\$ 3,914
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,486)

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)
1 st Fiscal Year	\$ (1,279)
2 nd Fiscal Year	(962)
3 rd Fiscal Year	(522)
4 th Fiscal Year	(722)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,486)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00087301%
Employer's proportionate share at MD 0.00006648%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,779)
Employer's proportionate share of system NOL/(A) at MD \$ (228)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (202)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (251)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (37)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,131
○ Differences 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	\$ 6
Changes of assumptions	\$ 4	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 54
Changes in proportionate share	\$ 1,413	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,417	\$ 63
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,354

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 987
2 nd Fiscal Year	396
3 rd Fiscal Year	(12)
4 th Fiscal Year	(17)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,354

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18
○ Differences 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

	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	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00079329%
Employer's proportionate share at MD 0.00218401%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,616)
Employer's proportionate share of system NOL/(A) at MD \$ (7,500)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,633)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,241)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 36
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,191)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 209
Changes of assumptions	\$ 148	\$ 112
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,782
Changes in proportionate share	\$ 1,257	\$ 1,742
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,405	\$ 3,845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,440)

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)
1 st Fiscal Year	\$ (408)
2 nd Fiscal Year	(1,063)
3 rd Fiscal Year	(407)
4 th Fiscal Year	(563)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,440)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00012642%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (258)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 123
○ Differences 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	\$ 189	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 189	\$ 1
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 123
2 nd Fiscal Year	65
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 188

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00117303%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,390)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 219
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 219

	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	\$ 1,439	\$ 566
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,439	\$ 566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 873

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 280
2 nd Fiscal Year	593
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 873

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00044217%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (901)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 472
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 472

	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	\$ 697	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 697	\$ 1
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 696

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 473
2 nd Fiscal Year	223
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 696

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03938701%
Employer's proportionate share at MD 0.01108675%

Employer's proportionate share of system NOL/(A) at prior MD \$ (80,255)
Employer's proportionate share of system NOL/(A) at MD \$ (38,072)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (33,669)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (41,833)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,227)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 30,732
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 24,505

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,059
Changes of assumptions	\$ 749	\$ 566
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,048
Changes in proportionate share	\$ 43,435	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 44,184	\$ 10,673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,511

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)
1 st Fiscal Year	\$ 25,969
2 nd Fiscal Year	12,465
3 rd Fiscal Year	(2,066)
4 th Fiscal Year	(2,858)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 33,511

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00315585%
Employer's proportionate share at MD 0.00128031%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,430)
Employer's proportionate share of system NOL/(A) at MD \$ (4,397)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,888)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,831)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 855
○ Differences 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	\$ 122
Changes of assumptions	\$ 87	\$ 65
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,045
Changes in proportionate share	\$ 2,305	\$ 489
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,392	\$ 1,721
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 502
2 nd Fiscal Year	736
3 rd Fiscal Year	(239)
4 th Fiscal Year	(330)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 671

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
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
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 394
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 394

	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	\$ 362	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 362	\$ 1
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 361

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 361
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 361

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00184854%
Employer's proportionate share at MD 0.00134982%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,767)
Employer's proportionate share of system NOL/(A) at MD \$ (4,635)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,099)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,093)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (758)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 197
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (561)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 129
Changes of assumptions	\$ 91	\$ 69
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,102
Changes in proportionate share	\$ 611	\$ 140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 702	\$ 1,440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (738)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (167)
2 nd Fiscal Year	29
3 rd Fiscal Year	(251)
4 th Fiscal Year	(348)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (738)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00086420%
Employer's proportionate share at MD 0.00038132%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,761)
Employer's proportionate share of system NOL/(A) at MD \$ (1,309)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,158)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,439)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (214)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 652
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 438

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36
Changes of assumptions	\$ 26	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 311
Changes in proportionate share	\$ 889	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 915	\$ 367
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 535
2 nd Fiscal Year	181
3 rd Fiscal Year	(71)
4 th Fiscal Year	(98)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 548

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00136785%
Employer's proportionate share at MD 0.00001586%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,787)
Employer's proportionate share of system NOL/(A) at MD \$ (54)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (48)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (60)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,407
○ Differences 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	\$ 2
Changes of assumptions	\$ 1	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 13
Changes in proportionate share	\$ 2,170	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,171	\$ 28
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,143

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)
1 st Fiscal Year	\$ 1,470
2 nd Fiscal Year	680
3 rd Fiscal Year	(3)
4 th Fiscal Year	(4)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,143

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00353308%
Employer's proportionate share at MD 0.00216579%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,199)
Employer's proportionate share of system NOL/(A) at MD \$ (7,437)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,577)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,172)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,216)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 22
○ Differences 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	\$ 207
Changes of assumptions	\$ 146	\$ 111
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,768
Changes in proportionate share	\$ 1,677	\$ 875
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,823	\$ 2,961
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,138)

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)
1 st Fiscal Year	\$ (509)
2 nd Fiscal Year	334
3 rd Fiscal Year	(404)
4 th Fiscal Year	(558)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,138)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 345
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 345

	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	\$ 36	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 36	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 36

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 36

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00061828%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,260)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 321
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 321

	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	\$ 758	\$ 38
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 758	\$ 38
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 720

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 408
2 nd Fiscal Year	312
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 720

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00061356%
Employer's proportionate share at MD 0.00027401%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,250)
Employer's proportionate share of system NOL/(A) at MD \$ (941)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (832)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,034)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (154)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 385
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 231

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26
Changes of assumptions	\$ 19	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 224
Changes in proportionate share	\$ 557	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 576	\$ 265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 311

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 307
2 nd Fiscal Year	126
3 rd Fiscal Year	(51)
4 th Fiscal Year	(71)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 311

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02699002%
Employer's proportionate share at MD 0.04391980%

Employer's proportionate share of system NOL/(A) at prior MD \$ (54,995)
Employer's proportionate share of system NOL/(A) at MD \$ (150,821)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (133,379)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (165,720)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (24,666)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10,771)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (35,437)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,196
Changes of assumptions	\$ 2,968	\$ 2,244
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,843
Changes in proportionate share	\$ 1,949	\$ 20,832
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,917	\$ 63,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (58,198)

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)
1 st Fiscal Year	\$ (22,915)
2 nd Fiscal Year	(15,778)
3 rd Fiscal Year	(8,183)
4 th Fiscal Year	(11,322)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (58,198)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00302927%
Employer's proportionate share at MD 0.00430525%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,172)
Employer's proportionate share of system NOL/(A) at MD \$ (14,784)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,075)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,245)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,418)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (613)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,031)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 411
Changes of assumptions	\$ 291	\$ 220
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,514
Changes in proportionate share	\$ 342	\$ 1,573
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 633	\$ 5,718
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,085)

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)
1 st Fiscal Year	\$ (1,819)
2 nd Fiscal Year	(1,354)
3 rd Fiscal Year	(802)
4 th Fiscal Year	(1,110)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,085)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03812090%
Employer's proportionate share at MD 0.03945931%

Employer's proportionate share of system NOL/(A) at prior MD \$ (77,675)
Employer's proportionate share of system NOL/(A) at MD \$ (135,503)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (119,833)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (148,890)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,161)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,623
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (20,538)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,770
Changes of assumptions	\$ 2,666	\$ 2,016
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,203
Changes in proportionate share	\$ 2,408	\$ 1,651
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,074	\$ 39,640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,566)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,869)
2 nd Fiscal Year	(7,172)
3 rd Fiscal Year	(7,352)
4 th Fiscal Year	(10,172)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (34,566)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 262
○ Differences 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	\$ 290	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 290	\$ 6
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 284
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 284

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00213221%
Employer's proportionate share at MD 0.00060911%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,345)
Employer's proportionate share of system NOL/(A) at MD \$ (2,092)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,850)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,298)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (342)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 721
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 58
Changes of assumptions	\$ 41	\$ 31
Net difference between projected and actual earnings on investments	\$ 0	\$ 497
Changes in proportionate share	\$ 1,867	\$ 148
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,908	\$ 734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,174

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 777
2 nd Fiscal Year	668
3 rd Fiscal Year	(113)
4 th Fiscal Year	(157)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,174

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00093559%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,906)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,186
○ Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 3,597	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,597	\$ 19
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,578

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,106
2 nd Fiscal Year	472
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,578

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,098
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,098

	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	\$ 1,126	\$ 17
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,126	\$ 17
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)
1 st Fiscal Year	\$ 1,109
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00183014%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,729)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,809
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,809

	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	\$ 2,661	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,661	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,661

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)
1 st Fiscal Year	\$ 1,736
2 nd Fiscal Year	925
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,661

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01186048%
Employer's proportionate share at MD 0.01000993%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,167)
Employer's proportionate share of system NOL/(A) at MD \$ (34,374)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,399)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (37,770)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,622)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,830
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,792)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 956
Changes of assumptions	\$ 676	\$ 511
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,169
Changes in proportionate share	\$ 2,852	\$ 15
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,528	\$ 9,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,123)

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)
1 st Fiscal Year	\$ (964)
2 nd Fiscal Year	(714)
3 rd Fiscal Year	(1,865)
4 th Fiscal Year	(2,581)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,123)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00057582%
Employer's proportionate share at MD 0.00001350%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,173)
Employer's proportionate share of system NOL/(A) at MD \$ (46)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (41)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (51)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 220
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 212

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1
Changes of assumptions	\$ 1	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 11
Changes in proportionate share	\$ 691	\$ 174
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 692	\$ 187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 230
2 nd Fiscal Year	281
3 rd Fiscal Year	(3)
4 th Fiscal Year	(3)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 505

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00164365%
Employer's proportionate share at MD 0.00367691%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,349)
Employer's proportionate share of system NOL/(A) at MD \$ (12,627)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,166)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,874)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,065)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,607)
○ Differences 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	\$ 351
Changes of assumptions	\$ 248	\$ 188
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,001
Changes in proportionate share	\$ 0	\$ 2,607
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 248	\$ 6,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,899)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,634)
2 nd Fiscal Year	(1,631)
3 rd Fiscal Year	(685)
4 th Fiscal Year	(948)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,899)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00115101%
Employer's proportionate share at MD 0.00228018%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,345)
Employer's proportionate share of system NOL/(A) at MD \$ (7,830)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,925)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,604)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,281)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (633)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,914)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 218
Changes of assumptions	\$ 154	\$ 116
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,861
Changes in proportionate share	\$ 157	\$ 1,385
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 311	\$ 3,580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,269)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,310)
2 nd Fiscal Year	(946)
3 rd Fiscal Year	(425)
4 th Fiscal Year	(588)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,269)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00096783%
Employer's proportionate share at MD 0.00194712%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,972)
Employer's proportionate share of system NOL/(A) at MD \$ (6,686)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,913)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,347)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,094)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (243)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,337)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 186
Changes of assumptions	\$ 132	\$ 99
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,589
Changes in proportionate share	\$ 286	\$ 1,201
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 418	\$ 3,075
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,657)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (978)
2 nd Fiscal Year	(816)
3 rd Fiscal Year	(363)
4 th Fiscal Year	(502)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,657)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05185162%
Employer's proportionate share at MD 0.09743986%

Employer's proportionate share of system NOL/(A) at prior MD \$ (105,653)
Employer's proportionate share of system NOL/(A) at MD \$ (334,609)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (295,913)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (367,665)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (54,725)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,339)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (60,064)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,309
Changes of assumptions	\$ 6,584	\$ 4,978
Net difference between projected and actual earnings on investments	\$ 0	\$ 79,521
Changes in proportionate share	\$ 26,152	\$ 56,050
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32,736	\$ 149,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (117,122)

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)
1 st Fiscal Year	\$ (34,789)
2 nd Fiscal Year	(39,059)
3 rd Fiscal Year	(18,155)
4 th Fiscal Year	(25,120)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (117,122)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00380621%
Employer's proportionate share at MD 0.00259064%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,756)
Employer's proportionate share of system NOL/(A) at MD \$ (8,896)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,867)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,775)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,455)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 778
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (677)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 248
Changes of assumptions	\$ 175	\$ 132
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,114
Changes in proportionate share	\$ 1,610	\$ 21
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,785	\$ 2,515
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)
1 st Fiscal Year	\$ 234
2 nd Fiscal Year	187
3 rd Fiscal Year	(483)
4 th Fiscal Year	(668)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01403561%
Employer's proportionate share at MD 0.00886596%

Employer's proportionate share of system NOL/(A) at prior MD \$ (28,599)
Employer's proportionate share of system NOL/(A) at MD \$ (30,446)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,925)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,453)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,794
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 815

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 847
Changes of assumptions	\$ 599	\$ 453
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,236
Changes in proportionate share	\$ 8,618	\$ 45
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,217	\$ 8,581
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)
1 st Fiscal Year	\$ 3,424
2 nd Fiscal Year	1,151
3 rd Fiscal Year	(1,652)
4 th Fiscal Year	(2,286)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00331404%
Employer's proportionate share at MD 0.00848092%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,753)
Employer's proportionate share of system NOL/(A) at MD \$ (29,124)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,755)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,001)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,763)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,915
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,848)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 810
Changes of assumptions	\$ 573	\$ 433
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,921
Changes in proportionate share	\$ 6,708	\$ 6,417
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,281	\$ 14,581
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,300)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 471
2 nd Fiscal Year	(4,005)
3 rd Fiscal Year	(1,580)
4 th Fiscal Year	(2,186)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,300)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00054956%
Employer's proportionate share at MD 0.00074004%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,120)
Employer's proportionate share of system NOL/(A) at MD \$ (2,541)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,247)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,792)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (416)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 526
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 110

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 71
Changes of assumptions	\$ 50	\$ 38
Net difference between projected and actual earnings on investments	\$ 0	\$ 604
Changes in proportionate share	\$ 519	\$ 234
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 569	\$ 947
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ 170
2 nd Fiscal Year	(219)
3 rd Fiscal Year	(138)
4 th Fiscal Year	(191)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (378)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00918547%
Employer's proportionate share at MD 0.01012669%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,716)
Employer's proportionate share of system NOL/(A) at MD \$ (34,775)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,753)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,211)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,687)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (194)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,881)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 968
Changes of assumptions	\$ 684	\$ 517
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,264
Changes in proportionate share	\$ 724	\$ 1,185
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,408	\$ 10,934
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,526)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,887)
2 nd Fiscal Year	(2,142)
3 rd Fiscal Year	(1,887)
4 th Fiscal Year	(2,611)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,526)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00193502%
Employer's proportionate share at MD 0.00091180%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,943)
Employer's proportionate share of system NOL/(A) at MD \$ (3,131)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,769)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,440)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (512)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 763
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 251

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 87
Changes of assumptions	\$ 62	\$ 47
Net difference between projected and actual earnings on investments	\$ 0	\$ 744
Changes in proportionate share	\$ 1,258	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,320	\$ 882
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 476
2 nd Fiscal Year	367
3 rd Fiscal Year	(170)
4 th Fiscal Year	(235)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 438

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 0
○ Differences 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)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00024310%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (495)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 333
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 333

	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	\$ 382	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 382	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 382

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 259
2 nd Fiscal Year	123
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 382

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00093512%
Employer's proportionate share at MD 0.00248401%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,905)
Employer's proportionate share of system NOL/(A) at MD \$ (8,530)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,544)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,373)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,395)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 820
○ Differences 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	\$ 237
Changes of assumptions	\$ 168	\$ 127
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,027
Changes in proportionate share	\$ 1,768	\$ 1,903
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,936	\$ 4,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,358)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (63)
2 nd Fiscal Year	(1,192)
3 rd Fiscal Year	(463)
4 th Fiscal Year	(640)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,358)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00079533%
Employer's proportionate share at MD 0.00138222%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,621)
Employer's proportionate share of system NOL/(A) at MD \$ (4,747)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,198)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,215)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (776)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (564)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,340)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 132
Changes of assumptions	\$ 93	\$ 71
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,128
Changes in proportionate share	\$ 1	\$ 848
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 94	\$ 2,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,085)

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)
1 st Fiscal Year	\$ (946)
2 nd Fiscal Year	(525)
3 rd Fiscal Year	(258)
4 th Fiscal Year	(356)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,085)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03781396%
Employer's proportionate share at MD 0.02145540%

Employer's proportionate share of system NOL/(A) at prior MD \$ (77,050)
Employer's proportionate share of system NOL/(A) at MD \$ (73,678)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (65,157)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (80,957)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,050)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 40,426
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 28,376

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,050
Changes of assumptions	\$ 1,450	\$ 1,096
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,510
Changes in proportionate share	\$ 46,267	\$ 48
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 47,717	\$ 20,704
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,013

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)
1 st Fiscal Year	\$ 31,814
2 nd Fiscal Year	4,728
3 rd Fiscal Year	(3,998)
4 th Fiscal Year	(5,531)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 27,013

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01351372%
Employer's proportionate share at MD 0.01702462%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,536)
Employer's proportionate share of system NOL/(A) at MD \$ (58,463)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (51,702)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,238)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,561)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (149)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (9,710)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,627
Changes of assumptions	\$ 1,150	\$ 870
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,894
Changes in proportionate share	\$ 2,210	\$ 4,309
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,360	\$ 20,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,340)

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)
1 st Fiscal Year	\$ (5,203)
2 nd Fiscal Year	(4,575)
3 rd Fiscal Year	(3,172)
4 th Fiscal Year	(4,389)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,340)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00064234%
Employer's proportionate share at MD 0.00031350%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,309)
Employer's proportionate share of system NOL/(A) at MD \$ (1,077)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (952)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,183)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (176)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 348
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 172

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 30
Changes of assumptions	\$ 21	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 256
Changes in proportionate share	\$ 522	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 543	\$ 304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 263
2 nd Fiscal Year	115
3 rd Fiscal Year	(58)
4 th Fiscal Year	(81)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 239

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01539073%
Employer's proportionate share at MD 0.01162331%

Employer's proportionate share of system NOL/(A) at prior MD \$ (31,360)
Employer's proportionate share of system NOL/(A) at MD \$ (39,915)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (35,299)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,858)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,488
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,040)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,110
Changes of assumptions	\$ 785	\$ 594
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,486
Changes in proportionate share	\$ 6,975	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,760	\$ 11,190
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)
1 st Fiscal Year	\$ 1,744
2 nd Fiscal Year	(11)
3 rd Fiscal Year	(2,166)
4 th Fiscal Year	(2,996)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00172416%
Employer's proportionate share at MD 0.00468152%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,513)
Employer's proportionate share of system NOL/(A) at MD \$ (16,076)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,217)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,665)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,629)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 303
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,326)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 447
Changes of assumptions	\$ 316	\$ 239
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,821
Changes in proportionate share	\$ 2,010	\$ 3,627
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,326	\$ 8,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,808)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,464)
2 nd Fiscal Year	(2,265)
3 rd Fiscal Year	(872)
4 th Fiscal Year	(1,207)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,808)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00087615%
Employer's proportionate share at MD 0.00124487%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,785)
Employer's proportionate share of system NOL/(A) at MD \$ (4,275)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,781)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,697)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (699)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (384)
○ Differences 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	\$ 119
Changes of assumptions	\$ 84	\$ 64
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,016
Changes in proportionate share	\$ 1	\$ 562
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 85	\$ 1,761
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,676)

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)
1 st Fiscal Year	\$ (732)
2 nd Fiscal Year	(391)
3 rd Fiscal Year	(232)
4 th Fiscal Year	(321)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,676)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00238883%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,867)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,415
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,415

	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	\$ 3,566	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,566	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,566

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,360
2 nd Fiscal Year	1,206
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,566

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00083732%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,706)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 773
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 773

	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	\$ 1,132	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,132	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,132

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)
1 st Fiscal Year	\$ 709
2 nd Fiscal Year	423
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,132

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00357664%
Employer's proportionate share at MD 0.00405824%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,288)
Employer's proportionate share of system NOL/(A) at MD \$ (13,936)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,324)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,313)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,279)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,302
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (977)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 388
Changes of assumptions	\$ 274	\$ 207
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,312
Changes in proportionate share	\$ 1,554	\$ 599
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,828	\$ 4,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,678)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37
2 nd Fiscal Year	(912)
3 rd Fiscal Year	(756)
4 th Fiscal Year	(1,046)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,678)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00165403%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,370)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,605
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,605

	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	\$ 2,407	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,407	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,407

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,572
2 nd Fiscal Year	835
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,407

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00175482%
Employer's proportionate share at MD 0.00248941%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,576)
Employer's proportionate share of system NOL/(A) at MD \$ (8,549)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,560)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,393)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,398)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (557)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,955)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 238
Changes of assumptions	\$ 168	\$ 127
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,032
Changes in proportionate share	\$ 2	\$ 939
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 170	\$ 3,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,166)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,280)
2 nd Fiscal Year	(780)
3 rd Fiscal Year	(464)
4 th Fiscal Year	(642)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,166)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00040757%
Employer's proportionate share at MD 0.00143857%

Employer's proportionate share of system NOL/(A) at prior MD \$ (830)
Employer's proportionate share of system NOL/(A) at MD \$ (4,940)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,369)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,428)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (677)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,485)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 137
Changes of assumptions	\$ 97	\$ 73
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,174
Changes in proportionate share	\$ 104	\$ 1,270
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 201	\$ 2,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,453)

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)
1 st Fiscal Year	\$ (1,057)
2 nd Fiscal Year	(758)
3 rd Fiscal Year	(268)
4 th Fiscal Year	(371)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,453)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00164837%
Employer's proportionate share at MD 0.00490154%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,359)
Employer's proportionate share of system NOL/(A) at MD \$ (16,832)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,885)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,495)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,753)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,051)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,804)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 468
Changes of assumptions	\$ 331	\$ 250
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,000
Changes in proportionate share	\$ 383	\$ 4,001
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 714	\$ 8,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,005)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,380)
2 nd Fiscal Year	(2,449)
3 rd Fiscal Year	(913)
4 th Fiscal Year	(1,264)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,005)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00063416%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,292)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 556
- Differences 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	\$ 1,032	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,032	\$ 19
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,013

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)
1 st Fiscal Year	\$ 692
2 nd Fiscal Year	321
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,013

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01133828%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,103)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 12,160
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 12,160

	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	\$ 17,602	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17,602	\$ 12
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,590

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,866
2 nd Fiscal Year	5,724
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 17,590

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00036889%
Employer's proportionate share at MD 0.00007896%

Employer's proportionate share of system NOL/(A) at prior MD \$ (752)
Employer's proportionate share of system NOL/(A) at MD \$ (271)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (240)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (298)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (44)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 355
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 311

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8
Changes of assumptions	\$ 5	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 64
Changes in proportionate share	\$ 486	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 491	\$ 76
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 415

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 316
2 nd Fiscal Year	134
3 rd Fiscal Year	(15)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 415

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00039657%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (808)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 267
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 267

	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	\$ 501	\$ 166
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 501	\$ 166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 335

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 135
2 nd Fiscal Year	200
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 335

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 2.12398453%
Employer's proportionate share at MD 2.93234611%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,327,836)
Employer's proportionate share of system NOL/(A) at MD \$ (10,069,693)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,905,167)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,064,479)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,646,876)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (17,722)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,664,598)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 280,157
Changes of assumptions	\$ 198,133	\$ 149,800
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,393,092
Changes in proportionate share	\$ 523,787	\$ 993,325
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 721,920	\$ 3,816,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,094,454)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (901,282)
2 nd Fiscal Year	(890,878)
3 rd Fiscal Year	(546,349)
4 th Fiscal Year	(755,946)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,094,454)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00021259%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (433)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 231
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 231

	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	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 366	\$ 5
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 361

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 253
2 nd Fiscal Year	108
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 361

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01311732%
Employer's proportionate share at MD 0.02289465%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,728)
Employer's proportionate share of system NOL/(A) at MD \$ (78,620)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (69,528)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (86,387)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,858)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,872
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (8,986)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,187
Changes of assumptions	\$ 1,547	\$ 1,170
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,684
Changes in proportionate share	\$ 10,023	\$ 12,002
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,570	\$ 34,043
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,473)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,601)
2 nd Fiscal Year	(8,705)
3 rd Fiscal Year	(4,266)
4 th Fiscal Year	(5,902)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (22,473)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00560412%
Employer's proportionate share at MD 0.00333574%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,419)
Employer's proportionate share of system NOL/(A) at MD \$ (11,455)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,130)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,587)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,873)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,992
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 3,119

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 319
Changes of assumptions	\$ 225	\$ 170
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,722
Changes in proportionate share	\$ 6,294	\$ 53
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,519	\$ 3,264
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,255

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)
1 st Fiscal Year	\$ 4,140
2 nd Fiscal Year	597
3 rd Fiscal Year	(622)
4 th Fiscal Year	(860)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,255

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00100431%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,046)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 596
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 596

	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	\$ 1,232	\$ 78
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,232	\$ 78
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,154

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)
1 st Fiscal Year	\$ 646
2 nd Fiscal Year	508
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,154

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,166
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,166

	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	\$ 711	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 711	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 711
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 711

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02885853%
Employer's proportionate share at MD 0.02143144%

Employer's proportionate share of system NOL/(A) at prior MD \$ (58,802)
Employer's proportionate share of system NOL/(A) at MD \$ (73,596)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (65,085)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (80,866)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,036)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,439
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,597)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,048
Changes of assumptions	\$ 1,448	\$ 1,095
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,490
Changes in proportionate share	\$ 11,800	\$ 84
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,248	\$ 20,717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,469)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,826
2 nd Fiscal Year	223
3 rd Fiscal Year	(3,993)
4 th Fiscal Year	(5,525)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,469)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02363416%
Employer's proportionate share at MD 0.02007454%

Employer's proportionate share of system NOL/(A) at prior MD \$ (48,157)
Employer's proportionate share of system NOL/(A) at MD \$ (68,936)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (60,964)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (75,746)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,274)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,521
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,753)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,918
Changes of assumptions	\$ 1,356	\$ 1,026
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,383
Changes in proportionate share	\$ 4,947	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,303	\$ 19,327
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)
1 st Fiscal Year	\$ (2,600)
2 nd Fiscal Year	(1,508)
3 rd Fiscal Year	(3,740)
4 th Fiscal Year	(5,175)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00491241%
Employer's proportionate share at MD 0.00063138%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,010)
Employer's proportionate share of system NOL/(A) at MD \$ (2,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,917)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,382)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (355)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,021
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 3,666

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 60
Changes of assumptions	\$ 43	\$ 32
Net difference between projected and actual earnings on investments	\$ 0	\$ 515
Changes in proportionate share	\$ 7,956	\$ 203
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,999	\$ 810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,189

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,410
2 nd Fiscal Year	2,058
3 rd Fiscal Year	(118)
4 th Fiscal Year	(163)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,189

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 39
○ Differences 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

	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	\$ 68	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 68	\$ 3
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)
1 st Fiscal Year	\$ 65
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00166158%
Employer's proportionate share at MD 0.00152024%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,386)
Employer's proportionate share of system NOL/(A) at MD \$ (5,221)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,617)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,736)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (854)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (566)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,420)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 145
Changes of assumptions	\$ 103	\$ 78
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,241
Changes in proportionate share	\$ 173	\$ 431
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 276	\$ 1,895
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)
1 st Fiscal Year	\$ (764)
2 nd Fiscal Year	(179)
3 rd Fiscal Year	(283)
4 th Fiscal Year	(392)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00250723%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,109)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 533
- Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 3,074	\$ 1,095
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,074	\$ 1,095
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,979

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 714
2 nd Fiscal Year	1,265
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,979

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00299610%
Employer's proportionate share at MD 0.01320496%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,105)
Employer's proportionate share of system NOL/(A) at MD \$ (45,346)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (40,102)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (49,826)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,416)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,931)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (15,347)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,262
Changes of assumptions	\$ 892	\$ 675
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,777
Changes in proportionate share	\$ 0	\$ 12,967
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 892	\$ 25,681
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,789)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,594)
2 nd Fiscal Year	(7,329)
3 rd Fiscal Year	(2,460)
4 th Fiscal Year	(3,404)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (24,789)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 14
○ Differences 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

	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	\$ 25	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25	\$ 2
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 23

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00036056%
Employer's proportionate share at MD 0.00265948%

Employer's proportionate share of system NOL/(A) at prior MD \$ (735)
Employer's proportionate share of system NOL/(A) at MD \$ (9,133)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,077)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,035)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,494)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,851)
○ Differences 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	\$ 254
Changes of assumptions	\$ 180	\$ 136
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,170
Changes in proportionate share	\$ 0	\$ 2,994
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 180	\$ 5,554
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,374)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,595)
2 nd Fiscal Year	(1,599)
3 rd Fiscal Year	(496)
4 th Fiscal Year	(686)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,374)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05750668%
Employer's proportionate share at MD 0.04405275%

Employer's proportionate share of system NOL/(A) at prior MD \$ (117,176)
Employer's proportionate share of system NOL/(A) at MD \$ (151,277)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (133,783)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (166,222)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (24,741)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,531
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (14,210)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,209
Changes of assumptions	\$ 2,977	\$ 2,250
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,952
Changes in proportionate share	\$ 18,692	\$ 156
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21,669	\$ 42,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,898)

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)
1 st Fiscal Year	\$ (875)
2 nd Fiscal Year	(459)
3 rd Fiscal Year	(8,208)
4 th Fiscal Year	(11,357)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,898)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.12628481%
Employer's proportionate share at MD 0.06739386%

Employer's proportionate share of system NOL/(A) at prior MD \$ (257,318)
Employer's proportionate share of system NOL/(A) at MD \$ (231,431)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (204,667)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (254,294)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (37,850)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 31,326
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,524)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,439
Changes of assumptions	\$ 4,554	\$ 3,443
Net difference between projected and actual earnings on investments	\$ 0	\$ 55,000
Changes in proportionate share	\$ 72,405	\$ 11,689
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 76,959	\$ 76,571
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 11,677
2 nd Fiscal Year	18,641
3 rd Fiscal Year	(12,557)
4 th Fiscal Year	(17,374)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 388

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.06595909%
Employer's proportionate share at MD 0.07032060%

Employer's proportionate share of system NOL/(A) at prior MD \$ (134,398)
Employer's proportionate share of system NOL/(A) at MD \$ (241,481)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (213,555)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (265,337)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (39,494)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,590
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (35,904)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,718
Changes of assumptions	\$ 4,751	\$ 3,592
Net difference between projected and actual earnings on investments	\$ 0	\$ 57,389
Changes in proportionate share	\$ 5,507	\$ 5,348
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,258	\$ 73,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (62,789)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (17,781)
2 nd Fiscal Year	(13,778)
3 rd Fiscal Year	(13,102)
4 th Fiscal Year	(18,128)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (62,789)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.07947784%
Employer's proportionate share at MD 0.04351046%

Employer's proportionate share of system NOL/(A) at prior MD \$ (161,944)
Employer's proportionate share of system NOL/(A) at MD \$ (149,415)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (132,136)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (164,176)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (24,437)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 38,864
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 14,427

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,157
Changes of assumptions	\$ 2,940	\$ 2,223
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,509
Changes in proportionate share	\$ 53,837	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 56,777	\$ 41,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,888

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)
1 st Fiscal Year	\$ 23,213
2 nd Fiscal Year	10,998
3 rd Fiscal Year	(8,107)
4 th Fiscal Year	(11,217)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 14,888

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.31305054%
Employer's proportionate share at MD 0.47854187%

Employer's proportionate share of system NOL/(A) at prior MD \$ (637,872)
Employer's proportionate share of system NOL/(A) at MD \$ (1,643,316)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,453,272)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,805,659)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (268,761)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (49,418)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (318,179)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 45,720
Changes of assumptions	\$ 32,334	\$ 24,446
Net difference between projected and actual earnings on investments	\$ 0	\$ 390,539
Changes in proportionate share	\$ 61,502	\$ 202,935
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 93,836	\$ 663,640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (569,804)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (194,940)
2 nd Fiscal Year	(162,337)
3 rd Fiscal Year	(89,161)
4 th Fiscal Year	(123,366)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (569,804)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.66637037%
Employer's proportionate share at MD 0.41051663%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,357,798)
Employer's proportionate share of system NOL/(A) at MD \$ (1,409,716)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,246,687)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,548,982)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (230,556)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 36,464
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (194,092)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 39,221
Changes of assumptions	\$ 27,738	\$ 20,971
Net difference between projected and actual earnings on investments	\$ 0	\$ 335,023
Changes in proportionate share	\$ 315,056	\$ 144,832
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 342,794	\$ 540,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (197,253)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (76,548)
2 nd Fiscal Year	61,610
3 rd Fiscal Year	(76,487)
4 th Fiscal Year	(105,829)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (197,253)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07543011%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (153,697)
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
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 50,202
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 50,202

	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	\$ 92,497	\$ 1,759
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 92,497	\$ 1,759
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 90,738

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 52,651
2 nd Fiscal Year	38,087
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 90,738

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.26831870%
Employer's proportionate share at MD 0.28580027%

Employer's proportionate share of system NOL/(A) at prior MD \$ (546,727)
Employer's proportionate share of system NOL/(A) at MD \$ (981,440)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (867,939)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,078,396)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (160,512)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,115)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (162,627)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 27,305
Changes of assumptions	\$ 19,311	\$ 14,600
Net difference between projected and actual earnings on investments	\$ 0	\$ 233,242
Changes in proportionate share	\$ 10,868	\$ 21,573
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 30,179	\$ 296,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (266,541)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (83,741)
2 nd Fiscal Year	(55,873)
3 rd Fiscal Year	(53,250)
4 th Fiscal Year	(73,678)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (266,541)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.22581105%
Employer's proportionate share at MD 0.18067622%

Employer's proportionate share of system NOL/(A) at prior MD \$ (460,113)
Employer's proportionate share of system NOL/(A) at MD \$ (620,443)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (548,691)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (681,737)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (101,472)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 56,117
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (45,355)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,262
Changes of assumptions	\$ 12,208	\$ 9,230
Net difference between projected and actual earnings on investments	\$ 0	\$ 147,450
Changes in proportionate share	\$ 76,789	\$ 15
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 88,997	\$ 173,957
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (84,960)

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)
1 st Fiscal Year	\$ 2,233
2 nd Fiscal Year	(6,952)
3 rd Fiscal Year	(33,663)
4 th Fiscal Year	(46,578)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (84,960)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.65933032%
Employer's proportionate share at MD 0.90735329%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,343,453)
Employer's proportionate share of system NOL/(A) at MD \$ (3,115,856)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,755,518)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,423,672)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (509,591)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 141,947
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (367,644)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 86,689
Changes of assumptions	\$ 61,308	\$ 46,352
Net difference between projected and actual earnings on investments	\$ 0	\$ 740,492
Changes in proportionate share	\$ 284,411	\$ 304,140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 345,719	\$ 1,177,673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (831,954)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (154,388)
2 nd Fiscal Year	(274,599)
3 rd Fiscal Year	(169,056)
4 th Fiscal Year	(233,912)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (831,954)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.45836702%
Employer's proportionate share at MD 0.41509421%

Employer's proportionate share of system NOL/(A) at prior MD \$ (933,970)
Employer's proportionate share of system NOL/(A) at MD \$ (1,425,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,260,589)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,566,255)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (233,127)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 40,644
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (192,483)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 39,658
Changes of assumptions	\$ 28,047	\$ 21,205
Net difference between projected and actual earnings on investments	\$ 0	\$ 338,759
Changes in proportionate share	\$ 61,693	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 89,740	\$ 399,623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (309,883)

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)
1 st Fiscal Year	\$ (79,053)
2 nd Fiscal Year	(46,481)
3 rd Fiscal Year	(77,339)
4 th Fiscal Year	(107,009)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (309,883)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.18163522%
Employer's proportionate share at MD 0.15932307%

Employer's proportionate share of system NOL/(A) at prior MD \$ (370,100)
Employer's proportionate share of system NOL/(A) at MD \$ (547,116)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (483,844)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (601,166)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (89,480)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 24,741
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (64,739)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,222
Changes of assumptions	\$ 10,765	\$ 8,139
Net difference between projected and actual earnings on investments	\$ 0	\$ 130,024
Changes in proportionate share	\$ 34,151	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 44,916	\$ 153,385
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (108,469)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (22,751)
2 nd Fiscal Year	(14,960)
3 rd Fiscal Year	(29,685)
4 th Fiscal Year	(41,073)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (108,469)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04685948%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (95,481)
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
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 20,188
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 20,188

	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	\$ 57,679	\$ 14,107
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 57,679	\$ 14,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,572

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,911
2 nd Fiscal Year	23,661
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 43,572

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04459661%
Employer's proportionate share at MD 0.02378047%

Employer's proportionate share of system NOL/(A) at prior MD \$ (90,870)
Employer's proportionate share of system NOL/(A) at MD \$ (81,662)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (72,218)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (89,730)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,356)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 15,298
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,942

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,272
Changes of assumptions	\$ 1,607	\$ 1,215
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,407
Changes in proportionate share	\$ 26,146	\$ 45
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 27,753	\$ 22,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,814

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,779
2 nd Fiscal Year	6,596
3 rd Fiscal Year	(4,431)
4 th Fiscal Year	(6,130)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,814

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00453204%
Employer's proportionate share at MD 0.00942681%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,234)
Employer's proportionate share of system NOL/(A) at MD \$ (32,372)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,628)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (35,570)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,294)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,637
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (657)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 901
Changes of assumptions	\$ 637	\$ 482
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,693
Changes in proportionate share	\$ 7,718	\$ 6,041
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,355	\$ 15,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,762)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,448
2 nd Fiscal Year	(4,023)
3 rd Fiscal Year	(1,756)
4 th Fiscal Year	(2,430)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,762)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.09616126%
Employer's proportionate share at MD 0.05922744%

Employer's proportionate share of system NOL/(A) at prior MD \$ (195,938)
Employer's proportionate share of system NOL/(A) at MD \$ (203,387)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (179,866)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (223,480)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (33,264)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 28,962
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,302)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,659
Changes of assumptions	\$ 4,002	\$ 3,026
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,336
Changes in proportionate share	\$ 49,519	\$ 255
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 53,521	\$ 57,276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,755)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,651
2 nd Fiscal Year	8,899
3 rd Fiscal Year	(11,035)
4 th Fiscal Year	(15,269)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,755)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.14945777%
Employer's proportionate share at MD 0.11505097%

Employer's proportionate share of system NOL/(A) at prior MD \$ (304,535)
Employer's proportionate share of system NOL/(A) at MD \$ (395,086)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (349,395)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (434,116)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (64,615)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 63,543
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,072)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,992
Changes of assumptions	\$ 7,774	\$ 5,877
Net difference between projected and actual earnings on investments	\$ 0	\$ 93,893
Changes in proportionate share	\$ 74,964	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 82,738	\$ 110,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,024)

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)
1 st Fiscal Year	\$ 24,637
2 nd Fiscal Year	(1,566)
3 rd Fiscal Year	(21,436)
4 th Fiscal Year	(29,660)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,024)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
Discount rate	6.90%
Employer's proportionate share at prior MD	0.16208166%
Employer's proportionate share at MD	0.09091853%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (330,258)
Employer's proportionate share of system NOL/(A) at MD	\$ (312,215)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (276,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (343,058)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (51,062)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 15,554
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (35,508)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,686
Changes of assumptions	\$ 6,143	\$ 4,645
Net difference between projected and actual earnings on investments	\$ 0	\$ 74,199
Changes in proportionate share	\$ 87,272	\$ 32,215
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 93,415	\$ 119,745
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,330)

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)
1 st Fiscal Year	\$ (6,917)
2 nd Fiscal Year	20,965
3 rd Fiscal Year	(16,940)
4 th Fiscal Year	(23,438)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (26,330)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00093575%
Employer's proportionate share at MD 0.00244925%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,907)
Employer's proportionate share of system NOL/(A) at MD \$ (8,411)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,438)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,242)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,376)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,600
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 224

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 234
Changes of assumptions	\$ 165	\$ 125
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,999
Changes in proportionate share	\$ 2,221	\$ 1,856
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,386	\$ 4,214
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,828)

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)
1 st Fiscal Year	\$ 427
2 nd Fiscal Year	(1,167)
3 rd Fiscal Year	(456)
4 th Fiscal Year	(631)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,828)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00031842%
Employer's proportionate share at MD 0.00185398%

Employer's proportionate share of system NOL/(A) at prior MD \$ (649)
Employer's proportionate share of system NOL/(A) at MD \$ (6,367)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,630)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,996)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,041)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 748
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (293)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 177
Changes of assumptions	\$ 125	\$ 95
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,513
Changes in proportionate share	\$ 2,074	\$ 1,932
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,199	\$ 3,717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,518)

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)
1 st Fiscal Year	\$ 386
2 nd Fiscal Year	(1,080)
3 rd Fiscal Year	(345)
4 th Fiscal Year	(478)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,518)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01919631%
Employer's proportionate share at MD 0.01180216%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,114)
Employer's proportionate share of system NOL/(A) at MD \$ (40,529)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (35,842)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (44,533)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,628)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,064
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,564)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,128
Changes of assumptions	\$ 797	\$ 603
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,632
Changes in proportionate share	\$ 9,067	\$ 2,191
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,864	\$ 13,554
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,690)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (238)
2 nd Fiscal Year	1,791
3 rd Fiscal Year	(2,199)
4 th Fiscal Year	(3,043)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,690)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01568430%
Employer's proportionate share at MD 0.01923798%

Employer's proportionate share of system NOL/(A) at prior MD \$ (31,958)
Employer's proportionate share of system NOL/(A) at MD \$ (66,063)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (58,423)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (72,590)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,805)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,940)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (15,745)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,838
Changes of assumptions	\$ 1,300	\$ 983
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,700
Changes in proportionate share	\$ 0	\$ 6,313
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,300	\$ 24,834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,534)

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)
1 st Fiscal Year	\$ (10,028)
2 nd Fiscal Year	(4,962)
3 rd Fiscal Year	(3,584)
4 th Fiscal Year	(4,959)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (23,534)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.63528151%
Employer's proportionate share at MD 0.33387549%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,294,451)
Employer's proportionate share of system NOL/(A) at MD \$ (1,146,530)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,013,938)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,259,796)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (187,512)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 64,009
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (123,503)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 31,899
Changes of assumptions	\$ 22,559	\$ 17,056
Net difference between projected and actual earnings on investments	\$ 0	\$ 272,476
Changes in proportionate share	\$ 369,603	\$ 136,071
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 392,162	\$ 457,502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (65,340)

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)
1 st Fiscal Year	\$ (14,290)
2 nd Fiscal Year	97,229
3 rd Fiscal Year	(62,207)
4 th Fiscal Year	(86,072)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (65,340)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.13668136%
Employer's proportionate share at MD 0.08675130%

Employer's proportionate share of system NOL/(A) at prior MD \$ (278,502)
Employer's proportionate share of system NOL/(A) at MD \$ (297,904)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (263,453)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (327,334)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (48,722)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,086
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (45,636)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,288
Changes of assumptions	\$ 5,862	\$ 4,432
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,798
Changes in proportionate share	\$ 61,228	\$ 28,602
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 67,090	\$ 112,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (45,030)

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)
1 st Fiscal Year	\$ (17,434)
2 nd Fiscal Year	10,931
3 rd Fiscal Year	(16,163)
4 th Fiscal Year	(22,364)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (45,030)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.54315557%
Employer's proportionate share at MD 0.46115752%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,106,735)
Employer's proportionate share of system NOL/(A) at MD \$ (1,583,618)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,400,477)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,740,063)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (258,997)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 44,998
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (213,999)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 44,059
Changes of assumptions	\$ 31,159	\$ 23,558
Net difference between projected and actual earnings on investments	\$ 0	\$ 376,351
Changes in proportionate share	\$ 100,551	\$ 8,070
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 131,710	\$ 452,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (320,328)

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)
1 st Fiscal Year	\$ (81,011)
2 nd Fiscal Year	(34,511)
3 rd Fiscal Year	(85,922)
4 th Fiscal Year	(118,884)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (320,328)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04584920%
Employer's proportionate share at MD 0.02217688%

Employer's proportionate share of system NOL/(A) at prior MD \$ (93,422)
Employer's proportionate share of system NOL/(A) at MD \$ (76,156)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (67,348)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (83,679)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,455)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,669
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,786)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,119
Changes of assumptions	\$ 1,498	\$ 1,133
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,099
Changes in proportionate share	\$ 29,047	\$ 7,711
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 30,545	\$ 29,062
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,483

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)
1 st Fiscal Year	\$ 3,032
2 nd Fiscal Year	8,301
3 rd Fiscal Year	(4,132)
4 th Fiscal Year	(5,717)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,483

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.47466425%
Employer's proportionate share at MD 0.43918514%

Employer's proportionate share of system NOL/(A) at prior MD \$ (967,177)
Employer's proportionate share of system NOL/(A) at MD \$ (1,508,164)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,333,750)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,657,156)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (246,657)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13,122)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (259,779)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 41,960
Changes of assumptions	\$ 29,675	\$ 22,436
Net difference between projected and actual earnings on investments	\$ 0	\$ 358,420
Changes in proportionate share	\$ 43,536	\$ 35,142
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 73,211	\$ 457,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (384,747)

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)
1 st Fiscal Year	\$ (135,316)
2 nd Fiscal Year	(54,383)
3 rd Fiscal Year	(81,828)
4 th Fiscal Year	(113,220)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (384,747)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.15204017%
Employer's proportionate share at MD 0.12476900%

Employer's proportionate share of system NOL/(A) at prior MD \$ (309,797)
Employer's proportionate share of system NOL/(A) at MD \$ (428,457)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (378,908)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (470,785)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (70,073)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,961)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (79,034)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,920
Changes of assumptions	\$ 8,430	\$ 6,374
Net difference between projected and actual earnings on investments	\$ 0	\$ 101,824
Changes in proportionate share	\$ 33,505	\$ 26,110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 41,935	\$ 146,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (104,293)

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)
1 st Fiscal Year	\$ (42,113)
2 nd Fiscal Year	(6,769)
3 rd Fiscal Year	(23,247)
4 th Fiscal Year	(32,165)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (104,293)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.16688495%
Employer's proportionate share at MD 0.11394277%

Employer's proportionate share of system NOL/(A) at prior MD \$ (340,045)
Employer's proportionate share of system NOL/(A) at MD \$ (391,280)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (346,030)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (429,935)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (63,993)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,334
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (61,659)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,886
Changes of assumptions	\$ 7,699	\$ 5,821
Net difference between projected and actual earnings on investments	\$ 0	\$ 92,989
Changes in proportionate share	\$ 64,935	\$ 32,342
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 72,634	\$ 142,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (69,404)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (26,776)
2 nd Fiscal Year	7,975
3 rd Fiscal Year	(21,230)
4 th Fiscal Year	(29,374)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (69,404)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03101228%
Employer's proportionate share at MD 0.01302881%

Employer's proportionate share of system NOL/(A) at prior MD \$ (63,191)
Employer's proportionate share of system NOL/(A) at MD \$ (44,741)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (39,567)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (49,161)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,317)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,068
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,249)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,245
Changes of assumptions	\$ 880	\$ 666
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,633
Changes in proportionate share	\$ 22,052	\$ 5,826
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22,932	\$ 18,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,562

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,414
2 nd Fiscal Year	6,935
3 rd Fiscal Year	(2,428)
4 th Fiscal Year	(3,359)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,562

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.15924973%
Employer's proportionate share at MD 0.09654729%

Employer's proportionate share of system NOL/(A) at prior MD \$ (324,488)
Employer's proportionate share of system NOL/(A) at MD \$ (331,544)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (293,202)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (364,297)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (54,223)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,552
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (45,671)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,224
Changes of assumptions	\$ 6,524	\$ 4,932
Net difference between projected and actual earnings on investments	\$ 0	\$ 78,792
Changes in proportionate share	\$ 76,918	\$ 33,245
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 83,442	\$ 126,193
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (42,751)

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)
1 st Fiscal Year	\$ (15,642)
2 nd Fiscal Year	15,768
3 rd Fiscal Year	(17,988)
4 th Fiscal Year	(24,889)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (42,751)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.08505146%
Employer's proportionate share at MD 0.02188431%

Employer's proportionate share of system NOL/(A) at prior MD \$ (173,301)
Employer's proportionate share of system NOL/(A) at MD \$ (75,151)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (66,460)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (82,575)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,291)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 29,486
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 17,195

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,091
Changes of assumptions	\$ 1,479	\$ 1,118
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,860
Changes in proportionate share	\$ 77,480	\$ 14,574
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 78,959	\$ 35,643
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,316

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)
1 st Fiscal Year	\$ 24,743
2 nd Fiscal Year	28,292
3 rd Fiscal Year	(4,077)
4 th Fiscal Year	(5,642)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 43,316

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05120944%
Employer's proportionate share at MD 0.02587708%

Employer's proportionate share of system NOL/(A) at prior MD \$ (104,344)
Employer's proportionate share of system NOL/(A) at MD \$ (88,862)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (78,585)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (97,641)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,533)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,575
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (7,958)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,472
Changes of assumptions	\$ 1,748	\$ 1,322
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,118
Changes in proportionate share	\$ 31,110	\$ 10,938
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32,858	\$ 35,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,992)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (31)
2 nd Fiscal Year	8,531
3 rd Fiscal Year	(4,821)
4 th Fiscal Year	(6,671)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,992)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.09706697%
Employer's proportionate share at MD 0.03734617%

Employer's proportionate share of system NOL/(A) at prior MD \$ (197,784)
Employer's proportionate share of system NOL/(A) at MD \$ (128,247)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (113,416)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (140,916)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (20,975)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 24,173
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 3,198

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,568
Changes of assumptions	\$ 2,523	\$ 1,908
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,478
Changes in proportionate share	\$ 73,233	\$ 13,087
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 75,756	\$ 49,041
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,715

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,295
2 nd Fiscal Year	24,006
3 rd Fiscal Year	(6,958)
4 th Fiscal Year	(9,628)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 26,715

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.18330797%
Employer's proportionate share at MD 0.12297914%

Employer's proportionate share of system NOL/(A) at prior MD \$ (373,509)
Employer's proportionate share of system NOL/(A) at MD \$ (422,311)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (373,472)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (464,031)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (69,068)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18,702
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (50,366)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,749
Changes of assumptions	\$ 8,309	\$ 6,282
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,363
Changes in proportionate share	\$ 73,978	\$ 21,803
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 82,287	\$ 140,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (57,910)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,511)
2 nd Fiscal Year	10,217
3 rd Fiscal Year	(22,913)
4 th Fiscal Year	(31,703)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (57,910)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.16877956%
Employer's proportionate share at MD 0.07986958%

Employer's proportionate share of system NOL/(A) at prior MD \$ (343,906)
Employer's proportionate share of system NOL/(A) at MD \$ (274,273)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (242,554)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (301,368)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (44,857)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 30,983
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (13,874)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,631
Changes of assumptions	\$ 5,397	\$ 4,080
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,182
Changes in proportionate share	\$ 109,036	\$ 29,799
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 114,433	\$ 106,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,741

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)
1 st Fiscal Year	\$ 11,466
2 nd Fiscal Year	31,746
3 rd Fiscal Year	(14,881)
4 th Fiscal Year	(20,590)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,741

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01347174%
Employer's proportionate share at MD 0.01076043%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,450)
Employer's proportionate share of system NOL/(A) at MD \$ (36,951)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (32,678)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (40,602)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,043)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (732)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,775)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,028
Changes of assumptions	\$ 727	\$ 550
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,782
Changes in proportionate share	\$ 3,325	\$ 2,290
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,052	\$ 12,650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,598)

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)
1 st Fiscal Year	\$ (3,416)
2 nd Fiscal Year	(402)
3 rd Fiscal Year	(2,005)
4 th Fiscal Year	(2,774)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,598)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05205949%
Employer's proportionate share at MD 0.02239724%

Employer's proportionate share of system NOL/(A) at prior MD \$ (106,077)
Employer's proportionate share of system NOL/(A) at MD \$ (76,912)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (68,018)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (84,510)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,579)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,568
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,011)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,140
Changes of assumptions	\$ 1,513	\$ 1,144
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,278
Changes in proportionate share	\$ 36,440	\$ 11,261
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 37,953	\$ 32,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,130

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)
1 st Fiscal Year	\$ 3,786
2 nd Fiscal Year	11,291
3 rd Fiscal Year	(4,173)
4 th Fiscal Year	(5,774)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,130

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05365000%
Employer's proportionate share at MD 0.02321388%

Employer's proportionate share of system NOL/(A) at prior MD \$ (109,317)
Employer's proportionate share of system NOL/(A) at MD \$ (79,717)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (70,498)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (87,592)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,037)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 11,339
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,698)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,218
Changes of assumptions	\$ 1,569	\$ 1,186
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,945
Changes in proportionate share	\$ 37,334	\$ 9,636
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 38,903	\$ 31,985
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,918

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,681
2 nd Fiscal Year	11,547
3 rd Fiscal Year	(4,325)
4 th Fiscal Year	(5,984)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,918

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.25806901%
Employer's proportionate share at MD 0.13843189%

Employer's proportionate share of system NOL/(A) at prior MD \$ (525,842)
Employer's proportionate share of system NOL/(A) at MD \$ (475,376)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (420,400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (522,338)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (77,747)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 29,463
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (48,284)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,226
Changes of assumptions	\$ 9,354	\$ 7,072
Net difference between projected and actual earnings on investments	\$ 0	\$ 112,974
Changes in proportionate share	\$ 146,939	\$ 52,974
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 156,293	\$ 186,246
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,953)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,094)
2 nd Fiscal Year	37,620
3 rd Fiscal Year	(25,792)
4 th Fiscal Year	(35,687)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (29,953)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02127364%
Employer's proportionate share at MD 0.00307692%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43,347)
Employer's proportionate share of system NOL/(A) at MD \$ (10,566)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,344)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,610)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,728)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,596
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 7,868

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 294
Changes of assumptions	\$ 208	\$ 157
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,511
Changes in proportionate share	\$ 22,314	\$ 2,516
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22,522	\$ 5,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,044

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)
1 st Fiscal Year	\$ 9,729
2 nd Fiscal Year	8,681
3 rd Fiscal Year	(573)
4 th Fiscal Year	(793)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 17,044

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.11993002%
Employer's proportionate share at MD 0.05168093%

Employer's proportionate share of system NOL/(A) at prior MD \$ (244,370)
Employer's proportionate share of system NOL/(A) at MD \$ (177,473)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (156,948)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (195,005)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (29,025)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 26,978
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,047)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,938
Changes of assumptions	\$ 3,492	\$ 2,640
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,177
Changes in proportionate share	\$ 83,718	\$ 20,261
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 87,210	\$ 70,016
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,194

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)
1 st Fiscal Year	\$ 14,193
2 nd Fiscal Year	25,953
3 rd Fiscal Year	(9,629)
4 th Fiscal Year	(13,323)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 17,194

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03965354%
Employer's proportionate share at MD 0.01873686%

Employer's proportionate share of system NOL/(A) at prior MD \$ (80,798)
Employer's proportionate share of system NOL/(A) at MD \$ (64,342)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (56,901)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (70,699)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,523)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,007
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,516)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,790
Changes of assumptions	\$ 1,266	\$ 957
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,291
Changes in proportionate share	\$ 25,704	\$ 8,626
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26,970	\$ 26,664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 306

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,149
2 nd Fiscal Year	7,478
3 rd Fiscal Year	(3,491)
4 th Fiscal Year	(4,830)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 306

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 1.56763947%
Employer's proportionate share at MD 0.79419005%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,194,226)
Employer's proportionate share of system NOL/(A) at MD \$ (2,727,253)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,411,855)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,996,679)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (446,036)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 198,144
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (247,892)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 75,877
Changes of assumptions	\$ 53,662	\$ 40,571
Net difference between projected and actual earnings on investments	\$ 0	\$ 648,140
Changes in proportionate share	\$ 948,450	\$ 322,312
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,002,112	\$ 1,086,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (84,788)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,121
2 nd Fiscal Year	259,801
3 rd Fiscal Year	(147,972)
4 th Fiscal Year	(204,739)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (84,788)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.08676650%
Employer's proportionate share at MD 0.05257147%

Employer's proportionate share of system NOL/(A) at prior MD \$ (176,796)
Employer's proportionate share of system NOL/(A) at MD \$ (180,531)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (159,653)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (198,365)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (29,525)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,385
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (21,140)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,023
Changes of assumptions	\$ 3,552	\$ 2,686
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,904
Changes in proportionate share	\$ 42,010	\$ 15,335
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 45,562	\$ 65,948
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,386)

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)
1 st Fiscal Year	\$ (5,649)
2 nd Fiscal Year	8,612
3 rd Fiscal Year	(9,795)
4 th Fiscal Year	(13,553)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,386)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04537653%
Employer's proportionate share at MD 0.01545579%

Employer's proportionate share of system NOL/(A) at prior MD \$ (92,459)
Employer's proportionate share of system NOL/(A) at MD \$ (53,075)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (46,937)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (58,319)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,680)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 11,950
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 3,270

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,477
Changes of assumptions	\$ 1,044	\$ 790
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,613
Changes in proportionate share	\$ 36,691	\$ 7,532
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 37,735	\$ 22,412
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,323

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)
1 st Fiscal Year	\$ 9,624
2 nd Fiscal Year	12,564
3 rd Fiscal Year	(2,880)
4 th Fiscal Year	(3,984)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 15,323

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
Discount rate	6.90%
Employer's proportionate share at prior MD	0.40745225%
Employer's proportionate share at MD	0.26986057%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (830,226)
Employer's proportionate share of system NOL/(A) at MD	\$ (926,703)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (819,533)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,018,252)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (151,560)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 27,120
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (124,440)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 25,783
Changes of assumptions	\$ 18,234	\$ 13,786
Net difference between projected and actual earnings on investments	\$ 0	\$ 220,234
Changes in proportionate share	\$ 168,723	\$ 64,496
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 186,957	\$ 324,299
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (137,342)

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)
1 st Fiscal Year	\$ (42,543)
2 nd Fiscal Year	25,051
3 rd Fiscal Year	(50,280)
4 th Fiscal Year	(69,569)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (137,342)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.06150881%
Employer's proportionate share at MD 0.03661592%

Employer's proportionate share of system NOL/(A) at prior MD \$ (125,330)
Employer's proportionate share of system NOL/(A) at MD \$ (125,739)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (111,198)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (138,161)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (20,564)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,773
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (14,791)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,498
Changes of assumptions	\$ 2,474	\$ 1,871
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,882
Changes in proportionate share	\$ 30,526	\$ 10,382
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 33,000	\$ 45,633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,633)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,914)
2 nd Fiscal Year	6,542
3 rd Fiscal Year	(6,822)
4 th Fiscal Year	(9,439)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,633)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01698233%
Employer's proportionate share at MD 0.00896214%

Employer's proportionate share of system NOL/(A) at prior MD \$ (34,603)
Employer's proportionate share of system NOL/(A) at MD \$ (30,776)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,217)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,816)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,033)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,473
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,560)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 856
Changes of assumptions	\$ 606	\$ 458
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,314
Changes in proportionate share	\$ 9,848	\$ 3,085
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,454	\$ 11,713
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,259)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 146
2 nd Fiscal Year	2,575
3 rd Fiscal Year	(1,670)
4 th Fiscal Year	(2,310)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,259)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.08851991%
Employer's proportionate share at MD 0.05046069%

Employer's proportionate share of system NOL/(A) at prior MD \$ (180,368)
Employer's proportionate share of system NOL/(A) at MD \$ (173,282)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (153,243)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (190,401)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (28,340)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 11,924
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (16,416)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,821
Changes of assumptions	\$ 3,410	\$ 2,578
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,181
Changes in proportionate share	\$ 46,893	\$ 15,992
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 50,303	\$ 64,572
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,269)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,770)
2 nd Fiscal Year	10,911
3 rd Fiscal Year	(9,402)
4 th Fiscal Year	(13,009)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,269)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01956928%
Employer's proportionate share at MD 0.00492347%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,874)
Employer's proportionate share of system NOL/(A) at MD \$ (16,907)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,952)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,577)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,765)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,563
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 3,798

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 470
Changes of assumptions	\$ 333	\$ 252
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,018
Changes in proportionate share	\$ 17,963	\$ 3,623
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18,296	\$ 8,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,933

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,534
2 nd Fiscal Year	6,586
3 rd Fiscal Year	(917)
4 th Fiscal Year	(1,269)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,933

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03016207%
Employer's proportionate share at MD 0.01496141%

Employer's proportionate share of system NOL/(A) at prior MD \$ (61,458)
Employer's proportionate share of system NOL/(A) at MD \$ (51,378)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (45,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (56,453)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,403)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,540
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,863)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,429
Changes of assumptions	\$ 1,011	\$ 764
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,210
Changes in proportionate share	\$ 18,640	\$ 6,535
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19,651	\$ 20,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,287)

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)
1 st Fiscal Year	\$ 144
2 nd Fiscal Year	5,213
3 rd Fiscal Year	(2,788)
4 th Fiscal Year	(3,857)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,287)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02036147%
Employer's proportionate share at MD 0.00925842%

Employer's proportionate share of system NOL/(A) at prior MD \$ (41,489)
Employer's proportionate share of system NOL/(A) at MD \$ (31,793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,117)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,934)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,200)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,478
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (722)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 885
Changes of assumptions	\$ 626	\$ 473
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,556
Changes in proportionate share	\$ 13,616	\$ 2,854
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,242	\$ 11,768
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)
1 st Fiscal Year	\$ 2,503
2 nd Fiscal Year	4,083
3 rd Fiscal Year	(1,725)
4 th Fiscal Year	(2,387)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01923703%
Employer's proportionate share at MD 0.00563854%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,197)
Employer's proportionate share of system NOL/(A) at MD \$ (19,363)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,124)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,276)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,167)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,367
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 3,200

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 539
Changes of assumptions	\$ 381	\$ 288
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,602
Changes in proportionate share	\$ 16,675	\$ 3,001
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17,056	\$ 8,430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,626

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,193
2 nd Fiscal Year	5,938
3 rd Fiscal Year	(1,051)
4 th Fiscal Year	(1,454)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,626

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03225167%
Employer's proportionate share at MD 0.04323139%

Employer's proportionate share of system NOL/(A) at prior MD \$ (65,716)
Employer's proportionate share of system NOL/(A) at MD \$ (148,457)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (131,288)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (163,123)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (24,280)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (15,084)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (39,364)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,130
Changes of assumptions	\$ 2,921	\$ 2,208
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,281
Changes in proportionate share	\$ 25	\$ 20,133
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,946	\$ 61,752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (58,806)

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)
1 st Fiscal Year	\$ (26,947)
2 nd Fiscal Year	(12,661)
3 rd Fiscal Year	(8,055)
4 th Fiscal Year	(11,145)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (58,806)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02772325%
Employer's proportionate share at MD 0.00967450%

Employer's proportionate share of system NOL/(A) at prior MD \$ (56,489)
Employer's proportionate share of system NOL/(A) at MD \$ (33,222)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,380)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,504)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,433)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,642
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,209

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 924
Changes of assumptions	\$ 654	\$ 494
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,895
Changes in proportionate share	\$ 22,134	\$ 5,719
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22,788	\$ 15,032
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,756

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)
1 st Fiscal Year	\$ 4,530
2 nd Fiscal Year	7,521
3 rd Fiscal Year	(1,803)
4 th Fiscal Year	(2,494)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,756

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.10397699%
Employer's proportionate share at MD 0.06117489%

Employer's proportionate share of system NOL/(A) at prior MD \$ (211,864)
Employer's proportionate share of system NOL/(A) at MD \$ (210,075)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (185,780)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (230,828)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (34,357)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,835
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (29,522)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,845
Changes of assumptions	\$ 4,133	\$ 3,125
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,925
Changes in proportionate share	\$ 52,487	\$ 23,190
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 56,620	\$ 82,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,465)

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)
1 st Fiscal Year	\$ (9,838)
2 nd Fiscal Year	11,543
3 rd Fiscal Year	(11,398)
4 th Fiscal Year	(15,771)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (25,465)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02935951%
Employer's proportionate share at MD 0.04091071%

Employer's proportionate share of system NOL/(A) at prior MD \$ (59,823)
Employer's proportionate share of system NOL/(A) at MD \$ (140,488)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (124,241)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (154,366)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,976)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 13,268
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (9,708)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,909
Changes of assumptions	\$ 2,764	\$ 2,090
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,387
Changes in proportionate share	\$ 19,040	\$ 14,165
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21,804	\$ 53,551
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,747)

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)
1 st Fiscal Year	\$ (1,010)
2 nd Fiscal Year	(12,568)
3 rd Fiscal Year	(7,622)
4 th Fiscal Year	(10,547)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (31,747)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01242293%
Employer's proportionate share at MD 0.00498658%

Employer's proportionate share of system NOL/(A) at prior MD \$ (25,313)
Employer's proportionate share of system NOL/(A) at MD \$ (17,124)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,144)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,816)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,945
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,144

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 476
Changes of assumptions	\$ 337	\$ 255
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,070
Changes in proportionate share	\$ 9,138	\$ 1,443
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,475	\$ 6,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,231

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)
1 st Fiscal Year	\$ 2,512
2 nd Fiscal Year	2,934
3 rd Fiscal Year	(929)
4 th Fiscal Year	(1,286)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,231

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01218974%
Employer's proportionate share at MD 0.00870331%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,838)
Employer's proportionate share of system NOL/(A) at MD \$ (29,887)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,431)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,840)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,888)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (325)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,213)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 832
Changes of assumptions	\$ 588	\$ 445
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,103
Changes in proportionate share	\$ 4,284	\$ 2,642
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,872	\$ 11,022
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,150)

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)
1 st Fiscal Year	\$ (2,611)
2 nd Fiscal Year	327
3 rd Fiscal Year	(1,622)
4 th Fiscal Year	(2,244)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,150)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01959680%
Employer's proportionate share at MD 0.00714899%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,930)
Employer's proportionate share of system NOL/(A) at MD \$ (24,550)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,711)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,975)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,015)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,581
○ Differences 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	\$ 683
Changes of assumptions	\$ 483	\$ 365
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,834
Changes in proportionate share	\$ 15,283	\$ 4,982
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15,766	\$ 11,864
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,902

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)
1 st Fiscal Year	\$ 1,967
2 nd Fiscal Year	5,109
3 rd Fiscal Year	(1,332)
4 th Fiscal Year	(1,843)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,902

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01114974%
Employer's proportionate share at MD 0.00415542%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,719)
Employer's proportionate share of system NOL/(A) at MD \$ (14,270)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,619)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,679)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,334)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,532
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (802)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 397
Changes of assumptions	\$ 281	\$ 212
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,391
Changes in proportionate share	\$ 8,582	\$ 3,208
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,863	\$ 7,208
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,655

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 653
2 nd Fiscal Year	2,847
3 rd Fiscal Year	(774)
4 th Fiscal Year	(1,071)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,655

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00714321%
Employer's proportionate share at MD 0.00175308%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,555)
Employer's proportionate share of system NOL/(A) at MD \$ (6,020)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,324)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,615)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (985)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,751
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,766

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 167
Changes of assumptions	\$ 118	\$ 90
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,431
Changes in proportionate share	\$ 6,627	\$ 1,179
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,745	\$ 2,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,878

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)
1 st Fiscal Year	\$ 2,225
2 nd Fiscal Year	2,432
3 rd Fiscal Year	(327)
4 th Fiscal Year	(452)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,878

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00682904%
Employer's proportionate share at MD 0.00660501%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,915)
Employer's proportionate share of system NOL/(A) at MD \$ (22,682)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,059)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,922)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,710)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,433)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,143)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 631
Changes of assumptions	\$ 446	\$ 337
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,390
Changes in proportionate share	\$ 275	\$ 1,214
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 721	\$ 7,572
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,851)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,945)
2 nd Fiscal Year	(973)
3 rd Fiscal Year	(1,231)
4 th Fiscal Year	(1,703)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,851)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00331671%
Employer's proportionate share at MD 0.00583494%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,758)
Employer's proportionate share of system NOL/(A) at MD \$ (20,037)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,720)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,017)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,277)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,058)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,335)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 557
Changes of assumptions	\$ 394	\$ 298
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,762
Changes in proportionate share	\$ 1,048	\$ 3,127
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,442	\$ 8,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,302)

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)
1 st Fiscal Year	\$ (2,479)
2 nd Fiscal Year	(2,232)
3 rd Fiscal Year	(1,087)
4 th Fiscal Year	(1,504)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,302)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 197
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 197

	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	\$ 176	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 176	\$ 1
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 175
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 175

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00013397%
Employer's proportionate share at MD 0.00039853%

Employer's proportionate share of system NOL/(A) at prior MD \$ (273)
Employer's proportionate share of system NOL/(A) at MD \$ (1,369)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,210)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,504)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (224)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (44)
○ Differences 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)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 38
Changes of assumptions	\$ 27	\$ 20
Net difference between projected and actual earnings on investments	\$ 0	\$ 325
Changes in proportionate share	\$ 120	\$ 324
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 147	\$ 707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (560)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (185)
2 nd Fiscal Year	(199)
3 rd Fiscal Year	(74)
4 th Fiscal Year	(103)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (560)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
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
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 461
○ Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 325	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 325	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 325

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00002091%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 285
○ Differences 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

	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	\$ 308	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 308	\$ 3
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 305

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 294
2 nd Fiscal Year	11
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 305

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00075571%
Employer's proportionate share at MD 0.00149526%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,540)
Employer's proportionate share of system NOL/(A) at MD \$ (5,135)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,541)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,642)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (840)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (505)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,345)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 143
Changes of assumptions	\$ 101	\$ 76
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,220
Changes in proportionate share	\$ 29	\$ 909
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 130	\$ 2,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,218)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (935)
2 nd Fiscal Year	(619)
3 rd Fiscal Year	(279)
4 th Fiscal Year	(385)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,218)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00063683%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,298)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 796
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 796

	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	\$ 1,087	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,087	\$ 1
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,086

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)
1 st Fiscal Year	\$ 764
2 nd Fiscal Year	322
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,086

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00227168%
Employer's proportionate share at MD 0.00539321%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,629)
Employer's proportionate share of system NOL/(A) at MD \$ (18,520)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,379)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,350)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (565)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,594)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 515
Changes of assumptions	\$ 364	\$ 276
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,401
Changes in proportionate share	\$ 1,279	\$ 3,828
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,643	\$ 9,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,377)

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)
1 st Fiscal Year	\$ (2,517)
2 nd Fiscal Year	(2,465)
3 rd Fiscal Year	(1,005)
4 th Fiscal Year	(1,390)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,377)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.45906895%
Employer's proportionate share at MD 0.24227766%

Employer's proportionate share of system NOL/(A) at prior MD \$ (935,400)
Employer's proportionate share of system NOL/(A) at MD \$ (831,983)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (735,767)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (914,175)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (136,069)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 39,161
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (96,908)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 23,147
Changes of assumptions	\$ 16,370	\$ 12,377
Net difference between projected and actual earnings on investments	\$ 0	\$ 197,723
Changes in proportionate share	\$ 265,842	\$ 104,402
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 282,212	\$ 337,649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (55,437)

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)
1 st Fiscal Year	\$ (17,419)
2 nd Fiscal Year	69,581
3 rd Fiscal Year	(45,141)
4 th Fiscal Year	(62,458)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (55,437)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.20491716%
Employer's proportionate share at MD 0.10331563%

Employer's proportionate share of system NOL/(A) at prior MD \$ (417,540)
Employer's proportionate share of system NOL/(A) at MD \$ (354,786)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (313,757)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (389,836)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (58,025)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 24,221
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (33,804)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,871
Changes of assumptions	\$ 6,981	\$ 5,278
Net difference between projected and actual earnings on investments	\$ 0	\$ 84,316
Changes in proportionate share	\$ 124,655	\$ 44,752
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 131,636	\$ 144,217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,581)

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)
1 st Fiscal Year	\$ (992)
2 nd Fiscal Year	34,295
3 rd Fiscal Year	(19,250)
4 th Fiscal Year	(26,634)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,581)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.24142223%
Employer's proportionate share at MD 0.12121661%

Employer's proportionate share of system NOL/(A) at prior MD \$ (491,922)
Employer's proportionate share of system NOL/(A) at MD \$ (416,259)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (368,120)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (457,381)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (68,078)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 37,870
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (30,208)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,581
Changes of assumptions	\$ 8,190	\$ 6,192
Net difference between projected and actual earnings on investments	\$ 0	\$ 98,925
Changes in proportionate share	\$ 147,403	\$ 43,385
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 155,593	\$ 160,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,490)

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)
1 st Fiscal Year	\$ 8,603
2 nd Fiscal Year	40,741
3 rd Fiscal Year	(22,585)
4 th Fiscal Year	(31,249)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,490)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.24611796%
Employer's proportionate share at MD 0.22650028%

Employer's proportionate share of system NOL/(A) at prior MD \$ (501,490)
Employer's proportionate share of system NOL/(A) at MD \$ (777,803)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (687,853)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (854,643)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (127,208)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,389
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (117,819)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 21,640
Changes of assumptions	\$ 15,304	\$ 11,571
Net difference between projected and actual earnings on investments	\$ 0	\$ 184,847
Changes in proportionate share	\$ 24,056	\$ 1,175
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 39,360	\$ 219,233
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (179,873)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (51,900)
2 nd Fiscal Year	(27,381)
3 rd Fiscal Year	(42,201)
4 th Fiscal Year	(58,391)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (179,873)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.32266622%
Employer's proportionate share at MD 0.14529877%

Employer's proportionate share of system NOL/(A) at prior MD \$ (657,465)
Employer's proportionate share of system NOL/(A) at MD \$ (498,957)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (441,254)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (548,249)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (81,603)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 52,773
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (28,830)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,882
Changes of assumptions	\$ 9,818	\$ 7,423
Net difference between projected and actual earnings on investments	\$ 0	\$ 118,579
Changes in proportionate share	\$ 217,499	\$ 67,624
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 227,317	\$ 207,508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,809

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,698
2 nd Fiscal Year	65,640
3 rd Fiscal Year	(27,072)
4 th Fiscal Year	(37,457)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 19,809

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04808991%
Employer's proportionate share at MD 0.04354860%

Employer's proportionate share of system NOL/(A) at prior MD \$ (97,988)
Employer's proportionate share of system NOL/(A) at MD \$ (149,546)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (132,252)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (164,320)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (24,458)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,079)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (25,537)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,161
Changes of assumptions	\$ 2,942	\$ 2,225
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,540
Changes in proportionate share	\$ 5,568	\$ 3,600
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,510	\$ 45,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,016)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,798)
2 nd Fiscal Year	(4,877)
3 rd Fiscal Year	(8,114)
4 th Fiscal Year	(11,227)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (37,016)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00540646%
Employer's proportionate share at MD 0.01120149%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,016)
Employer's proportionate share of system NOL/(A) at MD \$ (38,466)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,018)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (42,266)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,291)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (746)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (7,037)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,070
Changes of assumptions	\$ 757	\$ 572
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,142
Changes in proportionate share	\$ 3,190	\$ 7,118
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,947	\$ 17,902
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,955)

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)
1 st Fiscal Year	\$ (4,210)
2 nd Fiscal Year	(4,770)
3 rd Fiscal Year	(2,087)
4 th Fiscal Year	(2,888)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,955)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02207651%
Employer's proportionate share at MD 0.01149946%

Employer's proportionate share of system NOL/(A) at prior MD \$ (44,983)
Employer's proportionate share of system NOL/(A) at MD \$ (39,489)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,922)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,390)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,458)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,549
○ Differences 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	\$ 1,099
Changes of assumptions	\$ 777	\$ 587
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,385
Changes in proportionate share	\$ 12,970	\$ 4,151
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,747	\$ 15,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,475)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 185
2 nd Fiscal Year	3,447
3 rd Fiscal Year	(2,143)
4 th Fiscal Year	(2,965)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,475)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00087961%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,792)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 810
- Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 1,269	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,269	\$ 3
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,266

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)
1 st Fiscal Year	\$ 821
2 nd Fiscal Year	445
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,266

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05567654%
Employer's proportionate share at MD 0.02968155%

Employer's proportionate share of system NOL/(A) at prior MD \$ (113,447)
Employer's proportionate share of system NOL/(A) at MD \$ (101,927)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (90,139)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (111,996)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,670)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,442
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (9,228)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,836
Changes of assumptions	\$ 2,006	\$ 1,516
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,223
Changes in proportionate share	\$ 31,877	\$ 10,200
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 33,883	\$ 38,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,892)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 50
2 nd Fiscal Year	8,239
3 rd Fiscal Year	(5,530)
4 th Fiscal Year	(7,652)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,892)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 205
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 205

	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	\$ 190	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 190	\$ 2
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 188
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 188

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.30835103%
Employer's proportionate share at MD 0.12073473%

Employer's proportionate share of system NOL/(A) at prior MD \$ (628,297)
Employer's proportionate share of system NOL/(A) at MD \$ (414,604)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (366,656)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (455,562)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (67,808)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 63,295
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,513)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,535
Changes of assumptions	\$ 8,158	\$ 6,168
Net difference between projected and actual earnings on investments	\$ 0	\$ 98,532
Changes in proportionate share	\$ 230,138	\$ 65,425
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 238,296	\$ 181,660
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,636

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)
1 st Fiscal Year	\$ 35,398
2 nd Fiscal Year	74,858
3 rd Fiscal Year	(22,495)
4 th Fiscal Year	(31,125)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 56,636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00231634%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,720)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,361
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,361

	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	\$ 2,841	\$ 243
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,841	\$ 243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,598

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)
1 st Fiscal Year	\$ 1,428
2 nd Fiscal Year	1,170
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,598

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.60517054%
Employer's proportionate share at MD 0.35594607%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,233,097)
Employer's proportionate share of system NOL/(A) at MD \$ (1,222,321)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,080,963)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,343,074)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (199,908)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 37,914
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (161,994)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 34,007
Changes of assumptions	\$ 24,051	\$ 18,184
Net difference between projected and actual earnings on investments	\$ 0	\$ 290,488
Changes in proportionate share	\$ 305,614	\$ 126,922
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 329,665	\$ 469,601
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (139,936)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (49,102)
2 nd Fiscal Year	67,246
3 rd Fiscal Year	(66,319)
4 th Fiscal Year	(91,761)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (139,936)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.70022875%
Employer's proportionate share at MD 0.76779093%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,426,788)
Employer's proportionate share of system NOL/(A) at MD \$ (2,636,598)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,331,685)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,897,068)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (431,210)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (240,543)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (671,753)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 73,355
Changes of assumptions	\$ 51,878	\$ 39,223
Net difference between projected and actual earnings on investments	\$ 0	\$ 626,595
Changes in proportionate share	\$ 8	\$ 255,027
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 51,886	\$ 994,200
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (942,314)

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)
1 st Fiscal Year	\$ (440,822)
2 nd Fiscal Year	(160,506)
3 rd Fiscal Year	(143,053)
4 th Fiscal Year	(197,933)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (942,314)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.26641937%
Employer's proportionate share at MD 0.14873575%

Employer's proportionate share of system NOL/(A) at prior MD \$ (542,857)
Employer's proportionate share of system NOL/(A) at MD \$ (510,759)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (451,692)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (561,217)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (83,534)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 27,880
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (55,654)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,210
Changes of assumptions	\$ 10,050	\$ 7,598
Net difference between projected and actual earnings on investments	\$ 0	\$ 121,383
Changes in proportionate share	\$ 144,310	\$ 50,988
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 154,360	\$ 194,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (39,819)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,701)
2 nd Fiscal Year	34,937
3 rd Fiscal Year	(27,712)
4 th Fiscal Year	(38,343)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (39,819)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.06673901%
Employer's proportionate share at MD 0.03862749%

Employer's proportionate share of system NOL/(A) at prior MD \$ (135,988)
Employer's proportionate share of system NOL/(A) at MD \$ (132,647)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (117,307)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (145,751)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (21,694)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,085
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (15,609)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,690
Changes of assumptions	\$ 2,610	\$ 1,973
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,524
Changes in proportionate share	\$ 34,477	\$ 12,818
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 37,087	\$ 50,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,918)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,599)
2 nd Fiscal Year	7,835
3 rd Fiscal Year	(7,197)
4 th Fiscal Year	(9,958)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,918)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01265675%
Employer's proportionate share at MD 0.00341167%

Employer's proportionate share of system NOL/(A) at prior MD \$ (25,789)
Employer's proportionate share of system NOL/(A) at MD \$ (11,716)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,361)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,873)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,916)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,887
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,971

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 326
Changes of assumptions	\$ 231	\$ 174
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,784
Changes in proportionate share	\$ 11,337	\$ 1,438
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,568	\$ 4,722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,846

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,254
2 nd Fiscal Year	4,106
3 rd Fiscal Year	(636)
4 th Fiscal Year	(880)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,846

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02196346%
Employer's proportionate share at MD 0.01800762%

Employer's proportionate share of system NOL/(A) at prior MD \$ (44,753)
Employer's proportionate share of system NOL/(A) at MD \$ (61,838)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (54,687)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (67,947)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,114)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,044)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (12,158)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,720
Changes of assumptions	\$ 1,217	\$ 920
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,696
Changes in proportionate share	\$ 4,851	\$ 4,334
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,068	\$ 21,670
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)
1 st Fiscal Year	\$ (6,639)
2 nd Fiscal Year	(966)
3 rd Fiscal Year	(3,355)
4 th Fiscal Year	(4,642)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00080807%
Employer's proportionate share at MD 0.00220358%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,647)
Employer's proportionate share of system NOL/(A) at MD \$ (7,567)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,692)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,315)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,238)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (934)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,172)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 211
Changes of assumptions	\$ 149	\$ 113
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,798
Changes in proportionate share	\$ 69	\$ 1,713
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 218	\$ 3,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,617)

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)
1 st Fiscal Year	\$ (1,570)
2 nd Fiscal Year	(1,068)
3 rd Fiscal Year	(411)
4 th Fiscal Year	(568)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,617)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00109110%
Employer's proportionate share at MD 0.00109673%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,223)
Employer's proportionate share of system NOL/(A) at MD \$ (3,766)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,331)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,138)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (616)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (129)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (745)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 105
Changes of assumptions	\$ 74	\$ 56
Net difference between projected and actual earnings on investments	\$ 0	\$ 895
Changes in proportionate share	\$ 2	\$ 144
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 76	\$ 1,200
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,124)

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)
1 st Fiscal Year	\$ (454)
2 nd Fiscal Year	(183)
3 rd Fiscal Year	(204)
4 th Fiscal Year	(283)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,124)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.06983275%
Employer's proportionate share at MD 0.02814511%

Employer's proportionate share of system NOL/(A) at prior MD \$ (142,291)
Employer's proportionate share of system NOL/(A) at MD \$ (96,650)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (85,473)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (106,199)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,807)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 15,712
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (95)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,689
Changes of assumptions	\$ 1,902	\$ 1,438
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,969
Changes in proportionate share	\$ 51,120	\$ 12,880
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 53,022	\$ 39,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,046

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)
1 st Fiscal Year	\$ 9,128
2 nd Fiscal Year	16,417
3 rd Fiscal Year	(5,244)
4 th Fiscal Year	(7,256)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 13,046

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.88991635%
Employer's proportionate share at MD 0.83003151%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,813,295)
Employer's proportionate share of system NOL/(A) at MD \$ (2,850,333)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,520,701)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,131,918)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (466,166)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 61,144
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (405,022)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 79,301
Changes of assumptions	\$ 56,084	\$ 42,402
Net difference between projected and actual earnings on investments	\$ 0	\$ 677,390
Changes in proportionate share	\$ 89,746	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 145,830	\$ 799,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (653,263)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (178,236)
2 nd Fiscal Year	(106,400)
3 rd Fiscal Year	(154,650)
4 th Fiscal Year	(213,978)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (653,263)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
Discount rate	6.90%
Employer's proportionate share at prior MD	0.92223548%
Employer's proportionate share at MD	0.57393033%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,879,149)
Employer's proportionate share of system NOL/(A) at MD	\$ (1,970,880)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,742,954)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,165,583)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (322,333)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 53,747
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (268,586)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 54,833
Changes of assumptions	\$ 38,779	\$ 29,319
Net difference between projected and actual earnings on investments	\$ 0	\$ 468,385
Changes in proportionate share	\$ 427,112	\$ 177,844
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 465,891	\$ 730,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (264,490)

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)
1 st Fiscal Year	\$ (90,992)
2 nd Fiscal Year	81,391
3 rd Fiscal Year	(106,933)
4 th Fiscal Year	(147,957)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (264,490)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.10515615%
Employer's proportionate share at MD 0.05908031%

Employer's proportionate share of system NOL/(A) at prior MD \$ (214,266)
Employer's proportionate share of system NOL/(A) at MD \$ (202,882)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (179,419)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (222,925)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (33,181)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,572
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (23,609)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,645
Changes of assumptions	\$ 3,992	\$ 3,018
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,216
Changes in proportionate share	\$ 56,943	\$ 25,079
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 60,935	\$ 81,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,023)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,323)
2 nd Fiscal Year	13,539
3 rd Fiscal Year	(11,008)
4 th Fiscal Year	(15,231)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,023)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02150871%
Employer's proportionate share at MD 0.01548987%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43,826)
Employer's proportionate share of system NOL/(A) at MD \$ (53,192)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (47,041)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (58,447)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,699)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 139
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (8,560)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,480
Changes of assumptions	\$ 1,047	\$ 791
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,641
Changes in proportionate share	\$ 7,381	\$ 3,061
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,428	\$ 17,973
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,545)

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)
1 st Fiscal Year	\$ (3,157)
2 nd Fiscal Year	490
3 rd Fiscal Year	(2,886)
4 th Fiscal Year	(3,993)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,545)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.11254812%
Employer's proportionate share at MD 0.06456193%

Employer's proportionate share of system NOL/(A) at prior MD \$ (229,328)
Employer's proportionate share of system NOL/(A) at MD \$ (221,706)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (196,066)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (243,608)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (36,260)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,723
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (28,537)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,168
Changes of assumptions	\$ 4,362	\$ 3,298
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,689
Changes in proportionate share	\$ 58,844	\$ 23,966
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 63,206	\$ 86,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,915)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,844)
2 nd Fiscal Year	13,602
3 rd Fiscal Year	(12,029)
4 th Fiscal Year	(16,644)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (22,915)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.25544244%
Employer's proportionate share at MD 0.10855259%

Employer's proportionate share of system NOL/(A) at prior MD \$ (520,490)
Employer's proportionate share of system NOL/(A) at MD \$ (372,770)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (329,661)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (409,596)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (60,966)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 54,878
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,088)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,371
Changes of assumptions	\$ 7,335	\$ 5,545
Net difference between projected and actual earnings on investments	\$ 0	\$ 88,590
Changes in proportionate share	\$ 180,125	\$ 45,698
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 187,460	\$ 150,204
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,256

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)
1 st Fiscal Year	\$ 29,165
2 nd Fiscal Year	56,299
3 rd Fiscal Year	(20,225)
4 th Fiscal Year	(27,984)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 37,256

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.50365204%
Employer's proportionate share at MD 0.17242814%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,026,242)
Employer's proportionate share of system NOL/(A) at MD \$ (592,119)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (523,643)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (650,615)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (96,840)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 114,744
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 17,904

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,474
Changes of assumptions	\$ 11,651	\$ 8,809
Net difference between projected and actual earnings on investments	\$ 0	\$ 140,719
Changes in proportionate share	\$ 406,358	\$ 113,554
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 418,009	\$ 279,556
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 138,453

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)
1 st Fiscal Year	\$ 76,171
2 nd Fiscal Year	138,861
3 rd Fiscal Year	(32,126)
4 th Fiscal Year	(44,451)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 138,453

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02231521%
Employer's proportionate share at MD 0.01418932%

Employer's proportionate share of system NOL/(A) at prior MD \$ (45,470)
Employer's proportionate share of system NOL/(A) at MD \$ (48,726)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (43,091)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (53,540)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,969)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,944
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,025)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,356
Changes of assumptions	\$ 959	\$ 725
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,580
Changes in proportionate share	\$ 10,044	\$ 2,409
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,003	\$ 16,070
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,067)

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)
1 st Fiscal Year	\$ (532)
2 nd Fiscal Year	1,767
3 rd Fiscal Year	(2,644)
4 th Fiscal Year	(3,658)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,067)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02130650%
Employer's proportionate share at MD 0.01205694%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43,414)
Employer's proportionate share of system NOL/(A) at MD \$ (41,404)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (36,615)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,494)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,771)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,306
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,465)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,152
Changes of assumptions	\$ 815	\$ 616
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,840
Changes in proportionate share	\$ 11,342	\$ 2,638
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12,157	\$ 14,246
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)
1 st Fiscal Year	\$ 581
2 nd Fiscal Year	2,685
3 rd Fiscal Year	(2,246)
4 th Fiscal Year	(3,108)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.15092673%
Employer's proportionate share at MD 0.07277559%

Employer's proportionate share of system NOL/(A) at prior MD \$ (307,529)
Employer's proportionate share of system NOL/(A) at MD \$ (249,912)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (221,010)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (274,601)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (40,873)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17,564
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (23,309)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,953
Changes of assumptions	\$ 4,917	\$ 3,718
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,392
Changes in proportionate share	\$ 95,834	\$ 34,713
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 100,751	\$ 104,776
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,025)

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)
1 st Fiscal Year	\$ 815
2 nd Fiscal Year	27,481
3 rd Fiscal Year	(13,559)
4 th Fiscal Year	(18,761)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,025)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02860852%
Employer's proportionate share at MD 0.00355003%

Employer's proportionate share of system NOL/(A) at prior MD \$ (58,293)
Employer's proportionate share of system NOL/(A) at MD \$ (12,191)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,781)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,395)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,994)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 14,473
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 12,479

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 339
Changes of assumptions	\$ 240	\$ 181
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,897
Changes in proportionate share	\$ 30,728	\$ 2,357
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 30,968	\$ 5,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,194

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)
1 st Fiscal Year	\$ 14,701
2 nd Fiscal Year	12,069
3 rd Fiscal Year	(661)
4 th Fiscal Year	(915)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 25,194

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05243247%
Employer's proportionate share at MD 0.03018807%

Employer's proportionate share of system NOL/(A) at prior MD \$ (106,837)
Employer's proportionate share of system NOL/(A) at MD \$ (103,666)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (91,677)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (113,907)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,954)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,010
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (12,944)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,884
Changes of assumptions	\$ 2,040	\$ 1,542
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,637
Changes in proportionate share	\$ 27,299	\$ 10,983
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29,339	\$ 40,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,707)

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)
1 st Fiscal Year	\$ (3,562)
2 nd Fiscal Year	6,262
3 rd Fiscal Year	(5,625)
4 th Fiscal Year	(7,782)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,707)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03093618%
Employer's proportionate share at MD 0.01676646%

Employer's proportionate share of system NOL/(A) at prior MD \$ (63,036)
Employer's proportionate share of system NOL/(A) at MD \$ (57,576)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (50,918)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (63,264)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,416)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,326
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,090)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,602
Changes of assumptions	\$ 1,133	\$ 857
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,683
Changes in proportionate share	\$ 17,376	\$ 5,128
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18,509	\$ 21,270
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,761)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 291
2 nd Fiscal Year	4,395
3 rd Fiscal Year	(3,124)
4 th Fiscal Year	(4,322)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,761)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02651641%
Employer's proportionate share at MD 0.01390822%

Employer's proportionate share of system NOL/(A) at prior MD \$ (54,030)
Employer's proportionate share of system NOL/(A) at MD \$ (47,761)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (42,238)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (52,479)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,811)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,398
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,413)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,329
Changes of assumptions	\$ 940	\$ 711
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,351
Changes in proportionate share	\$ 15,476	\$ 5,221
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16,416	\$ 18,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,196)

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)
1 st Fiscal Year	\$ (96)
2 nd Fiscal Year	4,077
3 rd Fiscal Year	(2,591)
4 th Fiscal Year	(3,585)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,196)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.11266856%
Employer's proportionate share at MD 0.05757762%

Employer's proportionate share of system NOL/(A) at prior MD \$ (229,574)
Employer's proportionate share of system NOL/(A) at MD \$ (197,722)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (174,856)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (217,255)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (32,337)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17,069
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (15,268)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,501
Changes of assumptions	\$ 3,890	\$ 2,941
Net difference between projected and actual earnings on investments	\$ 0	\$ 46,989
Changes in proportionate share	\$ 67,555	\$ 20,281
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 71,445	\$ 75,712
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,267)

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)
1 st Fiscal Year	\$ 2,966
2 nd Fiscal Year	18,338
3 rd Fiscal Year	(10,728)
4 th Fiscal Year	(14,843)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,267)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.42682656%
Employer's proportionate share at MD 0.14905026%

Employer's proportionate share of system NOL/(A) at prior MD \$ (869,703)
Employer's proportionate share of system NOL/(A) at MD \$ (511,839)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (452,647)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (562,404)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (83,710)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 98,852
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 15,142

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,240
Changes of assumptions	\$ 10,071	\$ 7,614
Net difference between projected and actual earnings on investments	\$ 0	\$ 121,640
Changes in proportionate share	\$ 340,626	\$ 87,858
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 350,697	\$ 231,352
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 119,345

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 69,818
2 nd Fiscal Year	115,722
3 rd Fiscal Year	(27,771)
4 th Fiscal Year	(38,424)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 119,345

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05260229%
Employer's proportionate share at MD 0.02885377%

Employer's proportionate share of system NOL/(A) at prior MD \$ (107,183)
Employer's proportionate share of system NOL/(A) at MD \$ (99,084)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (87,625)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (108,873)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,205)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,592
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (8,613)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,757
Changes of assumptions	\$ 1,950	\$ 1,474
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,548
Changes in proportionate share	\$ 29,122	\$ 7,614
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 31,072	\$ 35,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,321)

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)
1 st Fiscal Year	\$ 1,251
2 nd Fiscal Year	7,242
3 rd Fiscal Year	(5,376)
4 th Fiscal Year	(7,438)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,321)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.18965254%
Employer's proportionate share at MD 0.10319549%

Employer's proportionate share of system NOL/(A) at prior MD \$ (386,436)
Employer's proportionate share of system NOL/(A) at MD \$ (354,374)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (313,392)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (389,383)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (57,957)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 20,552
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (37,405)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,859
Changes of assumptions	\$ 6,973	\$ 5,272
Net difference between projected and actual earnings on investments	\$ 0	\$ 84,218
Changes in proportionate share	\$ 106,019	\$ 36,259
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 112,992	\$ 135,608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,616)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,453)
2 nd Fiscal Year	26,667
3 rd Fiscal Year	(19,227)
4 th Fiscal Year	(26,603)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (22,616)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04558692%
Employer's proportionate share at MD 0.02219713%

Employer's proportionate share of system NOL/(A) at prior MD \$ (92,888)
Employer's proportionate share of system NOL/(A) at MD \$ (76,225)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (67,410)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (83,755)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,466)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,734
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,732)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,121
Changes of assumptions	\$ 1,500	\$ 1,134
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,115
Changes in proportionate share	\$ 28,722	\$ 7,753
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 30,222	\$ 29,123
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,099

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)
1 st Fiscal Year	\$ 2,801
2 nd Fiscal Year	8,156
3 rd Fiscal Year	(4,136)
4 th Fiscal Year	(5,722)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,099

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05653288%
Employer's proportionate share at MD 0.02695997%

Employer's proportionate share of system NOL/(A) at prior MD \$ (115,192)
Employer's proportionate share of system NOL/(A) at MD \$ (92,581)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (81,874)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (101,727)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,141)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,132
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (8,009)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,576
Changes of assumptions	\$ 1,822	\$ 1,377
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,002
Changes in proportionate share	\$ 36,264	\$ 12,264
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 38,086	\$ 38,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (133)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,346
2 nd Fiscal Year	10,494
3 rd Fiscal Year	(5,023)
4 th Fiscal Year	(6,950)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (133)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.22168942%
Employer's proportionate share at MD 0.05904893%

Employer's proportionate share of system NOL/(A) at prior MD \$ (451,715)
Employer's proportionate share of system NOL/(A) at MD \$ (202,774)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (179,324)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (222,806)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (33,163)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 68,503
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 35,340

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,642
Changes of assumptions	\$ 3,990	\$ 3,017
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,190
Changes in proportionate share	\$ 199,440	\$ 43,820
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 203,430	\$ 100,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 102,761

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 56,584
2 nd Fiscal Year	72,403
3 rd Fiscal Year	(11,002)
4 th Fiscal Year	(15,223)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 102,761

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
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
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 293
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 293

	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	\$ 153	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 153	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 153

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 153
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 153

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.10187435%
Employer's proportionate share at MD 0.04658232%

Employer's proportionate share of system NOL/(A) at prior MD \$ (207,579)
Employer's proportionate share of system NOL/(A) at MD \$ (159,964)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (141,465)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (175,767)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,162)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18,765
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (7,397)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,450
Changes of assumptions	\$ 3,147	\$ 2,380
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,016
Changes in proportionate share	\$ 67,802	\$ 18,390
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 70,949	\$ 63,236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,713

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,151
2 nd Fiscal Year	20,250
3 rd Fiscal Year	(8,679)
4 th Fiscal Year	(12,009)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,713

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00070963%
Employer's proportionate share at MD 0.00620175%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,446)
Employer's proportionate share of system NOL/(A) at MD \$ (21,297)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,834)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,401)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,483)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,770)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,253)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 593
Changes of assumptions	\$ 419	\$ 317
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,061
Changes in proportionate share	\$ 2,118	\$ 6,748
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,537	\$ 12,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,182)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,633)
2 nd Fiscal Year	(3,794)
3 rd Fiscal Year	(1,155)
4 th Fiscal Year	(1,599)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,182)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02751238%
Employer's proportionate share at MD 0.01840818%

Employer's proportionate share of system NOL/(A) at prior MD \$ (56,059)
Employer's proportionate share of system NOL/(A) at MD \$ (63,214)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (55,903)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (69,459)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,338)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 502
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (9,836)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,759
Changes of assumptions	\$ 1,244	\$ 940
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,023
Changes in proportionate share	\$ 11,165	\$ 5,388
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12,409	\$ 23,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,701)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,094)
2 nd Fiscal Year	1,568
3 rd Fiscal Year	(3,430)
4 th Fiscal Year	(4,746)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,701)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00445719%
Employer's proportionate share at MD 0.00925572%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,082)
Employer's proportionate share of system NOL/(A) at MD \$ (31,784)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,924)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,198)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,687)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,885)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 884
Changes of assumptions	\$ 625	\$ 473
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,554
Changes in proportionate share	\$ 1,489	\$ 5,884
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,114	\$ 14,795
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,681)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,623)
2 nd Fiscal Year	(3,947)
3 rd Fiscal Year	(1,725)
4 th Fiscal Year	(2,386)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,681)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 518
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 518

	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	\$ 470	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 470	\$ 1
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 469

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.07369321%
Employer's proportionate share at MD 0.03855055%

Employer's proportionate share of system NOL/(A) at prior MD \$ (150,157)
Employer's proportionate share of system NOL/(A) at MD \$ (132,383)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (117,073)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (145,461)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (21,651)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 11,094
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (10,557)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,683
Changes of assumptions	\$ 2,605	\$ 1,969
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,461
Changes in proportionate share	\$ 43,200	\$ 13,784
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 45,805	\$ 50,897
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,092)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 629
2 nd Fiscal Year	11,399
3 rd Fiscal Year	(7,183)
4 th Fiscal Year	(9,938)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,092)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.17191796%
Employer's proportionate share at MD 0.12430298%

Employer's proportionate share of system NOL/(A) at prior MD \$ (350,300)
Employer's proportionate share of system NOL/(A) at MD \$ (426,857)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (377,493)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (469,026)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (69,812)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,599
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (68,213)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,876
Changes of assumptions	\$ 8,399	\$ 6,350
Net difference between projected and actual earnings on investments	\$ 0	\$ 101,444
Changes in proportionate share	\$ 59,140	\$ 35,681
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 67,539	\$ 155,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (87,812)

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)
1 st Fiscal Year	\$ (36,187)
2 nd Fiscal Year	3,580
3 rd Fiscal Year	(23,160)
4 th Fiscal Year	(32,045)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (87,812)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 4.02031999%
Employer's proportionate share at MD 1.87523728%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,191,813)
Employer's proportionate share of system NOL/(A) at MD \$ (6,439,575)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,694,860)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,075,742)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,053,178)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 645,840
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (407,338)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 179,161
Changes of assumptions	\$ 126,706	\$ 95,797
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,530,384
Changes in proportionate share	\$ 2,630,429	\$ 808,771
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,757,135	\$ 2,614,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 143,022

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 201,417
2 nd Fiscal Year	774,423
3 rd Fiscal Year	(349,390)
4 th Fiscal Year	(483,428)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 143,022

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03752746%
Employer's proportionate share at MD 0.01131150%

Employer's proportionate share of system NOL/(A) at prior MD \$ (76,466)
Employer's proportionate share of system NOL/(A) at MD \$ (38,844)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,352)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (42,681)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,353)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,910
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 557

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,081
Changes of assumptions	\$ 764	\$ 578
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,231
Changes in proportionate share	\$ 32,189	\$ 11,170
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32,953	\$ 22,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,893

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)
1 st Fiscal Year	\$ 4,541
2 nd Fiscal Year	11,376
3 rd Fiscal Year	(2,108)
4 th Fiscal Year	(2,916)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 10,893

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01756869%
Employer's proportionate share at MD 0.04038732%

Employer's proportionate share of system NOL/(A) at prior MD \$ (35,798)
Employer's proportionate share of system NOL/(A) at MD \$ (138,690)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (122,651)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (152,392)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,682)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,514)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (24,196)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,859
Changes of assumptions	\$ 2,729	\$ 2,063
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,960
Changes in proportionate share	\$ 11,784	\$ 27,981
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,513	\$ 66,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (52,350)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16,244)
2 nd Fiscal Year	(18,169)
3 rd Fiscal Year	(7,525)
4 th Fiscal Year	(10,412)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (52,350)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.55230267%
Employer's proportionate share at MD 0.28017557%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,125,373)
Employer's proportionate share of system NOL/(A) at MD \$ (962,125)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (850,858)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,057,173)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (157,353)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 63,398
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (93,955)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26,768
Changes of assumptions	\$ 18,931	\$ 14,313
Net difference between projected and actual earnings on investments	\$ 0	\$ 228,652
Changes in proportionate share	\$ 333,699	\$ 118,009
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 352,630	\$ 387,742
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,112)

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)
1 st Fiscal Year	\$ (1,967)
2 nd Fiscal Year	91,285
3 rd Fiscal Year	(52,202)
4 th Fiscal Year	(72,228)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (35,112)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.20851125%
Employer's proportionate share at MD 0.10439650%

Employer's proportionate share of system NOL/(A) at prior MD \$ (424,863)
Employer's proportionate share of system NOL/(A) at MD \$ (358,498)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (317,039)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (393,914)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (58,632)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 24,263
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (34,369)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,974
Changes of assumptions	\$ 7,054	\$ 5,333
Net difference between projected and actual earnings on investments	\$ 0	\$ 85,198
Changes in proportionate share	\$ 127,671	\$ 45,612
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 134,725	\$ 146,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,392)

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)
1 st Fiscal Year	\$ (413)
2 nd Fiscal Year	35,385
3 rd Fiscal Year	(19,451)
4 th Fiscal Year	(26,913)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,392)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 2.92790345%
Employer's proportionate share at MD 2.66607302%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,965,902)
Employer's proportionate share of system NOL/(A) at MD \$ (9,155,310)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,096,529)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,059,764)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,497,330)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 363,670
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,133,660)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 254,717
Changes of assumptions	\$ 180,141	\$ 136,197
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,175,787
Changes in proportionate share	\$ 506,576	\$ 3,071
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 686,717	\$ 2,569,772
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,883,055)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (392,343)
2 nd Fiscal Year	(306,673)
3 rd Fiscal Year	(496,737)
4 th Fiscal Year	(687,302)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,883,055)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.27805530%
Employer's proportionate share at MD 0.12251312%

Employer's proportionate share of system NOL/(A) at prior MD \$ (566,566)
Employer's proportionate share of system NOL/(A) at MD \$ (420,711)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (372,057)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (462,273)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (68,806)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 52,495
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (16,311)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,705
Changes of assumptions	\$ 8,278	\$ 6,259
Net difference between projected and actual earnings on investments	\$ 0	\$ 99,983
Changes in proportionate share	\$ 190,872	\$ 54,868
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 199,150	\$ 172,815
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,335

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,375
2 nd Fiscal Year	58,370
3 rd Fiscal Year	(22,826)
4 th Fiscal Year	(31,583)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 26,335

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 1.05576051%
Employer's proportionate share at MD 0.59059319%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,151,220)
Employer's proportionate share of system NOL/(A) at MD \$ (2,028,100)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,793,557)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,228,457)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (331,691)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 91,887
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (239,804)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 56,425
Changes of assumptions	\$ 39,905	\$ 30,171
Net difference between projected and actual earnings on investments	\$ 0	\$ 481,984
Changes in proportionate share	\$ 570,635	\$ 221,620
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 610,540	\$ 790,200
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (179,660)

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)
1 st Fiscal Year	\$ (55,025)
2 nd Fiscal Year	137,656
3 rd Fiscal Year	(110,038)
4 th Fiscal Year	(152,252)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (179,660)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04495324%
Employer's proportionate share at MD 0.03079853%

Employer's proportionate share of system NOL/(A) at prior MD \$ (91,597)
Employer's proportionate share of system NOL/(A) at MD \$ (105,762)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (93,531)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (116,211)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,297)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 15,740
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,557)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,943
Changes of assumptions	\$ 2,081	\$ 1,573
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,135
Changes in proportionate share	\$ 22,381	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 24,462	\$ 29,657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,195)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,406
2 nd Fiscal Year	2,077
3 rd Fiscal Year	(5,738)
4 th Fiscal Year	(7,940)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,195)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 1.19042257%
Employer's proportionate share at MD 0.67092677%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,425,608)
Employer's proportionate share of system NOL/(A) at MD \$ (2,303,966)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,037,520)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,531,575)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (376,809)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 128,337
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (248,472)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 64,101
Changes of assumptions	\$ 45,333	\$ 34,274
Net difference between projected and actual earnings on investments	\$ 0	\$ 547,544
Changes in proportionate share	\$ 637,250	\$ 223,563
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 682,583	\$ 869,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (186,899)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (40,796)
2 nd Fiscal Year	151,865
3 rd Fiscal Year	(125,006)
4 th Fiscal Year	(172,962)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (186,899)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.07020526%
Employer's proportionate share at MD 0.05696716%

Employer's proportionate share of system NOL/(A) at prior MD \$ (143,050)
Employer's proportionate share of system NOL/(A) at MD \$ (195,626)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (173,002)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (214,951)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (31,994)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,522)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (36,516)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,443
Changes of assumptions	\$ 3,849	\$ 2,910
Net difference between projected and actual earnings on investments	\$ 0	\$ 46,491
Changes in proportionate share	\$ 16,377	\$ 13,903
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20,226	\$ 68,747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (48,521)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,528)
2 nd Fiscal Year	(2,693)
3 rd Fiscal Year	(10,614)
4 th Fiscal Year	(14,686)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (48,521)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.24868573%
Employer's proportionate share at MD 0.14650551%

Employer's proportionate share of system NOL/(A) at prior MD \$ (506,723)
Employer's proportionate share of system NOL/(A) at MD \$ (503,101)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (444,919)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (552,802)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (82,281)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 23,497
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (58,784)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,997
Changes of assumptions	\$ 9,899	\$ 7,484
Net difference between projected and actual earnings on investments	\$ 0	\$ 119,563
Changes in proportionate share	\$ 125,496	\$ 46,766
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 135,395	\$ 187,810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (52,415)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,827)
2 nd Fiscal Year	27,477
3 rd Fiscal Year	(27,297)
4 th Fiscal Year	(37,768)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (52,415)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.17084195%
Employer's proportionate share at MD 0.16222552%

Employer's proportionate share of system NOL/(A) at prior MD \$ (348,108)
Employer's proportionate share of system NOL/(A) at MD \$ (557,083)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (492,659)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (612,118)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (91,110)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,855
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (87,255)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,499
Changes of assumptions	\$ 10,961	\$ 8,287
Net difference between projected and actual earnings on investments	\$ 0	\$ 132,393
Changes in proportionate share	\$ 10,566	\$ 1,814
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21,527	\$ 157,993
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (136,466)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (42,065)
2 nd Fiscal Year	(22,354)
3 rd Fiscal Year	(30,226)
4 th Fiscal Year	(41,821)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (136,466)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01530660%
Employer's proportionate share at MD 0.01402700%

Employer's proportionate share of system NOL/(A) at prior MD \$ (31,189)
Employer's proportionate share of system NOL/(A) at MD \$ (48,169)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (42,598)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (52,927)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,878)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 960
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,918)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,340
Changes of assumptions	\$ 948	\$ 717
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,447
Changes in proportionate share	\$ 1,605	\$ 252
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,553	\$ 13,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,203)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,311)
2 nd Fiscal Year	(1,663)
3 rd Fiscal Year	(2,613)
4 th Fiscal Year	(3,616)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,203)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01150998%
Employer's proportionate share at MD 0.00519445%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,453)
Employer's proportionate share of system NOL/(A) at MD \$ (17,838)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,775)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,600)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,917)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,995
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,078

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 496
Changes of assumptions	\$ 351	\$ 265
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,239
Changes in proportionate share	\$ 8,342	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,693	\$ 5,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,673

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,646
2 nd Fiscal Year	2,333
3 rd Fiscal Year	(968)
4 th Fiscal Year	(1,339)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,673

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.17375125%
Employer's proportionate share at MD 0.06148906%

Employer's proportionate share of system NOL/(A) at prior MD \$ (354,036)
Employer's proportionate share of system NOL/(A) at MD \$ (211,154)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (186,735)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (232,014)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (34,534)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 43,864
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 9,330

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,875
Changes of assumptions	\$ 4,155	\$ 3,141
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,181
Changes in proportionate share	\$ 137,663	\$ 32,542
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 141,818	\$ 91,739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 50,079

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 30,824
2 nd Fiscal Year	46,563
3 rd Fiscal Year	(11,457)
4 th Fiscal Year	(15,852)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 50,079

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.09568717%
Employer's proportionate share at MD 0.06018885%

Employer's proportionate share of system NOL/(A) at prior MD \$ (194,972)
Employer's proportionate share of system NOL/(A) at MD \$ (206,689)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (182,786)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (227,108)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (33,803)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,331
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (28,472)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,750
Changes of assumptions	\$ 4,067	\$ 3,075
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,120
Changes in proportionate share	\$ 43,530	\$ 17,923
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 47,597	\$ 75,868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,271)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,557)
2 nd Fiscal Year	8,016
3 rd Fiscal Year	(11,214)
4 th Fiscal Year	(15,516)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,271)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00311953%
Employer's proportionate share at MD 0.01080059%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,356)
Employer's proportionate share of system NOL/(A) at MD \$ (37,089)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (32,800)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (40,753)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,066)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,176
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,890)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,032
Changes of assumptions	\$ 730	\$ 552
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,814
Changes in proportionate share	\$ 6,836	\$ 9,419
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,566	\$ 19,817
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,251)

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)
1 st Fiscal Year	\$ (1,799)
2 nd Fiscal Year	(5,656)
3 rd Fiscal Year	(2,012)
4 th Fiscal Year	(2,784)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,251)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02297971%
Employer's proportionate share at MD 0.04470708%

Employer's proportionate share of system NOL/(A) at prior MD \$ (46,824)
Employer's proportionate share of system NOL/(A) at MD \$ (153,524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (135,770)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (168,691)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (25,109)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,627
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (18,482)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,271
Changes of assumptions	\$ 3,021	\$ 2,284
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,486
Changes in proportionate share	\$ 26,713	\$ 27,395
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29,734	\$ 70,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (40,702)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,517)
2 nd Fiscal Year	(18,330)
3 rd Fiscal Year	(8,330)
4 th Fiscal Year	(11,525)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (40,702)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.18097701%
Employer's proportionate share at MD 0.16501897%

Employer's proportionate share of system NOL/(A) at prior MD \$ (368,759)
Employer's proportionate share of system NOL/(A) at MD \$ (566,676)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (501,142)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (622,658)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (92,679)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,206)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (94,885)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,766
Changes of assumptions	\$ 11,150	\$ 8,430
Net difference between projected and actual earnings on investments	\$ 0	\$ 134,672
Changes in proportionate share	\$ 19,586	\$ 12,618
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 30,736	\$ 171,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (140,750)

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)
1 st Fiscal Year	\$ (48,356)
2 nd Fiscal Year	(19,107)
3 rd Fiscal Year	(30,746)
4 th Fiscal Year	(42,541)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (140,750)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05469031%
Employer's proportionate share at MD 0.03305138%

Employer's proportionate share of system NOL/(A) at prior MD \$ (111,437)
Employer's proportionate share of system NOL/(A) at MD \$ (113,499)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (100,373)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (124,711)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,562)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,685
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (16,877)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,158
Changes of assumptions	\$ 2,233	\$ 1,688
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,973
Changes in proportionate share	\$ 26,535	\$ 12,510
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28,768	\$ 44,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,561)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,368)
2 nd Fiscal Year	5,485
3 rd Fiscal Year	(6,158)
4 th Fiscal Year	(8,520)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,561)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03832201%
Employer's proportionate share at MD 0.01755577%

Employer's proportionate share of system NOL/(A) at prior MD \$ (78,085)
Employer's proportionate share of system NOL/(A) at MD \$ (60,287)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (53,315)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,242)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,860)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,183
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,677)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,677
Changes of assumptions	\$ 1,186	\$ 897
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,327
Changes in proportionate share	\$ 25,476	\$ 7,128
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26,662	\$ 24,029
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,633

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,834
2 nd Fiscal Year	7,596
3 rd Fiscal Year	(3,271)
4 th Fiscal Year	(4,526)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,633

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00288115%
Employer's proportionate share at MD 0.00709095%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,871)
Employer's proportionate share of system NOL/(A) at MD \$ (24,350)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,534)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,756)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,982)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,291)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,273)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 677
Changes of assumptions	\$ 479	\$ 362
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,787
Changes in proportionate share	\$ 663	\$ 5,162
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,142	\$ 11,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,846)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,405)
2 nd Fiscal Year	(3,292)
3 rd Fiscal Year	(1,321)
4 th Fiscal Year	(1,828)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,846)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00279970%
Employer's proportionate share at MD 0.00807935%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,705)
Employer's proportionate share of system NOL/(A) at MD \$ (27,745)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,536)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,485)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,538)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (326)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,864)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 772
Changes of assumptions	\$ 546	\$ 413
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,594
Changes in proportionate share	\$ 3,257	\$ 6,489
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,803	\$ 14,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,465)

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)
1 st Fiscal Year	\$ (2,880)
2 nd Fiscal Year	(3,996)
3 rd Fiscal Year	(1,505)
4 th Fiscal Year	(2,083)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,465)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02680448%
Employer's proportionate share at MD 0.01565354%

Employer's proportionate share of system NOL/(A) at prior MD \$ (54,617)
Employer's proportionate share of system NOL/(A) at MD \$ (53,754)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (47,538)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (59,065)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,791)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,809
○ Differences 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	\$ 1,496
Changes of assumptions	\$ 1,058	\$ 800
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,775
Changes in proportionate share	\$ 13,694	\$ 4,899
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,752	\$ 19,970
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,218)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,320)
2 nd Fiscal Year	3,054
3 rd Fiscal Year	(2,917)
4 th Fiscal Year	(4,035)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,218)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.23736570%
Employer's proportionate share at MD 0.12059097%

Employer's proportionate share of system NOL/(A) at prior MD \$ (483,657)
Employer's proportionate share of system NOL/(A) at MD \$ (414,110)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (366,220)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (455,020)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (67,727)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,473
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (57,254)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,521
Changes of assumptions	\$ 8,148	\$ 6,160
Net difference between projected and actual earnings on investments	\$ 0	\$ 98,414
Changes in proportionate share	\$ 143,196	\$ 64,409
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 151,344	\$ 180,504
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,160)

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)
1 st Fiscal Year	\$ (14,717)
2 nd Fiscal Year	39,112
3 rd Fiscal Year	(22,468)
4 th Fiscal Year	(31,088)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (29,160)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03195008%
Employer's proportionate share at MD 0.02424346%

Employer's proportionate share of system NOL/(A) at prior MD \$ (65,102)
Employer's proportionate share of system NOL/(A) at MD \$ (83,252)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (73,624)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (91,477)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,616)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,027)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (15,643)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,316
Changes of assumptions	\$ 1,638	\$ 1,238
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,785
Changes in proportionate share	\$ 9,463	\$ 6,925
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,101	\$ 30,264
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,163)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,297)
2 nd Fiscal Year	(100)
3 rd Fiscal Year	(4,517)
4 th Fiscal Year	(6,250)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,163)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02693578%
Employer's proportionate share at MD 0.01718693%

Employer's proportionate share of system NOL/(A) at prior MD \$ (54,884)
Employer's proportionate share of system NOL/(A) at MD \$ (59,020)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (52,195)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,851)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,653)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 623
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (9,030)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,642
Changes of assumptions	\$ 1,161	\$ 878
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,026
Changes in proportionate share	\$ 11,954	\$ 5,697
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,115	\$ 22,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,128)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,588)
2 nd Fiscal Year	2,093
3 rd Fiscal Year	(3,202)
4 th Fiscal Year	(4,431)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,128)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03013754%
Employer's proportionate share at MD 0.01635848%

Employer's proportionate share of system NOL/(A) at prior MD \$ (61,408)
Employer's proportionate share of system NOL/(A) at MD \$ (56,175)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (49,679)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (61,725)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,187)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,110
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,077)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,563
Changes of assumptions	\$ 1,105	\$ 836
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,350
Changes in proportionate share	\$ 16,898	\$ 6,140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18,003	\$ 21,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,886)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (885)
2 nd Fiscal Year	4,264
3 rd Fiscal Year	(3,048)
4 th Fiscal Year	(4,217)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,886)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02766774%
Employer's proportionate share at MD 0.01979141%

Employer's proportionate share of system NOL/(A) at prior MD \$ (56,376)
Employer's proportionate share of system NOL/(A) at MD \$ (67,964)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (60,104)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (74,678)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,115)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (928)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (12,043)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,891
Changes of assumptions	\$ 1,337	\$ 1,011
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,152
Changes in proportionate share	\$ 9,659	\$ 5,709
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,996	\$ 24,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,767)

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)
1 st Fiscal Year	\$ (5,697)
2 nd Fiscal Year	720
3 rd Fiscal Year	(3,687)
4 th Fiscal Year	(5,102)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,767)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00928343%
Employer's proportionate share at MD 0.01504173%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,916)
Employer's proportionate share of system NOL/(A) at MD \$ (51,653)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (45,680)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (56,756)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,448)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,309
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (7,139)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,437
Changes of assumptions	\$ 1,016	\$ 768
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,276
Changes in proportionate share	\$ 4,632	\$ 7,061
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,648	\$ 21,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,894)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,830)
2 nd Fiscal Year	(5,383)
3 rd Fiscal Year	(2,803)
4 th Fiscal Year	(3,878)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,894)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02676878%
Employer's proportionate share at MD 0.01597985%

Employer's proportionate share of system NOL/(A) at prior MD \$ (54,544)
Employer's proportionate share of system NOL/(A) at MD \$ (54,875)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (48,529)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (60,296)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,975)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 996
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (7,979)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,527
Changes of assumptions	\$ 1,080	\$ 816
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,041
Changes in proportionate share	\$ 13,295	\$ 6,709
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,375	\$ 22,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,718)

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)
1 st Fiscal Year	\$ (3,438)
2 nd Fiscal Year	2,816
3 rd Fiscal Year	(2,977)
4 th Fiscal Year	(4,120)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,718)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01912350%
Employer's proportionate share at MD 0.01027619%

Employer's proportionate share of system NOL/(A) at prior MD \$ (38,966)
Employer's proportionate share of system NOL/(A) at MD \$ (35,288)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (31,207)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,775)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,771)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,898
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,873)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 982
Changes of assumptions	\$ 694	\$ 525
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,386
Changes in proportionate share	\$ 10,849	\$ 3,582
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,543	\$ 13,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,932)

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)
1 st Fiscal Year	\$ (143)
2 nd Fiscal Year	2,775
3 rd Fiscal Year	(1,915)
4 th Fiscal Year	(2,649)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,932)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03977414%
Employer's proportionate share at MD 0.01741505%

Employer's proportionate share of system NOL/(A) at prior MD \$ (81,044)
Employer's proportionate share of system NOL/(A) at MD \$ (59,803)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (52,887)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (65,711)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,781)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,432
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,349)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,664
Changes of assumptions	\$ 1,177	\$ 890
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,212
Changes in proportionate share	\$ 27,497	\$ 11,223
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28,674	\$ 27,989
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ (3)
2 nd Fiscal Year	8,422
3 rd Fiscal Year	(3,245)
4 th Fiscal Year	(4,490)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 685

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00082804%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,687)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 404
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 404

	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	\$ 1,016	\$ 173
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,016	\$ 173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 843

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 424
2 nd Fiscal Year	419
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 843

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00752845%
Employer's proportionate share at MD 0.01684273%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,340)
Employer's proportionate share of system NOL/(A) at MD \$ (57,838)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (51,149)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (63,552)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,459)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (465)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (9,924)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,609
Changes of assumptions	\$ 1,138	\$ 860
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,745
Changes in proportionate share	\$ 5,873	\$ 11,447
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,011	\$ 27,661
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,650)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,695)
2 nd Fiscal Year	(7,476)
3 rd Fiscal Year	(3,138)
4 th Fiscal Year	(4,342)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,650)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04966626%
Employer's proportionate share at MD 0.01722473%

Employer's proportionate share of system NOL/(A) at prior MD \$ (101,200)
Employer's proportionate share of system NOL/(A) at MD \$ (59,150)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (52,309)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,993)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,674)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 12,241
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,567

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,646
Changes of assumptions	\$ 1,164	\$ 880
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,057
Changes in proportionate share	\$ 39,827	\$ 10,455
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 40,991	\$ 27,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,953

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,057
2 nd Fiscal Year	13,546
3 rd Fiscal Year	(3,209)
4 th Fiscal Year	(4,440)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 13,953

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04936671%
Employer's proportionate share at MD 0.04773270%

Employer's proportionate share of system NOL/(A) at prior MD \$ (100,590)
Employer's proportionate share of system NOL/(A) at MD \$ (163,914)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (144,958)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (180,107)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,808)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 995
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (25,813)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,560
Changes of assumptions	\$ 3,225	\$ 2,438
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,955
Changes in proportionate share	\$ 2,315	\$ 46
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,540	\$ 45,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (40,459)

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)
1 st Fiscal Year	\$ (12,227)
2 nd Fiscal Year	(7,034)
3 rd Fiscal Year	(8,893)
4 th Fiscal Year	(12,305)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (40,459)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 2.55584064%
Employer's proportionate share at MD 2.28840901%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,207,786)
Employer's proportionate share of system NOL/(A) at MD \$ (7,858,410)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,949,610)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,634,743)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,285,225)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 194,933
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,090,292)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 218,635
Changes of assumptions	\$ 154,623	\$ 116,904
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,867,574
Changes in proportionate share	\$ 342,258	\$ 1,180
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 496,881	\$ 2,204,293
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,707,412)

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)
1 st Fiscal Year	\$ (449,424)
2 nd Fiscal Year	(241,675)
3 rd Fiscal Year	(426,372)
4 th Fiscal Year	(589,942)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,707,412)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00086468%
Employer's proportionate share at MD 0.00195623%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,762)
Employer's proportionate share of system NOL/(A) at MD \$ (6,718)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,941)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,381)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,099)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 846
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (253)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 187
Changes of assumptions	\$ 132	\$ 100
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,596
Changes in proportionate share	\$ 1,608	\$ 1,352
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,740	\$ 3,235
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,495)

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)
1 st Fiscal Year	\$ 247
2 nd Fiscal Year	(873)
3 rd Fiscal Year	(364)
4 th Fiscal Year	(504)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,495)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00354471%
Employer's proportionate share at MD 0.01877196%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,223)
Employer's proportionate share of system NOL/(A) at MD \$ (64,463)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (57,008)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (70,831)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,543)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,825)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (19,368)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,793
Changes of assumptions	\$ 1,268	\$ 959
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,320
Changes in proportionate share	\$ 1,817	\$ 18,672
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,085	\$ 36,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,659)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,544)
2 nd Fiscal Year	(10,778)
3 rd Fiscal Year	(3,498)
4 th Fiscal Year	(4,839)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (33,659)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
Discount rate	6.90%
Employer's proportionate share at prior MD	0.46943122%
Employer's proportionate share at MD	0.23775103%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (956,514)
Employer's proportionate share of system NOL/(A) at MD	\$ (816,438)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (722,020)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (897,094)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (133,527)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 55,703
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (77,824)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 22,715
Changes of assumptions	\$ 16,064	\$ 12,146
Net difference between projected and actual earnings on investments	\$ 0	\$ 194,029
Changes in proportionate share	\$ 284,860	\$ 107,196
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 300,924	\$ 336,086
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,162)

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)
1 st Fiscal Year	\$ (7,417)
2 nd Fiscal Year	77,844
3 rd Fiscal Year	(44,297)
4 th Fiscal Year	(61,291)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (35,162)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.64007222%
Employer's proportionate share at MD 0.29468985%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,304,213)
Employer's proportionate share of system NOL/(A) at MD \$ (1,011,967)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (894,936)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,111,939)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (165,505)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 97,025
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (68,480)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 28,155
Changes of assumptions	\$ 19,912	\$ 15,054
Net difference between projected and actual earnings on investments	\$ 0	\$ 240,497
Changes in proportionate share	\$ 423,561	\$ 136,554
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 443,473	\$ 420,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,213

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 28,204
2 nd Fiscal Year	125,884
3 rd Fiscal Year	(54,906)
4 th Fiscal Year	(75,970)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 23,213

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.06115863%
Employer's proportionate share at MD 0.02922801%

Employer's proportionate share of system NOL/(A) at prior MD \$ (124,617)
Employer's proportionate share of system NOL/(A) at MD \$ (100,369)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (88,762)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (110,285)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,415)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 11,209
○ Differences 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	\$ 2,792
Changes of assumptions	\$ 1,975	\$ 1,493
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,853
Changes in proportionate share	\$ 39,195	\$ 11,004
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 41,170	\$ 39,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,028

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)
1 st Fiscal Year	\$ 3,696
2 nd Fiscal Year	11,312
3 rd Fiscal Year	(5,446)
4 th Fiscal Year	(7,535)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,028

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.08129541%
Employer's proportionate share at MD 0.03646946%

Employer's proportionate share of system NOL/(A) at prior MD \$ (165,648)
Employer's proportionate share of system NOL/(A) at MD \$ (125,236)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (110,753)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (137,608)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (20,482)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 13,401
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (7,081)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,484
Changes of assumptions	\$ 2,464	\$ 1,863
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,763
Changes in proportionate share	\$ 54,991	\$ 17,249
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 57,455	\$ 52,359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,096

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)
1 st Fiscal Year	\$ 4,662
2 nd Fiscal Year	16,631
3 rd Fiscal Year	(6,795)
4 th Fiscal Year	(9,402)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,096

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00865305%
Employer's proportionate share at MD 0.00381021%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,631)
Employer's proportionate share of system NOL/(A) at MD \$ (13,084)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,571)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,377)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,140)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,446
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (694)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 364
Changes of assumptions	\$ 257	\$ 195
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,110
Changes in proportionate share	\$ 5,974	\$ 2,157
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,231	\$ 5,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 405

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 280
2 nd Fiscal Year	1,819
3 rd Fiscal Year	(710)
4 th Fiscal Year	(982)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 405

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01456693%
Employer's proportionate share at MD 0.00811614%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,682)
Employer's proportionate share of system NOL/(A) at MD \$ (27,871)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,648)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,624)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,558)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,880
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,678)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 775
Changes of assumptions	\$ 548	\$ 415
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,624
Changes in proportionate share	\$ 7,912	\$ 2,513
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,460	\$ 10,327
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,867)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (184)
2 nd Fiscal Year	1,922
3 rd Fiscal Year	(1,512)
4 th Fiscal Year	(2,092)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,867)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.10681474%
Employer's proportionate share at MD 0.09074947%

Employer's proportionate share of system NOL/(A) at prior MD \$ (217,646)
Employer's proportionate share of system NOL/(A) at MD \$ (311,634)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (275,595)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (342,421)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (50,967)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,961
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (42,006)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,670
Changes of assumptions	\$ 6,132	\$ 4,636
Net difference between projected and actual earnings on investments	\$ 0	\$ 74,061
Changes in proportionate share	\$ 19,700	\$ 1,446
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25,832	\$ 88,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (62,981)

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)
1 st Fiscal Year	\$ (15,850)
2 nd Fiscal Year	(6,828)
3 rd Fiscal Year	(16,908)
4 th Fiscal Year	(23,395)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (62,981)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01659945%
Employer's proportionate share at MD 0.01374624%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,823)
Employer's proportionate share of system NOL/(A) at MD \$ (47,205)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (41,746)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (51,868)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,720)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,241)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (8,961)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,313
Changes of assumptions	\$ 929	\$ 702
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,218
Changes in proportionate share	\$ 3,499	\$ 2,874
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,428	\$ 16,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,679)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,752)
2 nd Fiscal Year	(823)
3 rd Fiscal Year	(2,561)
4 th Fiscal Year	(3,544)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,679)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00582190%
Employer's proportionate share at MD 0.00299930%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,863)
Employer's proportionate share of system NOL/(A) at MD \$ (10,300)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,317)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,684)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,766
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 287
Changes of assumptions	\$ 203	\$ 153
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,448
Changes in proportionate share	\$ 3,491	\$ 515
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,694	\$ 3,403
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 291

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 692
2 nd Fiscal Year	931
3 rd Fiscal Year	(559)
4 th Fiscal Year	(773)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 291

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.06377122%
Employer's proportionate share at MD 0.04297593%

Employer's proportionate share of system NOL/(A) at prior MD \$ (129,940)
Employer's proportionate share of system NOL/(A) at MD \$ (147,580)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (130,512)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (162,159)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (24,136)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,512
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (18,624)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,106
Changes of assumptions	\$ 2,904	\$ 2,195
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,073
Changes in proportionate share	\$ 25,693	\$ 10,125
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28,597	\$ 51,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,902)

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)
1 st Fiscal Year	\$ (7,243)
2 nd Fiscal Year	3,426
3 rd Fiscal Year	(8,007)
4 th Fiscal Year	(11,079)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (22,902)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.11887240%
Employer's proportionate share at MD 0.04699773%

Employer's proportionate share of system NOL/(A) at prior MD \$ (242,215)
Employer's proportionate share of system NOL/(A) at MD \$ (161,390)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (142,726)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (177,334)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,395)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 39,494
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 13,099

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,490
Changes of assumptions	\$ 3,176	\$ 2,401
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,355
Changes in proportionate share	\$ 88,137	\$ 10,413
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 91,313	\$ 55,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,654

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 27,971
2 nd Fiscal Year	28,554
3 rd Fiscal Year	(8,757)
4 th Fiscal Year	(12,116)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 35,654

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.35918183%
Employer's proportionate share at MD 0.14388854%

Employer's proportionate share of system NOL/(A) at prior MD \$ (731,870)
Employer's proportionate share of system NOL/(A) at MD \$ (494,114)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (436,971)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (542,928)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (80,811)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 81,645
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 834

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,747
Changes of assumptions	\$ 9,722	\$ 7,351
Net difference between projected and actual earnings on investments	\$ 0	\$ 117,428
Changes in proportionate share	\$ 264,006	\$ 63,944
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 273,728	\$ 202,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 71,258

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)
1 st Fiscal Year	\$ 50,139
2 nd Fiscal Year	85,023
3 rd Fiscal Year	(26,809)
4 th Fiscal Year	(37,094)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 71,258

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.19301847%
Employer's proportionate share at MD 0.10566229%

Employer's proportionate share of system NOL/(A) at prior MD \$ (393,295)
Employer's proportionate share of system NOL/(A) at MD \$ (362,845)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (320,883)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (398,690)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (59,342)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 22,114
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (37,228)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,095
Changes of assumptions	\$ 7,139	\$ 5,398
Net difference between projected and actual earnings on investments	\$ 0	\$ 86,231
Changes in proportionate share	\$ 107,121	\$ 36,120
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 114,260	\$ 137,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,584)

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)
1 st Fiscal Year	\$ (3,372)
2 nd Fiscal Year	26,714
3 rd Fiscal Year	(19,687)
4 th Fiscal Year	(27,239)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (23,584)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.22176977%
Employer's proportionate share at MD 0.14005370%

Employer's proportionate share of system NOL/(A) at prior MD \$ (451,879)
Employer's proportionate share of system NOL/(A) at MD \$ (480,945)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (425,325)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (528,458)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (78,658)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 24,847
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (53,811)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,381
Changes of assumptions	\$ 9,463	\$ 7,155
Net difference between projected and actual earnings on investments	\$ 0	\$ 114,298
Changes in proportionate share	\$ 100,206	\$ 29,799
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 109,669	\$ 164,633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (54,964)

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)
1 st Fiscal Year	\$ (10,970)
2 nd Fiscal Year	18,207
3 rd Fiscal Year	(26,095)
4 th Fiscal Year	(36,105)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (54,964)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.34959760%
Employer's proportionate share at MD 0.22312471%

Employer's proportionate share of system NOL/(A) at prior MD \$ (712,341)
Employer's proportionate share of system NOL/(A) at MD \$ (766,212)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (677,602)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (841,906)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (125,312)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 38,983
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (86,329)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 21,317
Changes of assumptions	\$ 15,076	\$ 11,398
Net difference between projected and actual earnings on investments	\$ 0	\$ 182,092
Changes in proportionate share	\$ 155,088	\$ 45,500
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 170,164	\$ 260,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (90,143)

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)
1 st Fiscal Year	\$ (18,181)
2 nd Fiscal Year	27,130
3 rd Fiscal Year	(41,572)
4 th Fiscal Year	(57,521)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (90,143)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.20841061%
Employer's proportionate share at MD 0.13667307%

Employer's proportionate share of system NOL/(A) at prior MD \$ (424,658)
Employer's proportionate share of system NOL/(A) at MD \$ (469,336)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (415,059)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (515,702)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (76,759)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18,766
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (57,993)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,058
Changes of assumptions	\$ 9,235	\$ 6,982
Net difference between projected and actual earnings on investments	\$ 0	\$ 111,539
Changes in proportionate share	\$ 87,969	\$ 28,311
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 97,204	\$ 159,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (62,686)

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)
1 st Fiscal Year	\$ (15,711)
2 nd Fiscal Year	13,723
3 rd Fiscal Year	(25,465)
4 th Fiscal Year	(35,234)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (62,686)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.86030400%
Employer's proportionate share at MD 0.38012913%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,752,957)
Employer's proportionate share of system NOL/(A) at MD \$ (1,305,366)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,154,404)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,434,323)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (213,490)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 146,566
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (66,924)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36,318
Changes of assumptions	\$ 25,685	\$ 19,419
Net difference between projected and actual earnings on investments	\$ 0	\$ 310,224
Changes in proportionate share	\$ 588,818	\$ 177,750
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 614,503	\$ 543,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 70,792

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 59,734
2 nd Fiscal Year	179,879
3 rd Fiscal Year	(70,825)
4 th Fiscal Year	(97,996)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 70,792

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.71312592%
Employer's proportionate share at MD 0.33956971%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,453,067)
Employer's proportionate share of system NOL/(A) at MD \$ (1,166,084)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,031,231)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,281,282)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (190,710)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 95,036
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (95,674)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 32,443
Changes of assumptions	\$ 22,944	\$ 17,347
Net difference between projected and actual earnings on investments	\$ 0	\$ 277,123
Changes in proportionate share	\$ 458,077	\$ 154,662
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 481,021	\$ 481,575
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (554)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,532
2 nd Fiscal Year	132,721
3 rd Fiscal Year	(63,268)
4 th Fiscal Year	(87,540)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (554)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.35316432%
Employer's proportionate share at MD 0.17885329%

Employer's proportionate share of system NOL/(A) at prior MD \$ (719,608)
Employer's proportionate share of system NOL/(A) at MD \$ (614,183)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (543,155)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (674,858)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (100,448)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 37,352
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (63,096)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,088
Changes of assumptions	\$ 12,085	\$ 9,137
Net difference between projected and actual earnings on investments	\$ 0	\$ 145,962
Changes in proportionate share	\$ 213,750	\$ 79,082
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 225,835	\$ 251,269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,434)

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)
1 st Fiscal Year	\$ (4,575)
2 nd Fiscal Year	58,572
3 rd Fiscal Year	(33,324)
4 th Fiscal Year	(46,108)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (25,434)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00575727%
Employer's proportionate share at MD 0.01124974%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,731)
Employer's proportionate share of system NOL/(A) at MD \$ (38,632)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,164)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (42,448)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,073
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,245)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,075
Changes of assumptions	\$ 760	\$ 575
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,181
Changes in proportionate share	\$ 7,463	\$ 6,735
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,223	\$ 17,566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,343)

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)
1 st Fiscal Year	\$ 279
2 nd Fiscal Year	(4,625)
3 rd Fiscal Year	(2,096)
4 th Fiscal Year	(2,900)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,343)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.18930834%
Employer's proportionate share at MD 0.11453635%

Employer's proportionate share of system NOL/(A) at prior MD \$ (385,735)
Employer's proportionate share of system NOL/(A) at MD \$ (393,318)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (347,832)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (432,174)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (64,326)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 15,983
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (48,343)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,943
Changes of assumptions	\$ 7,739	\$ 5,851
Net difference between projected and actual earnings on investments	\$ 0	\$ 93,473
Changes in proportionate share	\$ 91,690	\$ 33,825
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 99,429	\$ 144,092
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,663)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,697)
2 nd Fiscal Year	18,900
3 rd Fiscal Year	(21,340)
4 th Fiscal Year	(29,527)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (44,663)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
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
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 270
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 270

	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	\$ 263	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 263	\$ 1
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)
1 st Fiscal Year	\$ 262
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.11927086%
Employer's proportionate share at MD 0.07646128%

Employer's proportionate share of system NOL/(A) at prior MD \$ (243,027)
Employer's proportionate share of system NOL/(A) at MD \$ (262,568)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (232,203)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (288,508)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (42,942)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,096
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (33,846)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,305
Changes of assumptions	\$ 5,166	\$ 3,906
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,400
Changes in proportionate share	\$ 52,525	\$ 19,816
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 57,691	\$ 93,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,736)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,808)
2 nd Fiscal Year	9,029
3 rd Fiscal Year	(14,246)
4 th Fiscal Year	(19,711)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (35,736)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00229700%
Employer's proportionate share at MD 0.00368839%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,680)
Employer's proportionate share of system NOL/(A) at MD \$ (12,666)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,201)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,917)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,071)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 726
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,345)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 352
Changes of assumptions	\$ 249	\$ 188
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,010
Changes in proportionate share	\$ 1,894	\$ 1,743
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,143	\$ 5,293
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,150)

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)
1 st Fiscal Year	\$ (202)
2 nd Fiscal Year	(1,310)
3 rd Fiscal Year	(687)
4 th Fiscal Year	(951)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,150)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.05724000%
Employer's proportionate share at MD 0.16159650%

Employer's proportionate share of system NOL/(A) at prior MD \$ (116,632)
Employer's proportionate share of system NOL/(A) at MD \$ (554,923)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (490,748)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (609,744)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (90,756)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (23,729)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (114,485)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,439
Changes of assumptions	\$ 10,919	\$ 8,255
Net difference between projected and actual earnings on investments	\$ 0	\$ 131,879
Changes in proportionate share	\$ 47,672	\$ 128,114
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 58,591	\$ 283,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (225,096)

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)
1 st Fiscal Year	\$ (74,036)
2 nd Fiscal Year	(79,293)
3 rd Fiscal Year	(30,108)
4 th Fiscal Year	(41,659)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (225,096)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.34999149%
Employer's proportionate share at MD 0.15165001%

Employer's proportionate share of system NOL/(A) at prior MD \$ (713,143)
Employer's proportionate share of system NOL/(A) at MD \$ (520,767)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (460,542)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (572,214)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (85,170)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 100,164
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 14,994

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,489
Changes of assumptions	\$ 10,247	\$ 7,747
Net difference between projected and actual earnings on investments	\$ 0	\$ 123,762
Changes in proportionate share	\$ 243,218	\$ 34,974
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 253,465	\$ 180,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,493

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 64,659
2 nd Fiscal Year	75,184
3 rd Fiscal Year	(28,255)
4 th Fiscal Year	(39,095)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 72,493

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.14701737%
Employer's proportionate share at MD 0.05847019%

Employer's proportionate share of system NOL/(A) at prior MD \$ (299,563)
Employer's proportionate share of system NOL/(A) at MD \$ (200,787)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (177,567)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (220,623)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (32,838)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 41,985
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 9,147

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,586
Changes of assumptions	\$ 3,951	\$ 2,987
Net difference between projected and actual earnings on investments	\$ 0	\$ 47,718
Changes in proportionate share	\$ 109,515	\$ 27,877
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 113,466	\$ 84,168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,298

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)
1 st Fiscal Year	\$ 20,180
2 nd Fiscal Year	35,085
3 rd Fiscal Year	(10,894)
4 th Fiscal Year	(15,073)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 29,298

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.59415446%
Employer's proportionate share at MD 0.50943927%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,210,650)
Employer's proportionate share of system NOL/(A) at MD \$ (1,749,417)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,547,103)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,922,242)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (286,113)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 61,891
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (224,222)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 48,672
Changes of assumptions	\$ 34,422	\$ 26,025
Net difference between projected and actual earnings on investments	\$ 0	\$ 415,754
Changes in proportionate share	\$ 104,018	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 138,440	\$ 490,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (352,011)

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)
1 st Fiscal Year	\$ (84,676)
2 nd Fiscal Year	(41,086)
3 rd Fiscal Year	(94,918)
4 th Fiscal Year	(131,331)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (352,011)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.09446398%
Employer's proportionate share at MD 0.04580516%

Employer's proportionate share of system NOL/(A) at prior MD \$ (192,480)
Employer's proportionate share of system NOL/(A) at MD \$ (157,295)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (139,105)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (172,834)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (25,725)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 11,557
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (14,168)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,376
Changes of assumptions	\$ 3,095	\$ 2,340
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,382
Changes in proportionate share	\$ 59,668	\$ 20,989
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 62,763	\$ 65,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,324)

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)
1 st Fiscal Year	\$ 990
2 nd Fiscal Year	17,029
3 rd Fiscal Year	(8,534)
4 th Fiscal Year	(11,808)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,324)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00599911%
Employer's proportionate share at MD 0.01750988%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,224)
Employer's proportionate share of system NOL/(A) at MD \$ (60,129)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (53,175)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,069)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,834)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,859)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (18,693)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,673
Changes of assumptions	\$ 1,183	\$ 894
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,290
Changes in proportionate share	\$ 22	\$ 14,796
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,205	\$ 31,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,448)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,977)
2 nd Fiscal Year	(8,694)
3 rd Fiscal Year	(3,262)
4 th Fiscal Year	(4,514)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (30,448)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01291730%
Employer's proportionate share at MD 0.00711457%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,320)
Employer's proportionate share of system NOL/(A) at MD \$ (24,431)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,606)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,845)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,996)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,436
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,560)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 680
Changes of assumptions	\$ 481	\$ 363
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,806
Changes in proportionate share	\$ 7,147	\$ 1,848
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,628	\$ 8,697
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,069)

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)
1 st Fiscal Year	\$ 331
2 nd Fiscal Year	1,759
3 rd Fiscal Year	(1,326)
4 th Fiscal Year	(1,834)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,069)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04033094%
Employer's proportionate share at MD 0.01850672%

Employer's proportionate share of system NOL/(A) at prior MD \$ (82,178)
Employer's proportionate share of system NOL/(A) at MD \$ (63,552)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (56,203)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (69,831)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,394)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,669
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,725)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,768
Changes of assumptions	\$ 1,250	\$ 945
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,103
Changes in proportionate share	\$ 26,828	\$ 11,396
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28,078	\$ 29,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,134)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (889)
2 nd Fiscal Year	7,973
3 rd Fiscal Year	(3,448)
4 th Fiscal Year	(4,771)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,134)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.07589979%
Employer's proportionate share at MD 0.04637917%

Employer's proportionate share of system NOL/(A) at prior MD \$ (154,654)
Employer's proportionate share of system NOL/(A) at MD \$ (159,266)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (140,848)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (175,000)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,048)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,543
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (23,505)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,431
Changes of assumptions	\$ 3,134	\$ 2,369
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,850
Changes in proportionate share	\$ 36,199	\$ 15,091
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 39,333	\$ 59,741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,408)

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)
1 st Fiscal Year	\$ (7,081)
2 nd Fiscal Year	7,270
3 rd Fiscal Year	(8,641)
4 th Fiscal Year	(11,956)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,408)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.16812197%
Employer's proportionate share at MD 0.06625832%

Employer's proportionate share of system NOL/(A) at prior MD \$ (342,566)
Employer's proportionate share of system NOL/(A) at MD \$ (227,531)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (201,218)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (250,009)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (37,212)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 37,200
○ Differences 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)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,330
Changes of assumptions	\$ 4,477	\$ 3,385
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,074
Changes in proportionate share	\$ 124,944	\$ 32,940
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 129,421	\$ 96,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,692

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,591
2 nd Fiscal Year	40,528
3 rd Fiscal Year	(12,345)
4 th Fiscal Year	(17,081)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 32,692

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.64611819%
Employer's proportionate share at MD 0.32829803%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,316,532)
Employer's proportionate share of system NOL/(A) at MD \$ (1,127,377)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (997,000)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,238,751)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (184,380)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 73,554
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (110,826)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 31,366
Changes of assumptions	\$ 22,182	\$ 16,771
Net difference between projected and actual earnings on investments	\$ 0	\$ 267,925
Changes in proportionate share	\$ 389,730	\$ 138,820
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 411,912	\$ 454,882
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (42,970)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,601)
2 nd Fiscal Year	106,434
3 rd Fiscal Year	(61,168)
4 th Fiscal Year	(84,634)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (42,970)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04241692%
Employer's proportionate share at MD 0.02140040%

Employer's proportionate share of system NOL/(A) at prior MD \$ (86,429)
Employer's proportionate share of system NOL/(A) at MD \$ (73,489)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (64,990)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (80,749)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,019)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,724
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,295)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,045
Changes of assumptions	\$ 1,446	\$ 1,093
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,465
Changes in proportionate share	\$ 25,771	\$ 5,452
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 27,217	\$ 26,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,162

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)
1 st Fiscal Year	\$ 3,578
2 nd Fiscal Year	7,088
3 rd Fiscal Year	(3,987)
4 th Fiscal Year	(5,517)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,162

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.31096063%
Employer's proportionate share at MD 0.29779039%

Employer's proportionate share of system NOL/(A) at prior MD \$ (633,614)
Employer's proportionate share of system NOL/(A) at MD \$ (1,022,614)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (904,352)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,123,638)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (167,246)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 26,372
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (140,874)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 28,451
Changes of assumptions	\$ 20,121	\$ 15,213
Net difference between projected and actual earnings on investments	\$ 0	\$ 243,027
Changes in proportionate share	\$ 32,537	\$ 106
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 52,658	\$ 286,797
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (234,139)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (59,515)
2 nd Fiscal Year	(42,371)
3 rd Fiscal Year	(55,484)
4 th Fiscal Year	(76,769)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (234,139)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04071288%
Employer's proportionate share at MD 0.04710672%

Employer's proportionate share of system NOL/(A) at prior MD \$ (82,957)
Employer's proportionate share of system NOL/(A) at MD \$ (161,765)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (143,057)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (177,746)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,456)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,437)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (27,893)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,501
Changes of assumptions	\$ 3,183	\$ 2,406
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,444
Changes in proportionate share	\$ 4,636	\$ 8,037
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,819	\$ 53,388
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (45,569)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,665)
2 nd Fiscal Year	(10,984)
3 rd Fiscal Year	(8,777)
4 th Fiscal Year	(12,144)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (45,569)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.06425112%
Employer's proportionate share at MD 0.02644265%

Employer's proportionate share of system NOL/(A) at prior MD \$ (130,918)
Employer's proportionate share of system NOL/(A) at MD \$ (90,804)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (80,303)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (99,775)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,851)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,169
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,682)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,526
Changes of assumptions	\$ 1,787	\$ 1,351
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,580
Changes in proportionate share	\$ 46,535	\$ 18,773
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 48,322	\$ 44,230
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,092

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,097
2 nd Fiscal Year	14,738
3 rd Fiscal Year	(4,927)
4 th Fiscal Year	(6,817)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,092

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 1.27564086%
Employer's proportionate share at MD 0.70758116%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,599,249)
Employer's proportionate share of system NOL/(A) at MD \$ (2,429,838)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,148,835)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,669,882)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (397,394)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 89,999
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (307,395)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 67,603
Changes of assumptions	\$ 47,810	\$ 36,147
Net difference between projected and actual earnings on investments	\$ 0	\$ 577,458
Changes in proportionate share	\$ 696,589	\$ 285,489
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 744,399	\$ 966,697
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (222,298)

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)
1 st Fiscal Year	\$ (78,403)
2 nd Fiscal Year	170,352
3 rd Fiscal Year	(131,835)
4 th Fiscal Year	(182,411)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (222,298)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.44033541%
Employer's proportionate share at MD 0.23639176%

Employer's proportionate share of system NOL/(A) at prior MD \$ (897,228)
Employer's proportionate share of system NOL/(A) at MD \$ (811,771)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (717,892)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (891,966)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (132,763)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 50,755
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (82,008)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 22,585
Changes of assumptions	\$ 15,973	\$ 12,076
Net difference between projected and actual earnings on investments	\$ 0	\$ 192,920
Changes in proportionate share	\$ 250,088	\$ 85,953
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 266,061	\$ 313,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47,473)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,553)
2 nd Fiscal Year	64,064
3 rd Fiscal Year	(44,044)
4 th Fiscal Year	(60,941)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (47,473)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.07920990%
Employer's proportionate share at MD 0.03228029%

Employer's proportionate share of system NOL/(A) at prior MD \$ (161,398)
Employer's proportionate share of system NOL/(A) at MD \$ (110,851)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (98,031)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (121,802)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,129)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 15,997
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,132)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,084
Changes of assumptions	\$ 2,181	\$ 1,649
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,344
Changes in proportionate share	\$ 57,548	\$ 15,623
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 59,729	\$ 46,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,029

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)
1 st Fiscal Year	\$ 8,983
2 nd Fiscal Year	18,382
3 rd Fiscal Year	(6,014)
4 th Fiscal Year	(8,322)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 13,029

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 1.68266399%
Employer's proportionate share at MD 1.04552973%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,428,600)
Employer's proportionate share of system NOL/(A) at MD \$ (3,590,355)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,175,142)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,945,047)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (587,194)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 55,346
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (531,848)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 99,890
Changes of assumptions	\$ 70,644	\$ 53,411
Net difference between projected and actual earnings on investments	\$ 0	\$ 853,259
Changes in proportionate share	\$ 781,924	\$ 369,054
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 852,568	\$ 1,375,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (523,046)

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)
1 st Fiscal Year	\$ (208,309)
2 nd Fiscal Year	149,598
3 rd Fiscal Year	(194,801)
4 th Fiscal Year	(269,533)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (523,046)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.15618743%
Employer's proportionate share at MD 0.06154609%

Employer's proportionate share of system NOL/(A) at prior MD \$ (318,248)
Employer's proportionate share of system NOL/(A) at MD \$ (211,350)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (186,908)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (232,229)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (34,566)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 35,574
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,008

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,880
Changes of assumptions	\$ 4,159	\$ 3,144
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,228
Changes in proportionate share	\$ 116,055	\$ 29,130
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 120,214	\$ 88,382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,832

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)
1 st Fiscal Year	\$ 21,508
2 nd Fiscal Year	37,657
3 rd Fiscal Year	(11,467)
4 th Fiscal Year	(15,866)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 31,832

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.85875013%
Employer's proportionate share at MD 0.33732091%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,749,791)
Employer's proportionate share of system NOL/(A) at MD \$ (1,158,362)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,024,401)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,272,797)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (189,447)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 98,882
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (90,565)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 32,228
Changes of assumptions	\$ 22,792	\$ 17,232
Net difference between projected and actual earnings on investments	\$ 0	\$ 275,288
Changes in proportionate share	\$ 640,344	\$ 257,840
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 663,136	\$ 582,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 80,548

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)
1 st Fiscal Year	\$ 22,599
2 nd Fiscal Year	207,757
3 rd Fiscal Year	(62,849)
4 th Fiscal Year	(86,960)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 80,548

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.07333674%
Employer's proportionate share at MD 0.02105923%

Employer's proportionate share of system NOL/(A) at prior MD \$ (149,431)
Employer's proportionate share of system NOL/(A) at MD \$ (72,318)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (63,954)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (79,462)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,827)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 20,371
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 8,544

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,012
Changes of assumptions	\$ 1,423	\$ 1,076
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,186
Changes in proportionate share	\$ 64,118	\$ 15,737
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 65,541	\$ 36,011
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,530

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,952
2 nd Fiscal Year	22,930
3 rd Fiscal Year	(3,924)
4 th Fiscal Year	(5,429)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 29,530

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.01705904%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ (58,581)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (51,806)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,368)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,581)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,448)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (19,029)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,630
Changes of assumptions	\$ 1,153	\$ 871
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,922
Changes in proportionate share	\$ 2,633	\$ 20,927
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,786	\$ 37,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,564)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,567)
2 nd Fiscal Year	(11,421)
3 rd Fiscal Year	(3,178)
4 th Fiscal Year	(4,398)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (33,564)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.10118232%
Employer's proportionate share at MD 0.05722498%

Employer's proportionate share of system NOL/(A) at prior MD \$ (206,169)
Employer's proportionate share of system NOL/(A) at MD \$ (196,511)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (173,785)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (215,924)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (32,139)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,507
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (24,632)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,467
Changes of assumptions	\$ 3,867	\$ 2,923
Net difference between projected and actual earnings on investments	\$ 0	\$ 46,701
Changes in proportionate share	\$ 53,949	\$ 22,175
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 57,816	\$ 77,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,450)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,813)
2 nd Fiscal Year	12,776
3 rd Fiscal Year	(10,662)
4 th Fiscal Year	(14,752)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,450)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.08329868%
Employer's proportionate share at MD 0.03398140%

Employer's proportionate share of system NOL/(A) at prior MD \$ (169,730)
Employer's proportionate share of system NOL/(A) at MD \$ (116,692)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (103,197)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (128,220)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (19,085)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18,341
○ Differences 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	\$ 3,247
Changes of assumptions	\$ 2,296	\$ 1,736
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,732
Changes in proportionate share	\$ 60,503	\$ 15,744
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 62,799	\$ 48,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,340

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)
1 st Fiscal Year	\$ 10,124
2 nd Fiscal Year	19,308
3 rd Fiscal Year	(6,331)
4 th Fiscal Year	(8,760)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 14,340

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.27336618%
Employer's proportionate share at MD 0.11125898%

Employer's proportionate share of system NOL/(A) at prior MD \$ (557,012)
Employer's proportionate share of system NOL/(A) at MD \$ (382,064)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (337,880)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (419,808)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (62,486)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 32,673
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (29,813)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,630
Changes of assumptions	\$ 7,518	\$ 5,684
Net difference between projected and actual earnings on investments	\$ 0	\$ 90,799
Changes in proportionate share	\$ 198,785	\$ 70,390
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 206,303	\$ 177,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,800

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)
1 st Fiscal Year	\$ 14,675
2 nd Fiscal Year	63,537
3 rd Fiscal Year	(20,730)
4 th Fiscal Year	(28,682)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 28,800

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 1.11113782%
Employer's proportionate share at MD 0.57342449%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,264,057)
Employer's proportionate share of system NOL/(A) at MD \$ (1,969,143)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,741,418)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,163,675)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (322,049)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 97,881
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (224,168)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 54,785
Changes of assumptions	\$ 38,745	\$ 29,294
Net difference between projected and actual earnings on investments	\$ 0	\$ 467,973
Changes in proportionate share	\$ 660,049	\$ 266,886
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 698,794	\$ 818,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (120,144)

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)
1 st Fiscal Year	\$ (42,590)
2 nd Fiscal Year	177,112
3 rd Fiscal Year	(106,839)
4 th Fiscal Year	(147,826)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (120,144)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.47702965%
Employer's proportionate share at MD 0.27686547%

Employer's proportionate share of system NOL/(A) at prior MD \$ (971,997)
Employer's proportionate share of system NOL/(A) at MD \$ (950,758)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (840,806)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,044,683)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (155,494)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 24,191
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (131,303)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26,452
Changes of assumptions	\$ 18,707	\$ 14,144
Net difference between projected and actual earnings on investments	\$ 0	\$ 225,950
Changes in proportionate share	\$ 245,462	\$ 108,183
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 264,169	\$ 374,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (110,560)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (43,093)
2 nd Fiscal Year	55,493
3 rd Fiscal Year	(51,585)
4 th Fiscal Year	(71,375)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (110,560)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.21157842%
Employer's proportionate share at MD 0.11032963%

Employer's proportionate share of system NOL/(A) at prior MD \$ (431,113)
Employer's proportionate share of system NOL/(A) at MD \$ (378,873)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (335,057)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (416,301)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (61,964)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 20,174
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (41,790)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,541
Changes of assumptions	\$ 7,455	\$ 5,636
Net difference between projected and actual earnings on investments	\$ 0	\$ 90,040
Changes in proportionate share	\$ 124,158	\$ 47,072
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 131,613	\$ 153,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,676)

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)
1 st Fiscal Year	\$ (5,640)
2 nd Fiscal Year	32,962
3 rd Fiscal Year	(20,556)
4 th Fiscal Year	(28,442)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,676)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.16357075%
Employer's proportionate share at MD 0.07339988%

Employer's proportionate share of system NOL/(A) at prior MD \$ (333,292)
Employer's proportionate share of system NOL/(A) at MD \$ (252,056)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (222,906)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (276,956)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (41,223)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 23,464
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (17,759)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,013
Changes of assumptions	\$ 4,959	\$ 3,750
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,902
Changes in proportionate share	\$ 110,580	\$ 37,407
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 115,539	\$ 108,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,467

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)
1 st Fiscal Year	\$ 6,619
2 nd Fiscal Year	33,447
3 rd Fiscal Year	(13,676)
4 th Fiscal Year	(18,922)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,467

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04976029%
Employer's proportionate share at MD 0.01944484%

Employer's proportionate share of system NOL/(A) at prior MD \$ (101,392)
Employer's proportionate share of system NOL/(A) at MD \$ (66,774)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (59,052)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (73,370)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,921)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,991
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,858
Changes of assumptions	\$ 1,314	\$ 993
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,869
Changes in proportionate share	\$ 37,215	\$ 10,130
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 38,529	\$ 28,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,679

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,207
2 nd Fiscal Year	12,107
3 rd Fiscal Year	(3,623)
4 th Fiscal Year	(5,013)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,679

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01775770%
Employer's proportionate share at MD 0.00977642%

Employer's proportionate share of system NOL/(A) at prior MD \$ (36,183)
Employer's proportionate share of system NOL/(A) at MD \$ (33,572)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,690)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,889)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,491)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,398
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,093)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 934
Changes of assumptions	\$ 661	\$ 499
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,979
Changes in proportionate share	\$ 9,788	\$ 2,977
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,449	\$ 12,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,940)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20)
2 nd Fiscal Year	2,422
3 rd Fiscal Year	(1,822)
4 th Fiscal Year	(2,520)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,940)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.55890575%
Employer's proportionate share at MD 0.26300956%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,138,828)
Employer's proportionate share of system NOL/(A) at MD \$ (903,176)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (798,727)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (992,401)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (147,712)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 46,963
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (100,749)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 25,128
Changes of assumptions	\$ 17,771	\$ 13,436
Net difference between projected and actual earnings on investments	\$ 0	\$ 214,643
Changes in proportionate share	\$ 364,062	\$ 160,204
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 381,833	\$ 413,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,578)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,882)
2 nd Fiscal Year	106,110
3 rd Fiscal Year	(49,003)
4 th Fiscal Year	(67,803)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (31,578)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.36034055%
Employer's proportionate share at MD 0.16386960%

Employer's proportionate share of system NOL/(A) at prior MD \$ (734,231)
Employer's proportionate share of system NOL/(A) at MD \$ (562,729)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (497,651)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (618,321)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (92,033)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 52,039
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (39,994)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,656
Changes of assumptions	\$ 11,072	\$ 8,371
Net difference between projected and actual earnings on investments	\$ 0	\$ 133,734
Changes in proportionate share	\$ 240,925	\$ 78,986
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 251,997	\$ 236,747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,250

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)
1 st Fiscal Year	\$ 15,797
2 nd Fiscal Year	72,229
3 rd Fiscal Year	(30,532)
4 th Fiscal Year	(42,245)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 15,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03628761%
Employer's proportionate share at MD 0.01338246%

Employer's proportionate share of system NOL/(A) at prior MD \$ (73,940)
Employer's proportionate share of system NOL/(A) at MD \$ (45,955)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (40,641)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (50,495)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,516)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,376
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 860

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,279
Changes of assumptions	\$ 904	\$ 684
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,921
Changes in proportionate share	\$ 28,088	\$ 7,374
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28,992	\$ 20,258
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,734

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)
1 st Fiscal Year	\$ 5,315
2 nd Fiscal Year	9,363
3 rd Fiscal Year	(2,493)
4 th Fiscal Year	(3,450)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,734

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 2.17476548%
Employer's proportionate share at MD 0.93064412%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,431,307)
Employer's proportionate share of system NOL/(A) at MD \$ (3,195,837)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,826,249)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,511,554)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (522,672)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 381,130
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (141,542)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 88,914
Changes of assumptions	\$ 62,882	\$ 47,542
Net difference between projected and actual earnings on investments	\$ 0	\$ 759,500
Changes in proportionate share	\$ 1,525,616	\$ 462,478
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,588,498	\$ 1,358,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 230,064

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)
1 st Fiscal Year	\$ 168,379
2 nd Fiscal Year	474,996
3 rd Fiscal Year	(173,396)
4 th Fiscal Year	(239,916)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 230,064

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.16956734%
Employer's proportionate share at MD 0.09245396%

Employer's proportionate share of system NOL/(A) at prior MD \$ (345,511)
Employer's proportionate share of system NOL/(A) at MD \$ (317,487)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (280,771)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (348,852)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (51,924)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 22,013
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (29,911)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,833
Changes of assumptions	\$ 6,247	\$ 4,723
Net difference between projected and actual earnings on investments	\$ 0	\$ 75,452
Changes in proportionate share	\$ 94,585	\$ 30,468
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 100,832	\$ 119,476
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,644)

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)
1 st Fiscal Year	\$ (1,302)
2 nd Fiscal Year	23,718
3 rd Fiscal Year	(17,226)
4 th Fiscal Year	(23,834)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,644)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00771730%
Employer's proportionate share at MD 0.02295674%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,725)
Employer's proportionate share of system NOL/(A) at MD \$ (78,834)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (69,717)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (86,622)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,893)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,776
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,117)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,193
Changes of assumptions	\$ 1,551	\$ 1,173
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,735
Changes in proportionate share	\$ 19,926	\$ 18,817
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21,477	\$ 40,918
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,441)

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)
1 st Fiscal Year	\$ 2,228
2 nd Fiscal Year	(11,473)
3 rd Fiscal Year	(4,277)
4 th Fiscal Year	(5,918)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,441)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03308128%
Employer's proportionate share at MD 0.01521518%

Employer's proportionate share of system NOL/(A) at prior MD \$ (67,406)
Employer's proportionate share of system NOL/(A) at MD \$ (52,249)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (46,207)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (57,411)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,545)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,134
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,411)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,454
Changes of assumptions	\$ 1,028	\$ 777
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,417
Changes in proportionate share	\$ 21,976	\$ 9,376
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 23,004	\$ 24,024
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,020)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (779)
2 nd Fiscal Year	6,516
3 rd Fiscal Year	(2,835)
4 th Fiscal Year	(3,922)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,020)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.34187715%
Employer's proportionate share at MD 0.14809796%

Employer's proportionate share of system NOL/(A) at prior MD \$ (696,610)
Employer's proportionate share of system NOL/(A) at MD \$ (508,569)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (449,755)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (558,811)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (83,175)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 61,686
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (21,489)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,149
Changes of assumptions	\$ 10,007	\$ 7,566
Net difference between projected and actual earnings on investments	\$ 0	\$ 120,863
Changes in proportionate share	\$ 237,629	\$ 70,535
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 247,636	\$ 213,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,523

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)
1 st Fiscal Year	\$ 26,830
2 nd Fiscal Year	73,465
3 rd Fiscal Year	(27,593)
4 th Fiscal Year	(38,179)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 34,523

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03396828%
Employer's proportionate share at MD 0.01446029%

Employer's proportionate share of system NOL/(A) at prior MD \$ (69,214)
Employer's proportionate share of system NOL/(A) at MD \$ (49,657)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (43,914)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (54,562)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,121)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,002
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,881

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,382
Changes of assumptions	\$ 977	\$ 739
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,801
Changes in proportionate share	\$ 23,960	\$ 3,964
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 24,937	\$ 17,886
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,051

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,004
2 nd Fiscal Year	7,470
3 rd Fiscal Year	(2,694)
4 th Fiscal Year	(3,728)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,051

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.03401325%
Employer's proportionate share at MD 0.02066272%

Employer's proportionate share of system NOL/(A) at prior MD \$ (69,305)
Employer's proportionate share of system NOL/(A) at MD \$ (70,956)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (62,750)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (77,966)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,605)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 12,876
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,271

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,974
Changes of assumptions	\$ 1,396	\$ 1,056
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,863
Changes in proportionate share	\$ 19,154	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20,550	\$ 19,893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 657

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,495
2 nd Fiscal Year	3,340
3 rd Fiscal Year	(3,850)
4 th Fiscal Year	(5,327)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 657

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00144144%
Employer's proportionate share at MD 0.00133464%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,937)
Employer's proportionate share of system NOL/(A) at MD \$ (4,583)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,053)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,036)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (750)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 54
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (696)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 128
Changes of assumptions	\$ 90	\$ 68
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,089
Changes in proportionate share	\$ 135	\$ 72
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 225	\$ 1,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,132)

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)
1 st Fiscal Year	\$ (373)
2 nd Fiscal Year	(166)
3 rd Fiscal Year	(249)
4 th Fiscal Year	(344)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,132)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00695514%
Employer's proportionate share at MD 0.00610085%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,172)
Employer's proportionate share of system NOL/(A) at MD \$ (20,950)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,528)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,020)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,426)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,151
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,275)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 583
Changes of assumptions	\$ 412	\$ 312
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,979
Changes in proportionate share	\$ 1,604	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,016	\$ 5,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,867)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (583)
2 nd Fiscal Year	(573)
3 rd Fiscal Year	(1,137)
4 th Fiscal Year	(1,573)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,867)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00305821%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,231)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,487
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,487

	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	\$ 3,750	\$ 621
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,750	\$ 621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,129

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,585
2 nd Fiscal Year	1,544
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,129

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00023162%
Employer's proportionate share at MD 0.00063138%

Employer's proportionate share of system NOL/(A) at prior MD \$ (472)
Employer's proportionate share of system NOL/(A) at MD \$ (2,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,917)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,382)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (355)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,439
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,084

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 60
Changes of assumptions	\$ 43	\$ 32
Net difference between projected and actual earnings on investments	\$ 0	\$ 515
Changes in proportionate share	\$ 1,617	\$ 496
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,660	\$ 1,103
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)
1 st Fiscal Year	\$ 1,141
2 nd Fiscal Year	(305)
3 rd Fiscal Year	(118)
4 th Fiscal Year	(163)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00109629%
Employer's proportionate share at MD 0.00190156%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,234)
Employer's proportionate share of system NOL/(A) at MD \$ (6,530)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,775)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,175)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,068)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (142)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,210)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 182
Changes of assumptions	\$ 128	\$ 97
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,552
Changes in proportionate share	\$ 419	\$ 989
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 547	\$ 2,820
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,273)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (709)
2 nd Fiscal Year	(719)
3 rd Fiscal Year	(354)
4 th Fiscal Year	(490)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,273)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00678878%
Employer's proportionate share at MD 0.00062126%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,833)
Employer's proportionate share of system NOL/(A) at MD \$ (2,133)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,887)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,344)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (349)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,243
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 3,894

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 59
Changes of assumptions	\$ 42	\$ 32
Net difference between projected and actual earnings on investments	\$ 0	\$ 507
Changes in proportionate share	\$ 7,563	\$ 166
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,605	\$ 764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,841

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)
1 st Fiscal Year	\$ 4,105
2 nd Fiscal Year	3,012
3 rd Fiscal Year	(116)
4 th Fiscal Year	(160)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,841

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00151456%
Employer's proportionate share at MD 0.00212327%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,086)
Employer's proportionate share of system NOL/(A) at MD \$ (7,291)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,448)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,012)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,192)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,246
○ Differences 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	\$ 203
Changes of assumptions	\$ 143	\$ 108
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,733
Changes in proportionate share	\$ 3,442	\$ 758
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,585	\$ 2,802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 2,383
2 nd Fiscal Year	(657)
3 rd Fiscal Year	(396)
4 th Fiscal Year	(547)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 783

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00042550%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (867)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 380
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 380

	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	\$ 605	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 605	\$ 2
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 603

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 389
2 nd Fiscal Year	214
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 603

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01331811%
Employer's proportionate share at MD 0.00728903%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,137)
Employer's proportionate share of system NOL/(A) at MD \$ (25,031)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,136)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,503)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,094)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,938
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,844

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 696
Changes of assumptions	\$ 493	\$ 372
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,949
Changes in proportionate share	\$ 9,130	\$ 32
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,623	\$ 7,049
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,574

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,966
2 nd Fiscal Year	1,844
3 rd Fiscal Year	(1,358)
4 th Fiscal Year	(1,879)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,574

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00473551%
Employer's proportionate share at MD 0.01726050%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,649)
Employer's proportionate share of system NOL/(A) at MD \$ (59,273)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (52,418)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (65,128)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,694)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,852)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (17,546)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,649
Changes of assumptions	\$ 1,166	\$ 882
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,086
Changes in proportionate share	\$ 642	\$ 15,359
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,808	\$ 31,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,168)

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)
1 st Fiscal Year	\$ (13,336)
2 nd Fiscal Year	(9,166)
3 rd Fiscal Year	(3,216)
4 th Fiscal Year	(4,450)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (30,168)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00035883%
Employer's proportionate share at MD 0.00336173%

Employer's proportionate share of system NOL/(A) at prior MD \$ (731)
Employer's proportionate share of system NOL/(A) at MD \$ (11,544)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,209)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,685)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,888)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,823
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 935

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 321
Changes of assumptions	\$ 227	\$ 172
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,744
Changes in proportionate share	\$ 4,721	\$ 3,707
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,948	\$ 6,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,996)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,567
2 nd Fiscal Year	(2,069)
3 rd Fiscal Year	(626)
4 th Fiscal Year	(867)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,996)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02390524%
Employer's proportionate share at MD 0.00525654%

Employer's proportionate share of system NOL/(A) at prior MD \$ (48,709)
Employer's proportionate share of system NOL/(A) at MD \$ (18,051)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,963)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,834)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,952)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17,590
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 14,638

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 502
Changes of assumptions	\$ 355	\$ 269
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,290
Changes in proportionate share	\$ 26,339	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26,694	\$ 5,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,633

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,416
2 nd Fiscal Year	8,552
3 rd Fiscal Year	(979)
4 th Fiscal Year	(1,355)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 21,633

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01937619%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,481)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,934
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 7,934

	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	\$ 23,760	\$ 4,888
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 23,760	\$ 4,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,872

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,089
2 nd Fiscal Year	9,783
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 18,872

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00287974%
Employer's proportionate share at MD 0.00424721%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,868)
Employer's proportionate share of system NOL/(A) at MD \$ (14,585)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,898)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,026)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,385)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (690)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,075)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 406
Changes of assumptions	\$ 287	\$ 217
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,466
Changes in proportionate share	\$ 330	\$ 1,684
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 617	\$ 5,773
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,156)

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)
1 st Fiscal Year	\$ (1,880)
2 nd Fiscal Year	(1,390)
3 rd Fiscal Year	(791)
4 th Fiscal Year	(1,095)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,156)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01939537%
Employer's proportionate share at MD 0.00191033%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,520)
Employer's proportionate share of system NOL/(A) at MD \$ (6,560)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,801)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,208)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,835
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 4,762

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 183
Changes of assumptions	\$ 129	\$ 98
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,559
Changes in proportionate share	\$ 21,441	\$ 5,851
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21,570	\$ 7,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,879

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,215
2 nd Fiscal Year	8,514
3 rd Fiscal Year	(356)
4 th Fiscal Year	(492)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 13,879

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00047927%
Employer's proportionate share at MD 0.00147130%

Employer's proportionate share of system NOL/(A) at prior MD \$ (977)
Employer's proportionate share of system NOL/(A) at MD \$ (5,052)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,468)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,552)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (826)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 384
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (442)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 141
Changes of assumptions	\$ 99	\$ 75
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,201
Changes in proportionate share	\$ 994	\$ 1,216
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,093	\$ 2,633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,540)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (143)
2 nd Fiscal Year	(742)
3 rd Fiscal Year	(274)
4 th Fiscal Year	(379)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,540)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4374: Lone School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02083556%
Employer's proportionate share at MD 0.01409955%

Employer's proportionate share of system NOL/(A) at prior MD \$ (42,455)
Employer's proportionate share of system NOL/(A) at MD \$ (48,418)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (42,819)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (53,201)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,919)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 452
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (7,467)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,347
Changes of assumptions	\$ 953	\$ 720
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,507
Changes in proportionate share	\$ 8,259	\$ 3,916
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,212	\$ 17,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,278)

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)
1 st Fiscal Year	\$ (3,096)
2 nd Fiscal Year	1,079
3 rd Fiscal Year	(2,627)
4 th Fiscal Year	(3,635)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,278)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01477402%
Employer's proportionate share at MD 0.00372213%

Employer's proportionate share of system NOL/(A) at prior MD \$ (30,104)
Employer's proportionate share of system NOL/(A) at MD \$ (12,782)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,304)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,045)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,090)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,987
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,897

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 356
Changes of assumptions	\$ 251	\$ 190
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,038
Changes in proportionate share	\$ 13,554	\$ 3,622
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,805	\$ 7,206
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)
1 st Fiscal Year	\$ 3,286
2 nd Fiscal Year	4,967
3 rd Fiscal Year	(693)
4 th Fiscal Year	(960)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01047077%
Employer's proportionate share at MD 0.00870904%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,335)
Employer's proportionate share of system NOL/(A) at MD \$ (29,907)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,448)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,861)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,891)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,748
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,143)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 832
Changes of assumptions	\$ 588	\$ 445
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,107
Changes in proportionate share	\$ 2,769	\$ 17
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,357	\$ 8,401
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,044)

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)
1 st Fiscal Year	\$ (632)
2 nd Fiscal Year	(545)
3 rd Fiscal Year	(1,623)
4 th Fiscal Year	(2,245)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,044)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01458502%
Employer's proportionate share at MD 0.00363136%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,718)
Employer's proportionate share of system NOL/(A) at MD \$ (12,470)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,028)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,702)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,039)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,122
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,083

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 347
Changes of assumptions	\$ 245	\$ 186
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,964
Changes in proportionate share	\$ 13,432	\$ 3,384
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,677	\$ 6,881
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,796

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,477
2 nd Fiscal Year	4,933
3 rd Fiscal Year	(677)
4 th Fiscal Year	(936)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,796

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00886910%
Employer's proportionate share at MD 0.00505474%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,072)
Employer's proportionate share of system NOL/(A) at MD \$ (17,358)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,351)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,073)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,839)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,359
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,480)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 483
Changes of assumptions	\$ 342	\$ 258
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,125
Changes in proportionate share	\$ 4,688	\$ 1,373
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,030	\$ 6,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,209)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (59)
2 nd Fiscal Year	1,094
3 rd Fiscal Year	(942)
4 th Fiscal Year	(1,303)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,209)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00273617%
Employer's proportionate share at MD 0.00012486%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,575)
Employer's proportionate share of system NOL/(A) at MD \$ (429)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (379)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (471)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (70)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,619
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,549

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12
Changes of assumptions	\$ 8	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 102
Changes in proportionate share	\$ 3,882	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,890	\$ 122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,768

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)
1 st Fiscal Year	\$ 2,526
2 nd Fiscal Year	1,297
3 rd Fiscal Year	(23)
4 th Fiscal Year	(32)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,768

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.25571022%
Employer's proportionate share at MD 0.13311933%

Employer's proportionate share of system NOL/(A) at prior MD \$ (521,036)
Employer's proportionate share of system NOL/(A) at MD \$ (457,133)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (404,267)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (502,293)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (74,763)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 27,919
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (46,844)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,718
Changes of assumptions	\$ 8,995	\$ 6,800
Net difference between projected and actual earnings on investments	\$ 0	\$ 108,639
Changes in proportionate share	\$ 150,328	\$ 53,947
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 159,323	\$ 182,104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,781)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,648)
2 nd Fiscal Year	39,986
3 rd Fiscal Year	(24,803)
4 th Fiscal Year	(34,318)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (22,781)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 66
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 66

	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)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00394946%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,047)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,947
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 3,947

	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	\$ 5,789	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,789	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,789

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,795
2 nd Fiscal Year	1,994
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,789

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00150701%
Employer's proportionate share at MD 0.00267265%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,071)
Employer's proportionate share of system NOL/(A) at MD \$ (9,178)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,117)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,085)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,501)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 685
○ Differences 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	\$ 255
Changes of assumptions	\$ 181	\$ 137
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,181
Changes in proportionate share	\$ 1,638	\$ 1,458
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,819	\$ 4,031
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,212)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2
2 nd Fiscal Year	(1,028)
3 rd Fiscal Year	(498)
4 th Fiscal Year	(689)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,212)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00234323%
Employer's proportionate share at MD 0.00663167%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,775)
Employer's proportionate share of system NOL/(A) at MD \$ (22,773)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,140)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (25,023)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,725)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,152)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,877)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 634
Changes of assumptions	\$ 448	\$ 339
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,412
Changes in proportionate share	\$ 1,013	\$ 5,276
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,461	\$ 11,661
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,200)

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)
1 st Fiscal Year	\$ (3,997)
2 nd Fiscal Year	(3,258)
3 rd Fiscal Year	(1,236)
4 th Fiscal Year	(1,710)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,200)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.06728841%
Employer's proportionate share at MD 0.06748969%

Employer's proportionate share of system NOL/(A) at prior MD \$ (137,107)
Employer's proportionate share of system NOL/(A) at MD \$ (231,760)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (204,958)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (254,656)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (37,904)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,373
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (31,531)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,448
Changes of assumptions	\$ 4,560	\$ 3,448
Net difference between projected and actual earnings on investments	\$ 0	\$ 55,078
Changes in proportionate share	\$ 7,701	\$ 440
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12,261	\$ 65,414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (53,153)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,968)
2 nd Fiscal Year	(11,212)
3 rd Fiscal Year	(12,575)
4 th Fiscal Year	(17,399)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (53,153)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00920575%
Employer's proportionate share at MD 0.00011946%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,758)
Employer's proportionate share of system NOL/(A) at MD \$ (410)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (363)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (451)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (67)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,201
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 5,134

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11
Changes of assumptions	\$ 8	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 97
Changes in proportionate share	\$ 11,142	\$ 885
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,150	\$ 999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,151

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)
1 st Fiscal Year	\$ 5,635
2 nd Fiscal Year	4,568
3 rd Fiscal Year	(22)
4 th Fiscal Year	(31)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 10,151

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00533067%
Employer's proportionate share at MD 0.00134611%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,862)
Employer's proportionate share of system NOL/(A) at MD \$ (4,623)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,088)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,079)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (756)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,599
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,843

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 129
Changes of assumptions	\$ 91	\$ 69
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,099
Changes in proportionate share	\$ 5,708	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,799	\$ 1,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,483

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)
1 st Fiscal Year	\$ 3,291
2 nd Fiscal Year	1,790
3 rd Fiscal Year	(251)
4 th Fiscal Year	(347)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,483

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4395: Siletz Valley Early College Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00316089%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,441)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,042
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,042

	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	\$ 3,876	\$ 187
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,876	\$ 187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,689

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)
1 st Fiscal Year	\$ 2,093
2 nd Fiscal Year	1,596
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,689

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,486
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,486

	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	\$ 2,205	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,205	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,205

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00620463%
Employer's proportionate share at MD 0.00381358%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,643)
Employer's proportionate share of system NOL/(A) at MD \$ (13,096)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,581)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,390)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,142)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,142
○ Differences 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	\$ 364
Changes of assumptions	\$ 258	\$ 195
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,112
Changes in proportionate share	\$ 3,441	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,699	\$ 3,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,129
2 nd Fiscal Year	579
3 rd Fiscal Year	(711)
4 th Fiscal Year	(983)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 15

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00324014%
Employer's proportionate share at MD 0.00706597%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,602)
Employer's proportionate share of system NOL/(A) at MD \$ (24,265)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,458)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,662)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,968)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,875)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,843)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 675
Changes of assumptions	\$ 477	\$ 361
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,767
Changes in proportionate share	\$ 798	\$ 4,692
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,275	\$ 11,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,220)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,986)
2 nd Fiscal Year	(3,095)
3 rd Fiscal Year	(1,317)
4 th Fiscal Year	(1,822)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,220)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00119001%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,425)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,131
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,131

	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	\$ 1,663	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,663	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,663

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,063
2 nd Fiscal Year	600
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,663

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
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
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 1,009
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 1,009

	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	\$ 945	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 945	\$ 5
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 940

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 940
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 940

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02156013%
Employer's proportionate share at MD 0.00447904%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43,931)
Employer's proportionate share of system NOL/(A) at MD \$ (15,381)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,602)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,901)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,722
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 3,206

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 428
Changes of assumptions	\$ 303	\$ 229
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,655
Changes in proportionate share	\$ 21,048	\$ 6,854
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21,351	\$ 11,166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,185

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)
1 st Fiscal Year	\$ 4,286
2 nd Fiscal Year	7,888
3 rd Fiscal Year	(835)
4 th Fiscal Year	(1,155)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 10,185

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01247671%
Employer's proportionate share at MD 0.01120857%

Employer's proportionate share of system NOL/(A) at prior MD \$ (25,423)
Employer's proportionate share of system NOL/(A) at MD \$ (38,490)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,039)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (42,293)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,295)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,617
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (4,678)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,071
Changes of assumptions	\$ 757	\$ 573
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,147
Changes in proportionate share	\$ 2,161	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,918	\$ 10,791
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,873)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,690)
2 nd Fiscal Year	(1,204)
3 rd Fiscal Year	(2,088)
4 th Fiscal Year	(2,890)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,873)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00461145%
Employer's proportionate share at MD 0.00154588%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,396)
Employer's proportionate share of system NOL/(A) at MD \$ (5,309)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,695)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,833)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (868)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,447
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,579

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 148
Changes of assumptions	\$ 104	\$ 79
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,262
Changes in proportionate share	\$ 4,989	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,093	\$ 1,502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,591

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)
1 st Fiscal Year	\$ 2,985
2 nd Fiscal Year	1,294
3 rd Fiscal Year	(288)
4 th Fiscal Year	(399)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,591

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00260645%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,311)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,418
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 4,418

	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	\$ 5,491	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,491	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,491

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,174
2 nd Fiscal Year	1,317
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,491

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00410764%
Employer's proportionate share at MD 0.00125263%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,370)
Employer's proportionate share of system NOL/(A) at MD \$ (4,302)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,804)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,726)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (704)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,668
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 964

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 120
Changes of assumptions	\$ 85	\$ 64
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,022
Changes in proportionate share	\$ 3,501	\$ 280
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,586	\$ 1,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,100

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,420
2 nd Fiscal Year	1,236
3 rd Fiscal Year	(233)
4 th Fiscal Year	(323)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,100

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00363277%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,402)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,944
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 3,944

	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	\$ 5,678	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,678	\$ 2
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,676

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)
1 st Fiscal Year	\$ 3,841
2 nd Fiscal Year	1,835
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,676

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 0
○ Differences 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)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00731287%
Employer's proportionate share at MD 0.00354497%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,901)
Employer's proportionate share of system NOL/(A) at MD \$ (12,173)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,766)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,376)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,991)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,070
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 79

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 339
Changes of assumptions	\$ 240	\$ 181
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,893
Changes in proportionate share	\$ 4,620	\$ 508
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,860	\$ 3,921
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 939

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,195
2 nd Fiscal Year	1,318
3 rd Fiscal Year	(660)
4 th Fiscal Year	(914)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 939

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02286257%
Employer's proportionate share at MD 0.01270451%

Employer's proportionate share of system NOL/(A) at prior MD \$ (46,585)
Employer's proportionate share of system NOL/(A) at MD \$ (43,627)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (38,582)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,937)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,135)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,317
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,818)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,214
Changes of assumptions	\$ 858	\$ 649
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,368
Changes in proportionate share	\$ 12,457	\$ 2,343
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,315	\$ 14,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,259)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,345
2 nd Fiscal Year	3,039
3 rd Fiscal Year	(2,367)
4 th Fiscal Year	(3,275)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,259)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00377146%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,685)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 697
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 697

	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	\$ 4,625	\$ 1,822
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,625	\$ 1,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,803

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 899
2 nd Fiscal Year	1,904
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,803

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00363529%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,407)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 671
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 671

	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	\$ 4,458	\$ 1,756
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,458	\$ 1,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,702

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 866
2 nd Fiscal Year	1,836
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,702

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00972544%
Employer's proportionate share at MD 0.00039077%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,817)
Employer's proportionate share of system NOL/(A) at MD \$ (1,342)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,187)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,474)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (219)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,135
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 8,916

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 37
Changes of assumptions	\$ 26	\$ 20
Net difference between projected and actual earnings on investments	\$ 0	\$ 319
Changes in proportionate share	\$ 14,060	\$ 47
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,086	\$ 423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,663

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,187
2 nd Fiscal Year	4,650
3 rd Fiscal Year	(73)
4 th Fiscal Year	(101)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 13,663

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01014323%
Employer's proportionate share at MD 0.00431032%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,668)
Employer's proportionate share of system NOL/(A) at MD \$ (14,802)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,090)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,264)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,421)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,235
○ Differences 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	\$ 412
Changes of assumptions	\$ 291	\$ 220
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,518
Changes in proportionate share	\$ 7,153	\$ 1,207
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,444	\$ 5,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,087

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,765
2 nd Fiscal Year	2,236
3 rd Fiscal Year	(803)
4 th Fiscal Year	(1,111)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,087

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01446834%
Employer's proportionate share at MD 0.01537311%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,481)
Employer's proportionate share of system NOL/(A) at MD \$ (52,791)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (46,686)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (58,007)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,634)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 11,564
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,930

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,469
Changes of assumptions	\$ 1,039	\$ 785
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,546
Changes in proportionate share	\$ 12,256	\$ 1,244
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,295	\$ 16,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,749)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,066
2 nd Fiscal Year	(2,988)
3 rd Fiscal Year	(2,864)
4 th Fiscal Year	(3,963)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,749)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.04210888%
Employer's proportionate share at MD 0.01514195%

Employer's proportionate share of system NOL/(A) at prior MD \$ (85,801)
Employer's proportionate share of system NOL/(A) at MD \$ (51,998)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (45,984)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (57,134)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,504)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,833
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 2,329

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,447
Changes of assumptions	\$ 1,023	\$ 774
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,357
Changes in proportionate share	\$ 33,069	\$ 7,210
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34,092	\$ 21,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,304

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,905
2 nd Fiscal Year	11,124
3 rd Fiscal Year	(2,821)
4 th Fiscal Year	(3,904)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 12,304

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01057266%
Employer's proportionate share at MD 0.00000202%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,543)
Employer's proportionate share of system NOL/(A) at MD \$ (7)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,312
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 5,311

	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	\$ 2
Changes in proportionate share	\$ 12,976	\$ 2,189
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12,976	\$ 2,191
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,785

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)
1 st Fiscal Year	\$ 5,449
2 nd Fiscal Year	5,337
3 rd Fiscal Year	0
4 th Fiscal Year	(1)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 10,785

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00896910%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,275)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,527
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 5,527

	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	\$ 11,017	\$ 1,031
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,017	\$ 1,031
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,986

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)
1 st Fiscal Year	\$ 5,457
2 nd Fiscal Year	4,529
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,986

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00016715%
Employer's proportionate share at MD 0.00022205%

Employer's proportionate share of system NOL/(A) at prior MD \$ (341)
Employer's proportionate share of system NOL/(A) at MD \$ (763)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (674)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (838)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (125)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (68)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (193)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 21
Changes of assumptions	\$ 15	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 181
Changes in proportionate share	\$ 2	\$ 97
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 310
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)
1 st Fiscal Year	\$ (132)
2 nd Fiscal Year	(64)
3 rd Fiscal Year	(41)
4 th Fiscal Year	(57)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00091719%
Employer's proportionate share at MD 0.00022441%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,869)
Employer's proportionate share of system NOL/(A) at MD \$ (771)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (682)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (847)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 380
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 254

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 21
Changes of assumptions	\$ 15	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 183
Changes in proportionate share	\$ 852	\$ 122
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 867	\$ 337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 530

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 316
2 nd Fiscal Year	313
3 rd Fiscal Year	(42)
4 th Fiscal Year	(58)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 530

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00186222%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,794)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,989
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,989

	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	\$ 2,988	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,988	\$ 14
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,974

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)
1 st Fiscal Year	\$ 2,034
2 nd Fiscal Year	940
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,974

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01276556%
Employer's proportionate share at MD 0.00066647%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,011)
Employer's proportionate share of system NOL/(A) at MD \$ (2,289)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,024)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,515)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (374)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,739
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 5,365

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 64
Changes of assumptions	\$ 45	\$ 34
Net difference between projected and actual earnings on investments	\$ 0	\$ 544
Changes in proportionate share	\$ 14,837	\$ 2,478
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,882	\$ 3,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,762

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,058
2 nd Fiscal Year	6,000
3 rd Fiscal Year	(124)
4 th Fiscal Year	(172)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 11,762

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01452322%
Employer's proportionate share at MD 0.00399243%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,593)
Employer's proportionate share of system NOL/(A) at MD \$ (13,710)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,125)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,064)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,242)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,021
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 7,779

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 381
Changes of assumptions	\$ 270	\$ 204
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,258
Changes in proportionate share	\$ 18,052	\$ 350
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18,322	\$ 4,193
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,129

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,240
2 nd Fiscal Year	4,661
3 rd Fiscal Year	(744)
4 th Fiscal Year	(1,029)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 14,129

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00091782%
Employer's proportionate share at MD 0.00264565%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,870)
Employer's proportionate share of system NOL/(A) at MD \$ (9,085)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,035)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,983)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 974
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (512)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 253
Changes of assumptions	\$ 179	\$ 135
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,159
Changes in proportionate share	\$ 2,142	\$ 2,133
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,321	\$ 4,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,359)

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)
1 st Fiscal Year	\$ 123
2 nd Fiscal Year	(1,308)
3 rd Fiscal Year	(493)
4 th Fiscal Year	(682)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,359)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,763
○ Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 179	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 179	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 179

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 179
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 179

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01362898%
Employer's proportionate share at MD 0.00464305%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,770)
Employer's proportionate share of system NOL/(A) at MD \$ (15,944)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,100)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,519)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,608)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,185
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 577

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 444
Changes of assumptions	\$ 314	\$ 237
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,789
Changes in proportionate share	\$ 11,026	\$ 3,039
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,340	\$ 7,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,831

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)
1 st Fiscal Year	\$ 2,120
2 nd Fiscal Year	3,773
3 rd Fiscal Year	(865)
4 th Fiscal Year	(1,197)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,831

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00851011%
Employer's proportionate share at MD 0.00156377%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,340)
Employer's proportionate share of system NOL/(A) at MD \$ (5,370)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,749)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,900)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (878)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,753
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,875

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 149
Changes of assumptions	\$ 106	\$ 80
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,276
Changes in proportionate share	\$ 8,518	\$ 1,929
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,624	\$ 3,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,190

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)
1 st Fiscal Year	\$ 2,634
2 nd Fiscal Year	3,250
3 rd Fiscal Year	(291)
4 th Fiscal Year	(403)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,190

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01332802%
Employer's proportionate share at MD 0.04419617%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,157)
Employer's proportionate share of system NOL/(A) at MD \$ (151,770)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (134,218)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (166,763)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (24,822)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,505)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (27,327)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,223
Changes of assumptions	\$ 2,986	\$ 2,258
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,069
Changes in proportionate share	\$ 22,071	\$ 38,305
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25,057	\$ 80,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (55,798)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,306)
2 nd Fiscal Year	(22,862)
3 rd Fiscal Year	(8,235)
4 th Fiscal Year	(11,394)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (55,798)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00603701%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,301)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,784
- Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 8,689	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,689	\$ 0
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)
1 st Fiscal Year	\$ 5,641
2 nd Fiscal Year	3,048
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00991853%
Employer's proportionate share at MD 0.00320447%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,210)
Employer's proportionate share of system NOL/(A) at MD \$ (11,004)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,732)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,091)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,800)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,783
○ Differences 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)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 306
Changes of assumptions	\$ 217	\$ 164
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,615
Changes in proportionate share	\$ 8,233	\$ 2,598
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,450	\$ 5,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,767

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)
1 st Fiscal Year	\$ 1,327
2 nd Fiscal Year	2,862
3 rd Fiscal Year	(597)
4 th Fiscal Year	(826)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,767

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01060364%
Employer's proportionate share at MD 0.00052103%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,606)
Employer's proportionate share of system NOL/(A) at MD \$ (1,789)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,582)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,966)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (293)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,577
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 5,284

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 50
Changes of assumptions	\$ 35	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 425
Changes in proportionate share	\$ 12,380	\$ 1,683
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12,415	\$ 2,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,230

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)
1 st Fiscal Year	\$ 5,457
2 nd Fiscal Year	5,005
3 rd Fiscal Year	(97)
4 th Fiscal Year	(134)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 10,230

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01292973%
Employer's proportionate share at MD 0.00408152%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,346)
Employer's proportionate share of system NOL/(A) at MD \$ (14,016)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,395)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,401)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,292)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,083
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,791

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 390
Changes of assumptions	\$ 276	\$ 209
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,331
Changes in proportionate share	\$ 10,850	\$ 1,779
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,126	\$ 5,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,417

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,435
2 nd Fiscal Year	3,795
3 rd Fiscal Year	(760)
4 th Fiscal Year	(1,052)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,417

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.02262639%
Employer's proportionate share at MD 0.00188401%

Employer's proportionate share of system NOL/(A) at prior MD \$ (46,104)
Employer's proportionate share of system NOL/(A) at MD \$ (6,470)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,722)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,109)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,058)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,077
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 9,019

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 180
Changes of assumptions	\$ 127	\$ 96
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,538
Changes in proportionate share	\$ 25,436	\$ 3,978
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25,563	\$ 5,792
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,771

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,444
2 nd Fiscal Year	10,164
3 rd Fiscal Year	(351)
4 th Fiscal Year	(486)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 19,771

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
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
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 1
○ Differences 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

	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)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01681534%
Employer's proportionate share at MD 0.00769803%

Employer's proportionate share of system NOL/(A) at prior MD \$ (34,263)
Employer's proportionate share of system NOL/(A) at MD \$ (26,435)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,378)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,047)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,323)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,091
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,232)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 735
Changes of assumptions	\$ 520	\$ 393
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,282
Changes in proportionate share	\$ 11,197	\$ 4,163
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,717	\$ 11,573
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)
1 st Fiscal Year	\$ 225
2 nd Fiscal Year	3,337
3 rd Fiscal Year	(1,434)
4 th Fiscal Year	(1,985)
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00109032%
Employer's proportionate share at MD 0.00241415%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,222)
Employer's proportionate share of system NOL/(A) at MD \$ (8,290)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,331)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,109)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,356)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,263
○ Differences 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)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 231
Changes of assumptions	\$ 163	\$ 123
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,970
Changes in proportionate share	\$ 2,282	\$ 1,654
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,445	\$ 3,978
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,533)

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)
1 st Fiscal Year	\$ 605
2 nd Fiscal Year	(1,065)
3 rd Fiscal Year	(450)
4 th Fiscal Year	(622)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,533)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
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
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 853
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 853

	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	\$ 781	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 781	\$ 3
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 778
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 778

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00336294%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,852)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,456
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 3,456

	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	\$ 5,233	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,233	\$ 16
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,217

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)
1 st Fiscal Year	\$ 3,520
2 nd Fiscal Year	1,697
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,217

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00500833%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,205)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,194
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 5,194

	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	\$ 7,711	\$ 15
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,711	\$ 15
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,696

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,168
2 nd Fiscal Year	2,528
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,696

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00510283%
Employer's proportionate share at MD 0.00108829%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,398)
Employer's proportionate share of system NOL/(A) at MD \$ (3,737)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,305)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,106)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (611)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,249
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 4,638

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 104
Changes of assumptions	\$ 74	\$ 56
Net difference between projected and actual earnings on investments	\$ 0	\$ 888
Changes in proportionate share	\$ 7,691	\$ 69
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,765	\$ 1,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,648

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,283
2 nd Fiscal Year	1,848
3 rd Fiscal Year	(203)
4 th Fiscal Year	(281)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,648

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01220390%
Employer's proportionate share at MD 0.00727486%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,867)
Employer's proportionate share of system NOL/(A) at MD \$ (24,982)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,093)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,450)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,086)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,189
○ Differences 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	\$ 695
Changes of assumptions	\$ 492	\$ 372
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,937
Changes in proportionate share	\$ 6,044	\$ 1,542
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,536	\$ 8,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,010)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (71)
2 nd Fiscal Year	1,291
3 rd Fiscal Year	(1,355)
4 th Fiscal Year	(1,875)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,010)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2019
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00068652%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,399)
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
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 468
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 468

	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	\$ 842	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 842	\$ 5
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 837

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 491
2 nd Fiscal Year	346
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 837

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00068652%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,399)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 468
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 468

	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	\$ 842	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 842	\$ 5
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 837

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 491
2 nd Fiscal Year	346
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 837

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01092253%
Employer's proportionate share at MD 0.00192957%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,256)
Employer's proportionate share of system NOL/(A) at MD \$ (6,626)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,860)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,281)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,084)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,193
○ Differences 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	\$ 184
Changes of assumptions	\$ 130	\$ 99
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,575
Changes in proportionate share	\$ 11,030	\$ 2,080
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,160	\$ 3,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,222

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)
1 st Fiscal Year	\$ 3,856
2 nd Fiscal Year	4,223
3 rd Fiscal Year	(360)
4 th Fiscal Year	(497)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,222

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,812
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 3,812

	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	\$ 4,356	\$ 101
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,356	\$ 101
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,255

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)
1 st Fiscal Year	\$ 4,255
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,255

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 47
○ Differences 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

	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	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3	\$ 0
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)
1 st Fiscal Year	\$ 3
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.01052659%
Employer's proportionate share at MD 0.00126782%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,449)
Employer's proportionate share of system NOL/(A) at MD \$ (4,354)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,850)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,784)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (712)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,352
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 3,640

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 121
Changes of assumptions	\$ 86	\$ 65
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,035
Changes in proportionate share	\$ 11,354	\$ 1,982
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,440	\$ 3,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,237

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,334
2 nd Fiscal Year	4,466
3 rd Fiscal Year	(236)
4 th Fiscal Year	(327)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,237

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00560852%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,428)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,738
- Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 6,898	\$ 1,348
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,898	\$ 1,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,550

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)
1 st Fiscal Year	\$ 2,719
2 nd Fiscal Year	2,831
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,550

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00035631%
Employer's proportionate share at MD 0.00100359%

Employer's proportionate share of system NOL/(A) at prior MD \$ (726)
Employer's proportionate share of system NOL/(A) at MD \$ (3,446)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,048)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,787)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (564)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 680
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 96
Changes of assumptions	\$ 68	\$ 51
Net difference between projected and actual earnings on investments	\$ 0	\$ 819
Changes in proportionate share	\$ 1,196	\$ 812
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,264	\$ 1,778
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ 424
2 nd Fiscal Year	(492)
3 rd Fiscal Year	(187)
4 th Fiscal Year	(259)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (514)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00081499%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,661)
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:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 974
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 974

	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	\$ 1,280	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,280	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,280

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)
1 st Fiscal Year	\$ 868
2 nd Fiscal Year	412
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,280

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00151928%
Employer's proportionate share at MD 0.00147097%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,096)
Employer's proportionate share of system NOL/(A) at MD \$ (5,051)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,467)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,550)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (826)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (828)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 141
Changes of assumptions	\$ 99	\$ 75
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,200
Changes in proportionate share	\$ 179	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 278	\$ 1,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,151)

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)
1 st Fiscal Year	\$ (279)
2 nd Fiscal Year	(218)
3 rd Fiscal Year	(274)
4 th Fiscal Year	(379)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,151)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00685781%
Employer's proportionate share at MD 0.00187051%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,973)
Employer's proportionate share of system NOL/(A) at MD \$ (6,423)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,681)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,058)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,051)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,556
○ Differences 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	\$ 179
Changes of assumptions	\$ 126	\$ 96
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,527
Changes in proportionate share	\$ 7,601	\$ 162
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,727	\$ 1,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,763

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)
1 st Fiscal Year	\$ 4,384
2 nd Fiscal Year	2,211
3 rd Fiscal Year	(349)
4 th Fiscal Year	(482)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,763

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00148720%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,030)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,486
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 1,486

	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	\$ 3,062	\$ 97
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,062	\$ 97
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,965

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)
1 st Fiscal Year	\$ 2,215
2 nd Fiscal Year	750
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,965

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00328998%
Employer's proportionate share at MD 0.00045455%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,704)
Employer's proportionate share of system NOL/(A) at MD \$ (1,561)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,380)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,715)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (255)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 965
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 710

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 43
Changes of assumptions	\$ 31	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 371
Changes in proportionate share	\$ 3,477	\$ 453
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,508	\$ 890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,618

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,462
2 nd Fiscal Year	1,357
3 rd Fiscal Year	(85)
4 th Fiscal Year	(117)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,618

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00267469%
Employer's proportionate share at MD 0.00355408%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,450)
Employer's proportionate share of system NOL/(A) at MD \$ (12,205)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,410)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,996)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,731)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,727)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 340
Changes of assumptions	\$ 240	\$ 182
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,900
Changes in proportionate share	\$ 0	\$ 1,807
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 240	\$ 5,229
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,989)

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)
1 st Fiscal Year	\$ (2,380)
2 nd Fiscal Year	(1,030)
3 rd Fiscal Year	(662)
4 th Fiscal Year	(916)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,989)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00192417%
Employer's proportionate share at MD 0.00046096%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,921)
Employer's proportionate share of system NOL/(A) at MD \$ (1,583)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,739)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (259)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 24
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (235)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 44
Changes of assumptions	\$ 31	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 376
Changes in proportionate share	\$ 1,794	\$ 930
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,825	\$ 1,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 451

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6)
2 nd Fiscal Year	662
3 rd Fiscal Year	(86)
4 th Fiscal Year	(119)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 451

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00094083%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ (3,231)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,857)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,550)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (528)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (679)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,207)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 90
Changes of assumptions	\$ 64	\$ 48
Net difference between projected and actual earnings on investments	\$ 0	\$ 768
Changes in proportionate share	\$ 0	\$ 1,153
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 64	\$ 2,059
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,995)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (948)
2 nd Fiscal Year	(629)
3 rd Fiscal Year	(175)
4 th Fiscal Year	(243)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,995)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00032969%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ (1,132)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,001)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,244)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (185)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (238)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (423)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 31
Changes of assumptions	\$ 22	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 269
Changes in proportionate share	\$ 0	\$ 405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (700)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (332)
2 nd Fiscal Year	(221)
3 rd Fiscal Year	(61)
4 th Fiscal Year	(85)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (700)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2019
Discount rate 6.90%
Employer's proportionate share at prior MD 0.00024687%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (503)
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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 46
○ Differences 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

	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	\$ 303	\$ 120
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 303	\$ 120
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)
1 st Fiscal Year	\$ 58
2 nd Fiscal Year	125
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 March 1, 2022.